

# Coachella Valley Mosquito & Vector Control District

Annual Budget  
*FY2015-2016*



Protect Coachella Valley.  
Fight the **Bite**. Together.

# TABLE OF CONTENTS

## **BUDGET MESSAGE**

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INTRODUCTION	1
THE COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT'S MISSION	2
THE DISTRICT CORE VALUES	2
THE DISTRICT'S VISION STATEMENT	3
STRATEGIC PLANNING AND GOALS	3
MAJOR POLICY ISSUES	5
ORGANIZATIONAL CHANGES	5
MAJOR BUDGET ISSUE	5
GENERAL FUND OPERATING EXPENDITURES	6
MEETING TOMORROW'S CHALLENGES	6

## **BUDGET PROCESS**

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COMPREHENSIVENESS	8
BUDGET FORM	8
BASIS OF BUDGETING	8
BUDGETING CALENDAR	8
ROLES AND RESPONSIBILITIES	9
BUDGET CONTROL SYSTEM	9
AMENDMENTS TO THE BUDGET	9
BALANCED BUDGET DEFINITION	10
PERFORMANCE MEASUREMENT	10
BUDGET TIMELINE	11
FINANCIAL POLICIES	12

## **GENERAL OPERATING BUDGET**

RESOLUTION No. 2015-16	13
GENERAL OPERATING BUDGET	17
FUND BALANCE	20
ORGANIZATION CHART	21
TABLE OF ORGANIZATION	22
BUDGET FY2014-15 REVENUE	23
PROGRAM 200 – ADMINISTRATION	27
PROGRAM 210 – INFORMATION SYSTEMS	31
PROGRAM 215 – PUBLIC OUTREACH PROGRAM	35
PROGRAM 225 – DISTRICT WIDE	39
PROGRAM 250 – TRUSTEES SUPPORT	41
PROGRAM 300 – FLEET MAINTENANCE	42
PROGRAM 305 – BUILDING AND GROUNDS MAINTENANCE	45
PROGRAM 400 – SURVEILLANCE AND QUALITY CONTROL	48
PROGRAM 500 – CONTROL OPERATIONS	52
PROGRAM 600 – RESEARCH	56

## **CAPITAL BUDGET**

FACILITY CAPITAL IMPROVEMENT BUDGET	59
PROGRAM 800 – FACILITY CAPITAL IMPROVEMENT BUDGET	60
THERMAL FACILITY REMEDIATION FUND	66
PROGRAM 900 – DISTRICT THERMAL FACILITY REMEDIATION FUND	67

## **REPLACEMENT BUDGET**

EQUIPMENT BUDGET	69
CAPITAL REPLACEMENT FUND BUDGET - INFORMATION TECHNOLOGY, FLEET, FACILITIES, OPERATING AND LAB EQUIPMENT	70

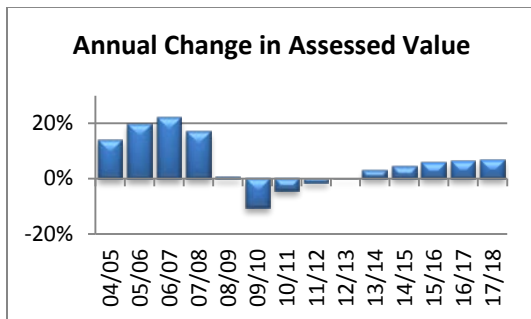
## BUDGET MESSAGE

Members of the Board of Trustees and Residents of the Coachella Valley:

### INTRODUCTION

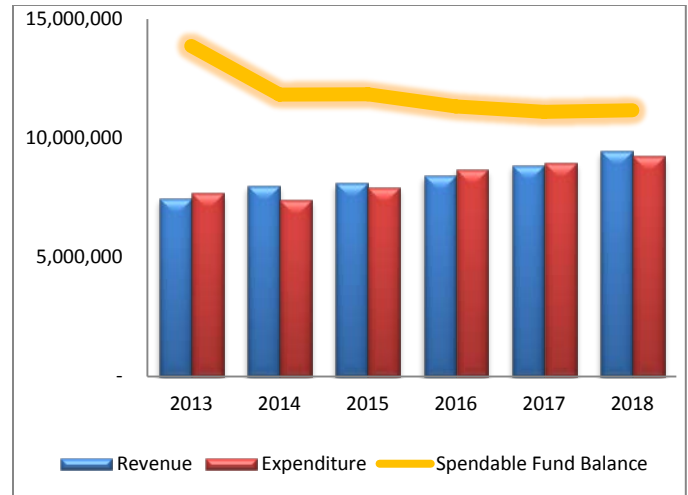
Fiscal Budget 2015-2016 document represents the financial plan that meets the Coachella Valley Mosquito and Vector Control District's (the District) goal of enhancing the quality of life for our community by providing effective and environmentally sound vector control and disease prevention programs through timely and effective surveillance, research, development, and public awareness. The document meets the Board of Trustees policy direction and the needs of the Coachella Valley's communities for vector control and disease prevention programs, fiscal responsibility, and a balance between operating revenues and expenditures.

The District is located in the County of Riverside. The District's main revenue source is property taxes; these are collected and distributed by the County of Riverside. The District also receives a Benefit Assessment which is also collected and distributed by the County.



**Figure 1 Assessed Valuation Source: Riverside County**

Figure 1 shows the changes in assessed value for the County of Riverside and the resulting decline for the four fiscal years. FY2013-14 onwards show that assessed valuation is increasing therefore receipts from property taxes will follow suit.



**Figure 2 Spendable Fund Balance**

Figure 2 shows the revenue versus expenditure and the fund balance from fiscal year ending (FYE) June 30, 2013. The District's General Fund balance for FYE June 30, 2013 was \$13.9 million, or 181 percent of the operating expenditure. For FY2015-16, the forecast reduces the fund balance to \$11.3 million by June 30, 2016, or 130 percent of the operating expenditure. The large change in fund balance over the 3 years is because of the depletion of the Reserve for Future Construction during FY2013-14 and FY2014-15 with the completion of the Laboratory Expansion and Enhancement capital project in 2014. FY2016-17 a balanced budget is forecast while in FY2017-18 revenue will exceed expenditure creating a surplus.

Total Operating budget expenditure for FY2015-16 is forecast to be \$8,703,012 this is a 5 percent increase over the FY2014-2015 budget. CPI increase for Los Angeles-Riverside-Orange County in March 2015 is 0.2 percent. Personnel costs, which account for 73 percent of the budget, were increased by 6 percent. The increase is caused by the 2014 MOU CSEA and Teamsters members in which they negotiated 2 percent Cola in exchange of gradual pick-up of employees cost for health insurance contributions, as



## BUDGET MESSAGE

well as performance evaluation step increases and overall health cost increases.

Total capital budget for FY2015-16 is \$190,000 which includes small capital improvements such as an upgrade to the Board room sound system, locker room expansion, and some preventative maintenance projects. These items are all funded from the accumulated reserves.

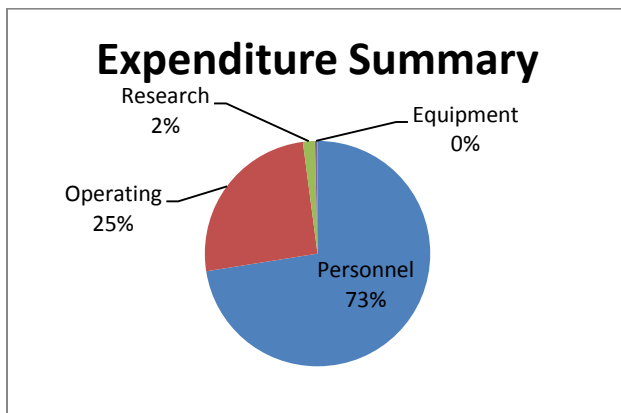


Figure 3 Expenditure Summary

### THE COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT'S MISSION STATEMENT

The Budget supports the District's Mission Statement:

*"We are dedicated to enhancing the quality of life for our community by providing effective and environmentally sound vector control and disease prevention programs"*

Dedication to provide accurate, up to date, socially acceptable and environmentally friendly vector control techniques in a fiscally responsible manner are the District's priorities. Public health protection, using integrated vector management and ecologically friendly control products with economically efficient methods, is the framework that this budget is based on. Whether it is using public outreach to

educate the residents and businesses of the Coachella Valley on source reduction, using ecologically friendly physical control methods, tracking potential mosquito breeding through surveillance techniques that use the District's Geographic Information System (GIS), or efficiency savings gained by the technological advances of GIS, the District strives to be socially, environmentally and economically responsible to its constituents.

### THE DISTRICT CORE VALUES

These values represent the underlying principles in the District's culture establishing the Board's expectations which represent the basic elements of how we protect the public's health through mosquito and vector control operations. The District's Core Values are:

- Protecting the public health from vector-borne disease transmission;
- Ensuring professional delivery of services;
- Maintaining high ethical standards and open communications;
- Being environmentally conscientious;
- Having efficient, effective, responsive operations;
- Maintaining a professional, technical, and skilled staff; and
- Being financially stable.
- Continually seeking ways and methods to distribute information to the public;
- Providing science-based control programs; and
- Collaborating with outside research institutions /performing relevant research and development to enhance our capabilities.

These Core Values are the practices we use every day in everything we do, and they are

## BUDGET MESSAGE

the foundation of the District's governance and management policies.

In June 2014 the District was awarded Special District Leadership Foundation Transparency Certificate of Excellence the award recognizes special districts that exemplify outstanding efforts to promote transparency and good governance. This is testimony to the District embracing open government echoing the core value of high ethical standards and open communication.

### THE DISTRICT'S VISION STATEMENT

The Vision Statement describes foreseeable programs and their potential impact, providing a sense of priority and direction during uncertain times. It is utilized as a framework for planning and decision making. The District's Vision Statement is: *"We will continue to deliver integrated vector control services utilizing the latest best management practices."*

### STRATEGIC PLANNING AND GOALS

The District contracted with Special District Consulting to conduct a Strategic Planning Workshop with the Board of Trustees, Management, and representative employees on October 18, 2014, at the District's administrative office, 43-420 Trader Place, Indio, California. Preparation for this event was carried out by staff over a number of months. The aim of the Strategic Plan was to provide a framework for decision making over a three to five year period. The consensus-based approach, to the Strategic Plan was based on identifying known or anticipated strategic issues that may affect services and/or service delivery. These strategic issues are then incorporated into Board/Management planning, decision-making, program monitoring, and performance measuring. The nine strategic issues were thought to play a significant role

in the future of Board/Management decision-making, enabling continued program improvements, and ensuring continued progress toward a successful Vision over the course of the next five years. The list below indicates those seven issues along with goals.

### GOALS

#### 1. Financial Management Goals

- 1.1 Revise the Reserve Policy to include committed obligations.
- 1.2 Modify the Benefit Assessment Policy by establishing financial triggers to be utilized when changing the amount or value of the Assessments.

#### 2. Operations Goals

- 2.1 Conduct annual Integrated Vector Management (IVM) assessments of all lab and operational activities to assess perceived programmatic strengths and weaknesses and incorporate findings during IVM planning.
- 2.2 Develop and implement an IVM work plan that will identify surveillance, mosquito, RIFA, and quality control objectives. This will initiate projects and evaluations in 2016 to support efficient operational zone restructuring and workflow.
- 2.3 Develop an invasive species response plan to identify and prepare for surveillance and control strategies of potential invasive vectors and vector-borne diseases.

#### 3. Information/GIS Technology Goals

- 3.1 Create IT/GIS Policies and Procedures guide for employees to ensure the professional use of electronic communications.
- 3.2 Create an IT/GIS Steering Committee to help improve communication among users and ensure IT/GIS resources are used to achieve the best outcome.

## BUDGET MESSAGE

**3.3** Determine District direction on GIS technologies and create a five-year plan for District GIS technologies.

### **4. Human Resources Goals**

**4.1** Develop and conduct employee satisfaction surveys every three years.

The next survey will be conducted in 2017.

**4.2** Recruit, develop, and retain a professional high quality, healthy workforce. A report will be presented annually.

**4.3** Develop and implement succession planning programs to identify and prepare qualified employees for promotional opportunities. A report will be presented annually.

### **5. External Relations Goals**

**5.1** Enhance our collaborative relationships with other governing bodies through the use of formal agreements and joint exercises. An initial report will be developed and reviewed annually thereafter.

a) Prepare written documents outlining integrated vector management responsibilities of the District and external governing bodies.

b) Encourage cities to adopt mosquito and vector prevention practices into city code.

c) Establish formalized agreements with 30 golf courses at a rate of 10 per year.

**5.2** Develop “emergency response plan to vector-borne disease outbreaks” and practice response with necessary agencies.

a) Create an operational and communications plan for emergency response to vector-borne disease outbreaks.

b) Conduct internal and join external drills to practice response steps.

### **6. Research and Development Goals**

**6.1** Identify and maintain strong relationships with external researchers with the goal of improving vector control practices based on up-to-date research. An annual report will be presented in January.

**6.2** Conduct internal research to enhance operational methods to determine if IVM programs can be improved by researching new methods.

**6.3** Implement findings of internal and external research to improve IVM programs. Update, and if necessary create, District SOP’s, manuals, and guidelines annually to incorporate research findings.

**6.4** Perform a feasibility study regarding the use of District laboratory facilities by outside agencies. This will entail determining administrative, financial, and operational costs for offering testing to other local vector control agencies and researchers.

### **7. Community Outreach Goals**

**7.1** Develop and enhance the District’s online presence to increase awareness and accessibility of our services, educate the public, promote events, and build relationships through social media channels and an improved District website.

**7.2** Develop content and activities for Coachella Valley students through internships, curriculum, and online resources to create awareness of vector-borne diseases and the importance of “Fight the Bite Together.”

### **8. Capital Improvements Goals**

**8.1** Establish Board policy on undeveloped land to enable a decision about undeveloped property.

**8.2** Determine Board policy on Thermal property which will include a review of maintenance costs of environmentally compromised land to determine whether to

## BUDGET MESSAGE

retain or sell this site.

**8.3** Establish a Board policy to facilitate fleet replacement planning and decisions.

### **9. Board Governance Goals**

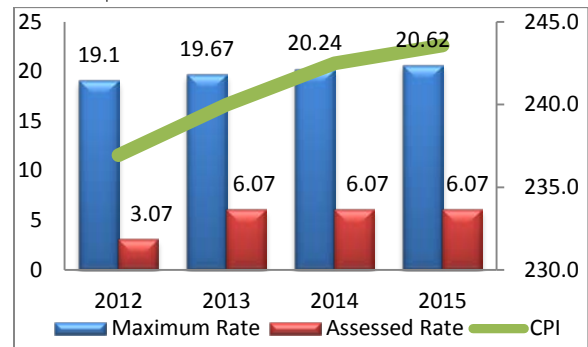
**9.1** Implement a Trustee Orientation Plan to ensure governmental compliance and Trustee familiarity with the District's role in the community.

**9.2** Conduct a workshop for Trustees to familiarize them with the District Mission, activities, and messaging. This will assist them in knowing how to effectively represent the District during encounters with city officials and the public.

### **MAJOR POLICY ISSUES**

**CALPERS:** On *March 27, 2015* CalPERS issued a *Circular Letter* to Public Agency Employers with Pooled Plans regarding a change in billing process. The Circular states that beginning with Fiscal Year 2015-16 CalPERS will collect employer contributions for pooled plans as a percentage of payroll for the normal cost portion and as a dollar amount for contributions towards the unfunded liability and side fund. Currently all contributions are collected as a rate expressed as a percentage of payroll, these will be billed on a monthly basis. In lieu of making monthly payments for the unfunded liability, there are annual lump sum prepayment options available. For the valuation ending *June 30, 2013* which establishes the payments for FY2015-16, the Employer Normal Cost Rate is 7.163% and the Employer Payment of Unfunded Liability is \$59,656.00 (\$4,971.00 per month) for next 20 years. At their June 2015 Meeting, the Board of Trustees approved to make accelerated pay down of the unfunded liabilities, annual payment of \$98,555.00, amortized over 10 years, saving \$399,736 in interest payments.

**BENEFIT ASSESSMENT:** The "Mosquito, Fire Ant and Disease Control Assessment" was authorized by an assessment ballot proceeding conducted in 2005 and approved by 74.19 percent of the weighted ballots returned by property owners. The major policy decision for FY2015-16 is the level by which the Benefit Assessment rate will be set per single family equivalent (SFE). The initial (2005) assessment was \$16 per Single Family Equivalent (SFE). For FY2012-13 the rate was set at \$3.07. Between March 2006 and March 2014 the Los Angeles-Riverside-Orange County CPI has increased 16 percent, while the assessment rate has decreased 63 percent for the same period. For FY2015-16 the rate was set at \$6.07, the maximum assessable rate is \$20.62.



**Figure 4 Benefit Assessment Rate, Maximum Rate & CPI**

**ORGANIZATIONAL CHANGES:** Overall the changes for the new fiscal year are minimal. In FY2015-16, we are proposing adding one position of Utility Worker who will also be used for field operations during the peak of Operational season. Total allocated positions for FY2015-16 are 58, an increase of one position over FY2014-15. Currently there is one vacant position. It is envisioned that position of the Public Outreach Coordinator will be filled by December 2015.

### **MAJOR BUDGET ISSUE**

**Revenue from Property Taxes and RDA Pass-through:** Property tax revenue and



## BUDGET MESSAGE

RDA Pass-through revenue peaked in FY2008-09. From FY2009-10 to FY2011-12 these sources of revenue declined by 19%. This is because of the falling value in property; during the Great Recession the assessed value for Riverside County decreased by almost 20 % percent from its peak. In FY2013-14 the Riverside County Assessor's Office reported that assessed value rose by 4%, then in FY2014-15 it rose 4.5% and in FY2015-16 it is estimated to rise 5.8%. This is reflected in the increased current secured receipts that rose by 4.8 % from FY2012-13 to FY2013-14. For FY2015-16 this forecast to increase by 5.8 %.

**Fund Balance:** The fund Balance Policy was adopted by Resolution No. 2011-25, in November 2011. The Fund Balance Policy is based on Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. For FY2015-16, the beginning spendable General Fund balance is \$11,835,452, while the forecasted ending balance is \$11,333,526. This reduction in fund balance includes a transfer from the OPEB reserve to the operating budget to cover the actuarial valued annual required contribution (ARC).

### **General Fund Operating Expenditures:**

General operating expenditures has not changed much from FY2014-15. Department wise, the Laboratory operating budget has slightly increased. Expenditure for external surveillance has decreased and internal costs have increased. This is because of the expanded and enhanced Laboratory having the capability to test for West Nile Virus. For example External Mosquito PCR has decreased from \$18,000 to \$2,500 while Internal PCR has increased from \$7,500 to \$15,000.

**Research Program:** FY2015-16 \$150,000 is

appropriated for various projects. Direct benefit from funding research has seen a reduction in expenditure in RIFA control products, as well as from the applied research data received from studies on optimizing mosquito control. The purpose of research funded by the District is to develop and evaluate applied vector and vector-borne disease surveillance and/or integrated vector management (IVM) strategies. This increases the District's effectiveness in protecting the public's health from mosquito and vector borne diseases.

### **MEETING TOMORROW'S CHALLENGES**

**Short-term financial planning:** The District receives the majority of its funding from the property taxes and benefit assessment collected by the County of Riverside. These funds do not reach the District until January with a 10 percent advance on property taxes in December. This is six months into the fiscal year. This is a six month delay in receiving revenue from the beginning of the fiscal year. The District Fund Balance Policy recommends a Reserve for Operations at minimum balance of around 60 percent of the operating budget to meet general operating expenses. For FY2015-16 Reserves for Operations are fully funded.

**Long term financial planning:** during the last fiscal year 2014-15, the District completed the capital project IF4 Laboratory Expansion and Enhancement. This involved developing and expanding the laboratory allowing staff to confirm results from surveillance tests within 24 to 72 hours, resulting in a faster control response and ultimately more focus and rapid mosquito control. The upgraded and expanded laboratory has one room at bio-safety level III as an option one room at bio-safety level II and one room at bio-safety level I, photoperiod/temperature rearing rooms, storage area, offices, and meeting space.

## BUDGET MESSAGE

Construction cost was \$3 million paid for by designated reserves.

In FY 2008-09, the District had environmental remediation work done at its Thermal facility which involved paving the whole area with asphalt. In ten years this has to be repaved, designated funds have been set aside on an annual basis, to pay for this remediation liability. The District also has adequate funding to replace the entire fleet of vehicles within five years.

The District has 13.64 acres of undeveloped land which is subdivided into 15 industrial blue top lots appraised with a market value, as of May 25, 2015, of \$1,080,000, as one property.

**Emergency Service Reserve:** The Coachella Valley Mosquito-borne Virus Surveillance and Response Plan is based on the State of California Mosquito-borne Virus Surveillance and Response Plan (April 2012). The Plan describes an enhanced surveillance and response program for the Coachella Valley dependent on the level of the risk of mosquito-borne virus transmission to humans and identifies response levels as normal season, emergency planning, and epidemic. The amount designated for emergency, is \$2,622,947 which is 33 percent of operating expenditure.

**Risk management:** The District is a member of the Vector Control Joint Powers Agency (VCJPA), which is a risk pooling self-insurance authority created under the provisions of California Government Code Section 990. Administered by the VCJPA, for general liability, the Pooled Liability Program (PLP) offers liability coverage up to \$25 million. The District has a retained limit of \$25,000 and the difference between the retained limit up to \$1 million is pooled with the VCJPA. The amount of \$24 million in excess of the \$1 million is pooled with other joint power authorities through California Affiliated Risk Management Authorities (CARMA). Through the PLP, the District participates in the Employment Risk Management Authority (ERMA) program which offers coverage of \$1 million, limit per occurrence for allegations of workplace wrongdoing, over the District's retained limit of \$25,000. The Pooled Workers' Compensation Program (PWCP) offers workers' compensation coverage up to \$300 million, the District's retained limit is \$25,000. The District also participates in the Pooled Auto Physical Damage (APD) Program which covers vehicle damage up to \$30,000, with a \$500 deductible. Further information on the District's risk management can be found in the notes to the financial statements.

Respectfully submitted,



Branka B. Lothrop, Ph.D.  
General Manager



David I'Anson, MPA, MBA/ACC  
Administrative Finance Manager

## **BUDGET PROCESS**

### **COMPREHENSIVENESS**

The Coachella Valley Mosquito and Vector Control District (District) submits to the Board each June, the annual budget covering the next fiscal year. The budget contains the following information:

- A letter from the General Manager discussing the proposed financial plan for the next fiscal year, a review of the previous year's activities and the current financial condition of the Coachella Valley Mosquito and Vector Control District.
- Proposed capital, operations and maintenance, debt service (if applicable) expenditures by program and type of expenditure for the budget year, along with comparisons to estimated expenditures for the current year and actual expenditures for two prior years.
- Proposed receipts, by source for the budget year, along with comparisons to estimated receipts for the current year and actual expenditures for two prior years.
- Table of organization with proposed staffing levels by program, along with comparisons to staffing levels for the current year.
- A summary of designated balances for system operations, normal replacements and improvements, debt service, self-insurance, and future capital projects.

### **BUDGET FORM**

The Coachella Valley Mosquito and Vector Control District's operating budget is developed on an annual basis. Appropriations are approved by the Board of Trustees each year at their June meeting after reviewing the draft version

the month earlier.

The Coachella Valley Mosquito and Vector Control District's operating budget is presented in program budget format. The purpose of this format is to clearly outline the major programs and associated expenditures.

### **BASIS OF BUDGETING**

The Coachella Valley Mosquito and Vector Control District's operating budget is based on generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board. The budget basis will conform to the accounting policies contained in the comprehensive annual financial report, Note 1 Summary of Significant Accounting Policies. For example: transfers from the General Fund are budgeted as expenditures in the General Fund and as revenue in the funds receiving the transfer. Under modified accrual basis of accounting, revenues are considered susceptible to accrual when they become both measurable and available. Available means collectible with the current period or within 60 days after year end. Expenditures are recorded when the related fund liability has been incurred.

### **BUDGET CALENDAR**

The budget calendar is an important part of the budgeting process helping to define the major and minor milestones for all stakeholders.

The Coachella Valley Mosquito and Vector Control District's budget year starts July 1<sup>st</sup> ending June 30<sup>th</sup> the following year.

## **BUDGET PROCESS**

The Coachella Valley Mosquito and Vector Control District's budget packages for annual preparations which include forms and instructions are distributed no later than January 15<sup>th</sup> each year. The package includes the budget calendar.

The Coachella Valley Mosquito and Vector Control District's budget is distributed to the Board of Trustees at the regular meeting in May each year to be approved and adopted at the June meeting.

### **ROLES AND RESPONSIBILITIES**

The Administrative Finance Manager prepares the budget document. The Administrative Finance Manager serves as the focal point for issuing guidelines, responding to questions and along with the General Manager reviewing departmental budget requests. The Administrative Finance Manager is responsible along with the General Manager to prepare and present the budget to the Finance Committee (Budget Committee), made up of the Secretary/Treasurer and two other Trustees appointed by the Board President. The proposed budget is tied to goals/objectives in the District's strategic plan. The Finance Committee reviews, and if necessary, revises the proposed budget. The Finance Committee also determines whether the proposed budget adequately addresses the priorities set forth in the District's strategic plan. The Finance Committee approves the proposed budget and submits it for adoption by the full Board of Trustees. The Board of Trustees has the final responsibility for adopting the budget and for making the necessary appropriations.

### **BUDGETING CONTROL SYSTEM**

The purpose of a budgeting control system is to ensure that actual expenditures do not exceed expenditures set forth in the budget. Fundamental to this is the generating of budget to actual reports on a regular basis. Reports allow management and Trustees to take corrective action if actual numbers vary significantly from budgeted expenditures. Analysis may show that some areas need service reduction that exceeds budget expenditure or transfers of surplus from other line items or programs.

The Administrative Finance Manager is responsible for maintaining a budgetary control system to ensure adherence to the adopted budget. On a quarterly basis the Administrative Finance Manager prepares summary reports that compare actual revenues and expenditures to budgeted amounts. The reports also compare targeted performance levels and actual results. These reports are sent to both the Finance Committee and Board of Trustees to keep them informed of the District's operating performance. These same reports are provided to the General Manager and department heads on a monthly basis to assist them in managing the day to day operations of the District.

### **AMENDMENTS TO THE BUDGET**

An aspect of the budgeting control system is the process for approving amendments to the operating budget. Amendments must be approved by the Board of Trustees and consist of changes to the appropriations in the budget document after Board adoption but before the end of the year. Criterion for

## **BUDGET PROCESS**

budget amendment include unexpected downturn in economic conditions, rising costs for services or supplies purchased by the District, new priorities, or forecast errors can lead to the need for formal amendments to the budget.

Department heads prepare memos to the Administrative Finance Manager and General Manager for a request to amend line items or program budget along with reasons for the amendment. After review and providing approval by the Administrative Finance Manager and General Manager, the budget amendment is then presented to the Finance Committee for review and /or approval who then submit the amendment request to the Board of Trustees, who are responsible for final approval of all budget amendments.

The Coachella Valley Mosquito and Vector Control District may in certain instances, amend budget appropriations after budget adoption. All budget amendments require Board of Trustee approval. These are allocations from the General Fund General Reserve, appropriations from other unrestricted funds and appropriation reallocations.

### **BALANCED BUDGET DEFINITION**

A balanced budget is necessary for correct financial management of the District.

The Coachella Valley Mosquito and Vector District shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in budget imbalance will require budget

revision, rather than spending not appropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to not appropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and /or “one time only” general fund expenditures.

Under certain circumstances it may be necessary to deviate from this policy of balanced budget. Justifications for this include natural disasters and civic emergencies. These deviations can be corrected by unitizing the reserve balance, raising additional revenues, or cutting expenditures.

### **PERFORMANCE MEASUREMENT**

An advantage with including performance measures in the budget policy is that newly appointed Trustees and staff may more readily recognize the importance of these initiatives when they are incorporated into policies.

Where possible the District will integrate performance measurement, service level, and productivity indicators in the District’s published budget document. Department heads will integrate operating efficiency, operating effectiveness, customer satisfaction, and human resource efficiency performance measures into their department’s budgets. Department heads will be required to tie service levels (both quantity and quality) to funding levels (budgeted dollars).



**BUDGET TIMELINE  
FY2015/2016**

<b>Task to be completed</b>	<b>Activities</b>	<b>Stakeholders</b>	<b>Deadline</b>
Preparation of budget	initial preparation of budget document by Finance Staff	Finance	March 13, 2015
Preliminary budget pages	Distribution to departments for review	Finance	March 13, 2015
Meeting with department heads	Review of Preliminary budget pages with General Manager, Finance Manager and department heads regarding capital improvement projects(CIP), revenues and expenditures	Department heads, General Manager & Finance Manager	March 23-27, 2015
Draft 1 for Finance Committee	Preparation of first draft of FY2015/2016 Budget for Finance Committee Budget Meeting. PDF and hard copy to FC Trustees	Finance	April 10, 2015
Draft 1 for Finance Committee	Emailed to Finance Committee For Review	Finance Committee Department heads, General Manager & Administrative Finance Manager	April 14, 2015
Final Draft	Final draft of FY2015/2016 Budget for Finance Committee Budget Meeting, attended by General Manager, Finance Committee and Administrative Finance Manager.	Finance Committee General Manager & Administrative Finance Manager	May 4, 2015
Final Draft	Final draft of FY2015/2016 Budget for Presentation to Board of Trustees	Board of Trustees	May 12, 2015
Final Draft for Budget Workshop	Budget Workshop for in depth discussion	Board of Trustees	June 9, 2015
Adoption of Final Draft	Adoption of FY2015/2016 Budget	Board of Trustees	June 9, 2015

## FINANCIAL POLICIES

### OVERVIEW

The District's annual budget is developed in accordance with the policies and priorities in the 5 year strategic plan, 5 year financial plan, District goals, the needs of the residents of the Coachella Valley, and federal and state laws. Program/project priorities and service levels are established by the aforementioned plans. The budget provides adequate funding for maintenance and replacement of capital plant and equipment.

### BALANCED BUDGET

The District annually adopts a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one time only" general fund expenditures.

### FUND STRUCTURE

The fund structure includes the General Fund, Thermal Capital Fund, and the Internal Service Fund. The General Fund is the primary operating fund of the District. It accounts for all activities of the general government, except those required to be accounted for in another fund. The Thermal Capital Projects Fund accounts for the ongoing improvements at the District's Thermal facility. The Capital Replacement – Internal Service Fund accounts for the financing of goods or services provided by one department to other departments of the District, on a cost reimbursement basis. The internal service maintains a fund balance for

replacing District vehicles and large equipment and for replacing IT equipment.

### FUND BALANCE

It is the Coachella Valley Mosquito and Vector Control District's (District) policy to maintain an adequate fund balance for public health emergency, contingencies, operating cash flow, future liabilities, replacement of equipment and plant, and for future construction. The Fund Balance Policy follows the guidelines set in the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

### INVESTMENT POLICY

It is the policy of the Coachella Valley Mosquito & Vector Control District ("District") to invest public funds in a manner which will provide maximum security while providing sufficient liquidity to meet the daily cash flow demands of the District and an investment return conforming to all state and local statutes governing the investment of public funds.

**RESOLUTION NO. 2015-16**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT APPROVING A REVISION TO THE ANNUAL BUDGET FOR FISCAL YEAR 2015-2016 TO REFLECT AN INCREASE IN EMPLOYER PAYMENT OF UNFUNDED LIABILITIES APPROVING AND ADOPTING SUCH REVISED ANNUAL BUDGET FOR FISCAL YEAR 2015-2016**

**WHEREAS**, the Coachella Valley Mosquito and Vector Control District (“District”) is a political subdivision and a “local agency” of the State of California, created and operating under the authority and provisions of California Health and Safety Code Section 2000 *et seq.*; and

**WHEREAS**, the Board of Trustees (“Board”) of said District has been granted the statutory authority and responsibility to administer the financial affairs of the District; and

**WHEREAS**, the Board of said District adopted an Annual Budget for Fiscal Year 2015-2016 on June 9, 2015 pursuant to Resolution No. 2015-08(“Annual Budget”); and

**WHEREAS**, there is a need to revise the Annual Budget of the District due to the Board deciding to increase the payment of CalPERS unfunded liabilities from \$59,656 to \$98,555; and

**WHEREAS**, the Board of said District desires to adopt the revised annual budget for fiscal year 2015-2016 (“Revised Annual Budget”), attached hereto as Exhibit “A” and incorporated herein by this reference.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Coachella Valley Mosquito and Vector Control District that:

**Section 1. Recitals.**

The recitals set forth above are true and correct and incorporated herein.

**Section 2. Approval of Revision to Annual Budgeted Benefit Assessment Revenue; Adoption of Revised Annual Budget.**

The Board hereby approves the revision of annual budgeted expenditure CalPERS Employer Payment of Unfunded Liabilities for Fiscal Year 2015-2016 from \$59,656 to \$98,555. The Board hereby further approves and adopts the Revised Annual Budget for Fiscal Year 2015-2016 attached hereto as Exhibit “A” and incorporated herein by this reference. A copy of said Revised Annual Budget shall be made available for public inspection in the office of the General Manager.

**Section 3. Transmit to County.**

That pursuant to California Health and Safety Code Section 2070(b), the Board hereby directs the District Manager to cause a copy of the Revised Annual Budget for Fiscal Year 2015-2016 to be transmitted to the Riverside County Auditor-Controller's Office.

**Section 4. Severability.**

Should any provision, section, paragraph, sentence or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this Resolution as hereby adopted shall remain in full force and effect.

**Section 5. Repeal of Conflicting Provisions.**

That all the provisions heretofore adopted by the Board that are in conflict with the provisions of this Resolution are hereby repealed.

**Section 6. Effective Date.**

This Resolution shall take effect immediately upon its adoption.

**Section 7. Certification.**


The Clerk of the Board shall certify to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

**[THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK]**

PASSED, ADOPTED AND APPROVED, this 14th day of July, 2015.

  
\_\_\_\_\_  
Doug Walker, President  
Board of Trustees

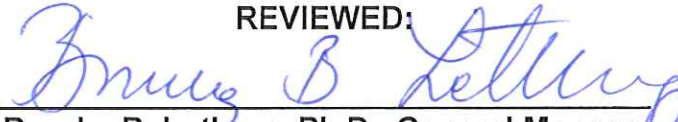
ATTEST:

  
\_\_\_\_\_  
Crystal G. Moreno, Clerk of the Board

APPROVED AS TO FORM:

  
\_\_\_\_\_  
M. Katherine Jenson, General Counsel

REVIEWED:

  
\_\_\_\_\_  
Branka B. Lothrop, Ph.D., General Manager



**EXHIBIT A  
REVISED ANNUAL BUDGET**

(behind this page)

**Coachella Valley Mosquito and Vector Control District**  
**FY 2015-2016**  
**GENERAL OPERATING BUDGET**

	<u>Amended Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2013-2014</u>	<u>Actual 3/31/2015</u>	<u>Forecast 6/30/2015</u>
<b>Beginning Spendable Fund Balance</b>	<b>11,835,452</b>	11,985,666	13,980,412	11,910,593	11,910,593
<b>REVENUES</b>					
Property Taxes Current	7,392,366	6,839,395	6,959,940	3,598,360	7,023,405
Property Taxes Prior	25,500	25,500	27,200	19,853	30,150
Interest Income	30,000	40,000	39,502	14,960	26,863
Miscellaneous Revenue	16,000	16,000	9,582	39,386	39,386
Benefit Assessment Income	971,970	947,946	938,320	499,455	971,970
<b>TOTAL REVENUES</b>	<b>8,435,836</b>	7,868,842	7,974,544	4,172,014	8,091,774
<b>EXPENSES</b>					
<b>Payroll Expense</b>					
5101 Payroll - Full Time	4,159,277	3,827,111	3,438,053	2,800,531	3,734,041
5102 Payroll - Seasonal	9,100	64,080	60,582	28,779	38,372
5103 Temporary Services	-	6,900	-	-	-
5105 Overtime Expenses	30,300	26,300	13,304	17,675	23,566
5150 CalPERS Employer Payment of Unfunded Liab	98,555	-	-	-	-
5150 CalPERS State Retirement Expense	353,673	452,477	471,034	254,210	338,947
5155 Social Security Expense	262,667	242,072	217,764	175,028	233,371
5165 Medicare Expense	61,430	56,614	53,038	44,168	58,891
5170 Cafeteria Plan Expense	913,247	860,881	822,158	731,395	975,193
5172 Retiree Healthcare	296,577	280,905	291,621	232,203	309,604
5180 Deferred Compensation	97,310	89,937	82,576	59,040	78,720
5195 Unemployment Insurance	27,725	25,989	27,094	25,909	34,545
Total Payroll Expense	<b>6,309,861</b>	5,933,267	5,477,224	4,368,938	5,825,251
<b>Administrative Expense</b>					
5250 Tuition Reimbursement	6,000	6,000	5,071	3,453	4,605
5300 Employee Incentive	10,000	10,000	4,094	8,758	10,000
5301 Employee Support	4,000	4,500	4,331	2,794	3,725
5302 Wellness	5,000	-	-	-	-
5305 Employee Assistance Program	2,800	2,800	1,971	2,052	2,736
6000 Property & Liability Insurance	127,566	127,566	155,988	70,526	94,035
6001 Workers' Compensation Insurance	220,670	220,670	244,879	168,903	225,204
6050 Dues & Memberships	21,490	20,930	20,532	19,354	25,806
6060 Public Outreach Materials	14,400	13,900	7,821	3,463	4,617
6065 Recruitment/Advertising	4,000	4,000	6,128	2,739	3,652
6070 Office Supplies	15,870	17,020	16,567	12,883	17,178
6075 Postage	8,620	10,300	6,846	6,286	8,382
6080 Computer & Network Systems	5,400	5,000	3,888	4,690	6,254
6085 Bank Service Charges	200	200	283	36	48
6090 Local Agency Formation Commission	1,000	1,200	1,134	979	979
6095 Professional Fees	-	-	-	-	-
Administration	35,000	55,000	25,199	28,352	37,803
Information Systems	6,975	13,015	13,259	3,535	4,713
District Wide	14,500	13,500	13,082	11,037	14,717
6100 Attorney Fees - General Counsel	60,000	45,000	47,232	44,679	59,572
6100 Attorney Fees - Labor Relations	5,000	-	25,377	9,947	13,262
6100 Attorney Fees - Personnel	10,000	10,000	1,774	-	-
6106 HR Risk Management	5,000	4,200	4,158	4,158	4,158
6110 Conference Expense	-	-	-	-	-
MVCAC Committee Assignments	14,400	14,600	13,689	3,028	4,038
Annual Conference Expense	14,400	14,400	8,168	11,240	14,986
Trustee Travel	16,800	16,800	14,725	7,484	9,978
6115 Trustee In-Lieu Expense	13,200	13,200	13,631	9,391	12,522
6120 Trustee Support Expense	2,900	2,900	3,553	3,143	4,191
6130 Special Events	-	-	-	-	-
6200 Meetings Expense	3,000	3,000	1,792	1,959	2,612
6210 Promotion & Education	20,000	14,300	11,121	6,356	8,475
6220 Public Outreach Advertising	40,000	40,000	45,597	8,918	35,000
6500 Benefit Assessment Expense	105,000	104,000	102,592	90,918	104,000
Total Administrative Expense	<b>813,191</b>	808,001	824,482	551,063	737,247

**Coachella Valley Mosquito and Vector Control District**  
**FY 2015-2016**  
**GENERAL OPERATING BUDGET**

	<u>Amended Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2013-2014</u>	<u>Actual 3/31/2015</u>	<u>Forecast 6/30/2015</u>
<b>Utility Expense</b>					
6400 Utilities - IID 36 Month Contract	-	-			
6400 Utilities	<b>95,500</b>	75,000	64,399	71,810	95,747
6410 Telecommunications	<b>26,460</b>	26,460	22,311	7,932	10,576
Total Utility Expense	<b>121,960</b>	101,460	86,710	79,742	106,323
<b>Operating Expense</b>					
7000 Uniform Expense	<b>18,850</b>	32,350	30,357	12,963	17,284
7050 Safety Expense	<b>20,050</b>	25,150	24,149	9,719	12,958
7100 Physician Fees	<b>12,000</b>	1,500	2,107	1,287	1,716
7150 IT Communications	<b>28,000</b>	28,000	28,826	22,090	29,454
7200 Maintenance Supplies	<b>3,500</b>	3,000	4,420	2,825	3,767
7225 Building & Grounds Security					-
7250 Janitorial Expense					-
7300 Building & Grounds Maintenance	<b>50,000</b>	41,000	70,209	38,821	51,761
7305 Surplus Property Maintenance					-
7310 Calibration & Certification of Equipment	<b>19,900</b>	18,146	-	1,000	18,146
7325 Environmental Assessment & Monitoring					-
7350 Permits, Licenses & Fees	<b>12,900</b>	13,410	9,557	6,136	8,181
7400 Vehicle Maintenance & Repair	<b>25,000</b>	30,000	28,921	24,993	33,324
7420 Offsite Vehicle Maintenance & Repair	<b>6,600</b>	9,600	11,992	2,798	3,731
7450 Equipment Parts & Supplies	<b>16,500</b>	10,000	12,327	7,360	9,814
7500 Small Tools Expense	<b>1,500</b>	2,000	1,580	1,303	1,738
7550 Lab Operating Supplies	<b>16,000</b>	18,000	19,770	12,698	16,931
7570 Green Pool Surveillance	<b>35,000</b>	35,000	20,785	-	-
7575 Surveillance	<b>31,300</b>	48,800	51,009	32,464	43,285
7600 Staff Training					-
State Certified Technician Fees	<b>5,000</b>	5,000	-	-	-
State Required CEU	<b>13,300</b>	1,000	14,824	5,307	7,076
Professional Development	<b>42,850</b>	45,600	44,674	32,293	43,057
7650 Equipment Rentals	<b>1,000</b>	1,000	546	287	383
7675 Contract Services					-
Administration	<b>7,000</b>	9,500	8,658	5,140	6,854
Information Systems	<b>46,500</b>	41,000	37,772	31,821	42,428
Facilities	<b>85,400</b>	78,400	69,857	55,647	74,196
Operations	<b>6,000</b>	6,000	5,897	2,753	3,671
7700 Motor Fuel & Oils	<b>83,400</b>	107,200	109,544	65,820	87,760
7750 Ops Operating Supplies	<b>7,500</b>	15,000	14,889	14,066	18,755
7800 Control					-
Chemical Control	<b>570,000</b>	570,000	500,530	417,143	560,000
Physical Control	<b>30,000</b>	30,000	802	-	-
*7800 Control Products - Mecca Flooding Response					-
7850 Aerial Applications	<b>81,200</b>	56,000	20,440		-
*7850 Aerial Applications - Mecca Flooding Response			17,183	30,100	40,133
8415 Operating Equipment	<b>30,750</b>	5,000	606	(127)	(169)
8487 Furniture & Equipment	<b>1,000</b>	1,000	606	439	585
8510 Research Projects	<b>150,000</b>	150,000	121,695	114,222	152,296
9000 Contingency Expense					
Total Operating Expense	<b>1,458,000</b>	1,437,656	1,284,532	951,369	1,289,114
<b>TOTAL EXPENSES</b>	<b>8,703,012</b>	8,280,384	7,672,948	5,951,113	7,957,935
<b>Operating Revenue Less Expenses</b>	<b>(267,176)</b>	(411,543)	301,596	(1,779,099)	133,839

**Coachella Valley Mosquito and Vector Control District  
FY 2015-2016  
GENERAL OPERATING BUDGET**

	<u>Amended Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2013-2014</u>	<u>Actual 3/31/2015</u>	<u>Forecast 6/30/2015</u>
<b>CAPITAL BUDGET</b>					
6095 Professional Fees	<b>10,000</b>	10,000	121,104	9,158	12,758
6100 Attorney Fees		-			
8415 Laboratory Equipment		-	-		
8415 Equipment Capital Outlay		-	-		
8463 Interior Equipment Upgrade	<b>80,000</b>	45,000	-		
8487 Facility Improvements	<b>100,000</b>	80,100	2,193,517	91,472	151,472
9000 Contingency Expense			93,496		
<b>TOTAL CAPITAL EXPENSES</b>	<b><u>190,000</u></b>	<u>135,100</u>	<u>2,408,117</u>	<u>100,630</u>	<u>164,230</u>
<b>TRANSFERS FROM GENERAL FUND</b>					
12 Thermal Remediation Fund	<b>44,750</b>	44,750	44,750	-	44,750
<b>TOTAL TRANSFERS</b>	<b><u>44,750</u></b>	<u>44,750</u>	<u>44,750</u>	<u>-</u>	<u>44,750</u>
<b>Total Transfer from Reserves</b>	<b><u>501,926</u></b>	<u>591,393</u>	<u>2,253,290</u>	<u>-</u>	<b><u>338,046</u></b>
<b>Operating Revenue Less Capital &amp; Operating Expenses</b>	<b><u>(501,926)</u></b>	<u>(591,393)</u>	<b><u>(2,588,513)</u></b>	<b><u>(1,879,729)</u></b>	<b><u>(75,141)</u></b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>8,937,762</b>	8,460,234	10,125,815	6,051,743	8,166,915
<b>Ending Spendable Fund Balance</b>	<b><u>11,333,526</u></b>	<u>11,394,273</u>	<u>11,829,141</u>	<u>10,030,864</u>	<u>11,835,452</u>

**Coachella Valley Mosquito and Vector Control District**  
**FY 2015-2016**  
**GENERAL OPERATING BUDGET**

	<u>Amended Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2013-2014</u>	<u>Actual 3/31/2015</u>	<u>Forecast 6/30/2015</u>
<b>Beginning Spendable Fund Balance</b>					
<b>Committed Reserves</b>					
Reserve for Public Health Emergency	2,811,945	2,622,947	2,292,010	2,622,947	2,622,947
<b>Assigned Reserves</b>					
Reserve for OPEB	1,421,512	1,684,417	1,684,417	1,684,417	1,684,417
Reserve for Operations	5,061,501	4,721,305	4,143,808	4,721,305	4,721,305
Reserve for Replacements	2,540,494	2,933,442	3,142,953	-	2,933,442
Reserve for Future Construction	-	-	1,714,592	-	-
Unassigned	(0)	23,554	604,345	2,956,996	(51,518)
	<b>11,835,452</b>	<b>11,985,666</b>	<b>13,582,125</b>	<b>11,985,666</b>	<b>11,910,593</b>

**Transfer from Reserves**

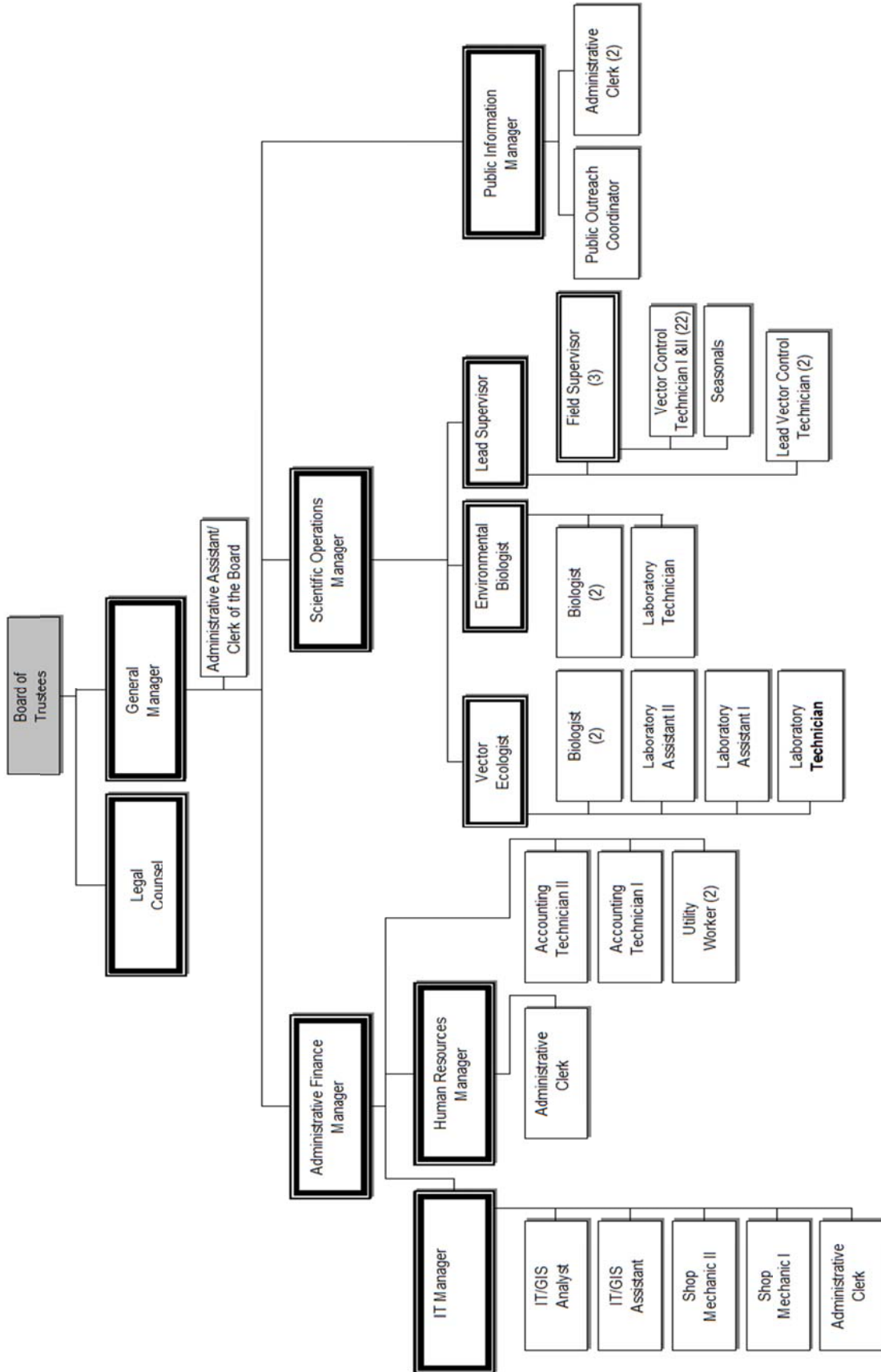
<b>Committed Reserves</b>					
Reserve for Public Health Emergency	-	-	-	-	-
<b>Assigned Reserves</b>					
Reserve for OPEB	262,905	262,905	329,187	-	262,905
Reserve for Operations	49,021	193,388	-	-	-
Reserve for Replacements	190,000	135,100	209,511	-	164,230
Reserve for Future Construction	-	-	1,714,592	-	-
Unassigned	-	-	-	-	(89,089)
	<b>501,926</b>	<b>591,393</b>	<b>2,253,290</b>	<b>-</b>	<b>338,046</b>

**Ending Spendable Fund Balance**

<b>FUND BALANCE ALLOCATIONS</b>					
<b>Committed Reserves</b>					
Reserve for Public Health Emergency	2,811,945	2,622,947	2,292,010	2,622,947	2,622,947
<b>Assigned Reserves</b>					
Reserve for OPEB	1,158,607	1,421,512	1,355,230	1,684,417	1,421,512
Reserve for Operations	5,012,480	4,527,917	4,143,808	4,721,305	4,721,305
Reserve for Replacements	2,350,494	2,798,342	2,933,442	-	2,769,212
Reserve for Future Construction	-	-	-	-	-
Unassigned	(0)	23,554	604,345	2,956,996	300,476
<b>Subtotal</b>	<b>11,333,526</b>	<b>11,394,273</b>	<b>11,328,835</b>	<b>11,985,666</b>	<b>11,835,453</b>



**COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT  
ORGANIZATION CHART  
FY 2015-16**



**COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

**TABLE OF ORGANIZATION**

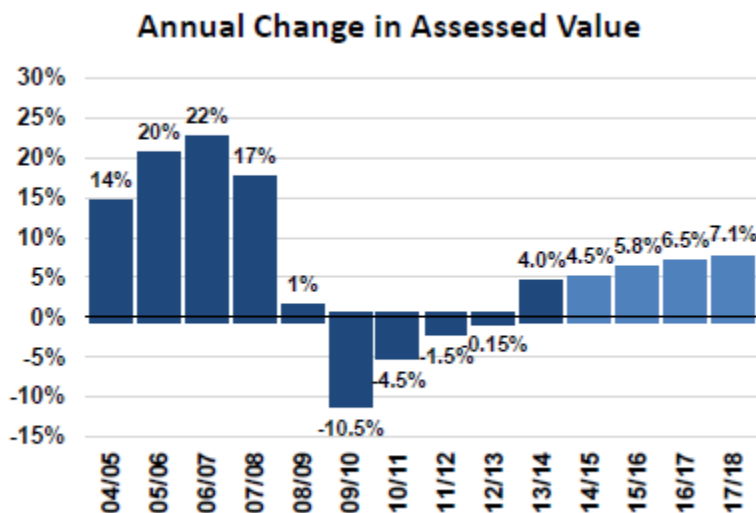
<b><u>Programs / Personnel</u></b>	<b><u>FY2015-16 Proposed Allocations</u></b>	<b><u>FY2014-15 Proposed Allocations</u></b>
<b>Program 200 - Administration</b>		
General Manager	1	1
Administrative Finance Manager	1	1
Human Resources Manager	1	1
Administrative Assistant/Clerk of the Board	1	1
Accounting Technician II	1	1
Accounting Technician I	1	1
Administrative Clerk	1	1
<b>Program 210 - Information Systems</b>		
IT Manager	1	1
IT/GIS Analyst	1	1
IT/GIS Assistant	1	1
<b>Program 215 - Public Outreach</b>		
Public Information Manager	1	1
Public Outreach Coordinator	1	1
<b>Program 300 - Fleet Maintenance</b>		
Shop Mechanic II	1	1
Shop Mechanic I	1	1
Administrative Clerk	1	1
<b>Program 305 - Buildings &amp; Grounds Maintenance</b>		
Utility Worker	2	1
<b>Program 400 - Surveillance &amp; Quality Control</b>		
Scientific Operations Manager	1	1
Vector Ecologist	1	1
Environmental Biologist	1	1
Biologist	4	4
Laboratory Assistant II	1	1
Laboratory Assistant I	1	1
Laboratory Technician	2	2
<b>Program 500 - Control Operations</b>		
Lead Field Supervisor	1	1
Field Supervisor	3	3
Administrative Clerk	2	2
Lead Vector Control Technician	2	2
Vector Control Technician II	6	6
Vector Control Technician I	16	16
<b>TOTAL</b>	<b>58</b>	<b>57</b>

**BUDGET – FY2015/2016**  
**REVENUE**

The fiscal year runs from July 1, 2015, to June 30, 2016. The District receives revenues from property taxes and a special benefit assessment that are collected by the County of Riverside through homeowner property tax bills. These monies are assessed and collected each fiscal year according to the following property tax calendar:

Lien Date:	January 1
Levy Date:	July 1
Due Date:	November 1 – 1 <sup>st</sup> Installment February 1 – 2 <sup>nd</sup> Installment
Delinquent Date:	December 10 – 1 <sup>st</sup> Installment April 10 – 2 <sup>nd</sup> Installment

Prior to FY2012-13 the District’s three main sources of revenue were property taxes, redevelopment agency tax increment (formerly pass-through revenues), and the special benefit assessment. Revenue from property taxes is deposited directly to the County of Riverside Investment Pool until required, while the Benefit Assessment income is paid directly to the District. The Redevelopment Dissolution Act (ABX1 26) now sees tax increment income being distributed from the County rather than directly from redevelopment agencies. The main receipts of property tax and benefit assessment are distributed by the County of Riverside in January and May each year.



Source of forward projections: California State University, Fullerton

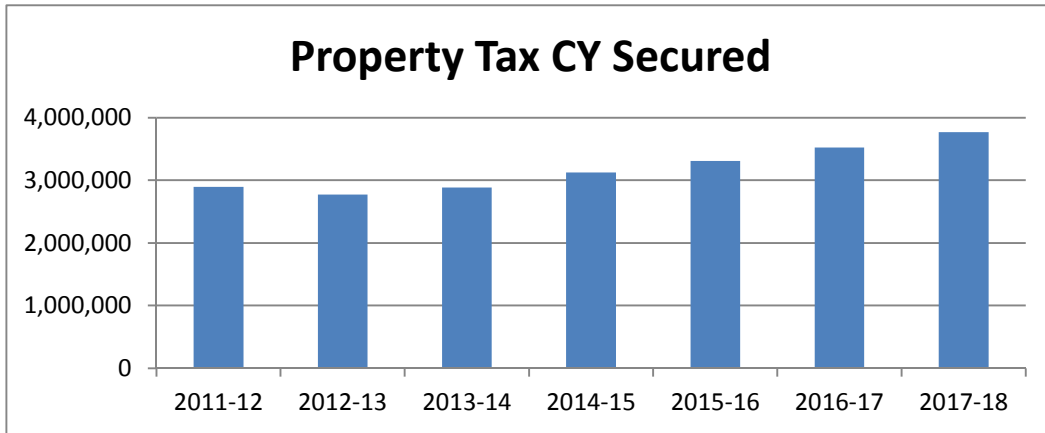
The amount of revenue the District receives is based on the assessed value of properties within the sphere of influence. For FY2015-16 because of the local real estate market is rebounding from the slump of the last decade, the Riverside County Assessor’s Office is forecasting an increase of 5.8% increase in assessed valuation which will result in increasing property tax and tax increment receipts.

**REVENUE ASSUMPTIONS**

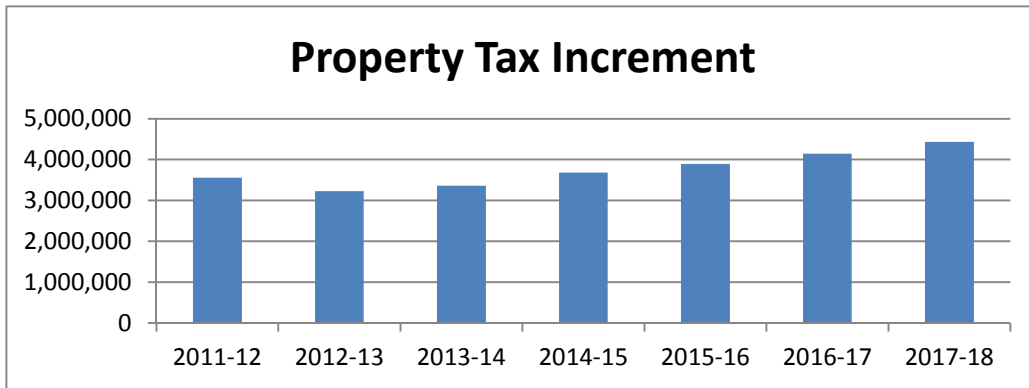
- **CURRENT PROPERTY TAX TO RISE BY 5.8 PERCENT BASED ON ASSESSOR’S OFFICE**
- **BENEFIT ASSESSMENT RATE SET AT \$6.07 PER SFE**
- **CURRENT PROPERTY TAX INCREMENT TO RISE BY 5.8 PERCENT**

**SOURCES OF REVENUE**

**Property Tax - Current Secured:** The ad valorem property tax income is the largest source of revenue for the District. According to Riverside County Assessor’s Office in FY2015-16 property taxes are forecast to increase by 5.8 percent over FY2014-15 totals.



**Redevelopment Tax Increment:** For FY2015-16 RDA tax increment is estimated to increase by 5.8 percent over FY2014-15 totals



**Benefit Assessment Income:** The District benefit assessment income was approved on July 26, 2005, and reflected in Board Resolution No. 2005-04. At that time it was granted a maximum assessment rate of \$16 per single family home, increased each subsequent year by the Consumer Price Index-U for the Los Angeles-Riverside-Orange County area as of December of each succeeding year (the “CPI”), with a maximum annual adjustment not to exceed 3%. Should the annual CPI change exceed 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. Property owners approved the

initial assessment, including the CPI adjustment schedule, allowing the assessment to be levied and adjusted annually by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. The Benefit Assessment was reduced by 36 percent in the FY2008-09 Budget to \$10.55 per single family home; this was further reduced to \$9.14 for FY2009-10. FY2010-11 was reduced to \$6.14; FY2011-12 was reduced to \$3.07. FY2012-13 remained at \$3.07. For FY2013-14 and FY2014-15 the Board of Trustees set the Benefit Assessment rate at \$6.07 a single family equivalent (SFE).

**REVENUE SUMMARY**

<b>Revenue</b>	<b>2015/2016 Budget</b>	2014/2015 Budget	2013/2014 Actual	2014/2015 Forecast
Property Tax - Current	<b>3,508,254</b>	3,198,024	3,106,964	3,347,096
Property Tax - Prior	<b>25,500</b>	25,500	27,199	30,150
Redevelopment Tax Increment	<b>3,884,112</b>	3,641,371	3,852,978	3,676,310
Interest Income	<b>30,000</b>	40,000	39,502	26,863
Miscellaneous Revenue	<b>16,000</b>	16,000	9,582	39,386
Benefit Assessment Income	<b>971,970</b>	947,946	938,320	971,970
<b>Total Revenue</b>	<b><u>\$8,435,836</u></b>	<u>\$7,868,842</u>	<u>\$6,915,269</u>	<u>\$8,091,774</u>

**REVENUE DESCRIPTION**

<b>Revenue Source</b>	<b>Description</b>	<b>Budget Amount 2015/2016</b>
Property Tax – Current Secured	Secured property is generally non-movable property, such as houses and other buildings. Revenues are based on general valuation. The portion of revenue designated for taxing agencies, including special districts, is 1%. Forecast for FY2015-16 is \$3,124,358 plus 5.8%	<b>3,305,570</b>
Property Tax - Current Supplemental	Current Supplemental Revenues: Funds derived from supplemental tax roll changes due to sale of property or new construction. This fund derives from the 1983 law allowing reassessment of property at the time of sale or new construction, rather than at the next tax year. The portion of revenue designated for taxing agencies, including special districts is 1%.	<b>6,000</b>
Property Tax - Current	Unsecured property is similar to secured property as noted above, and the revenue is based on the same formula. Unsecured property	<b>151,983</b>

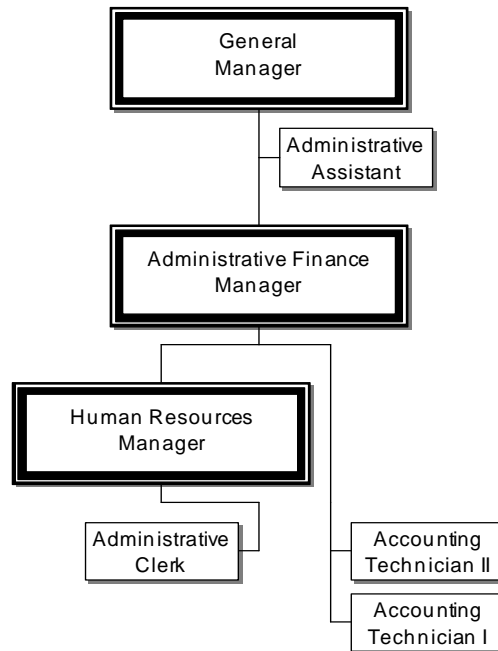
Unsecured	includes items such as motor homes, airplanes, boats, and other moveable personal property. The portion of revenue designated for taxing agencies, including special districts, is 1%. Forecast for FY2015-16 is \$143,651 plus 5.8 %	
Redevelopment Property Tax Increment	Formerly redevelopment pass-through revenue. This is budgeted with current property taxes. Total estimated tax increment for FY2015-16 is \$3,676,310 plus 5.8 %	<b>3,884,112</b>
Homeowners Tax Relief	This is the portion of tax funds replaced by State resources for tax relief for homeowners. In other words, the amount of homeowners' exemption on property valuation is paid to the County by the State. The portion of revenue designated for taxing agencies, including special districts, is 1%. Forecast for FY2015-16 is \$42,250 plus 5.8%	<b>44,701</b>
Property Tax - Prior Supp.	Unsecured property is as noted above; however, these revenues are for prior year taxes received. The portion of revenue designated for taxing agencies, including special districts, is 1%.	<b>18,500</b>
Property Tax - Prior Unsecured	Unsecured property is as noted above; however, these revenues are for prior year taxes received. The portion of revenue designated for taxing agencies, including special districts, is 1%.	<b>7,000</b>
Interest Income - LAIF/CDs	Return on invested funds that are held in the District's LAIF account with the State of California, Certificates of Deposits, Riverside County, bank interest, and government securities.	<b>30,000</b>
Other Miscellaneous Revenue	This category recognizes revenue from grants and service contracts.	<b>16,000</b>
Benefit Assessment Income	Revenues from Benefit Assessment. The rate for FY2015-16 is \$6.07 per single family equivalent (SFE).	<b>971,970</b>

**FUND 01 – GENERAL OPERATING FUND  
 OPERATING BUDGET – FY2015/2016  
 PROGRAM 200 – ADMINISTRATION**

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***PROGRAM DESCRIPTION***

Administration provides executive support to the operational, professional, and support staff of the District. Administration also ensures that resolutions are adopted correctly, minutes recorded properly, and meetings are held in compliance with the requirements of the Brown and Public Records Acts.

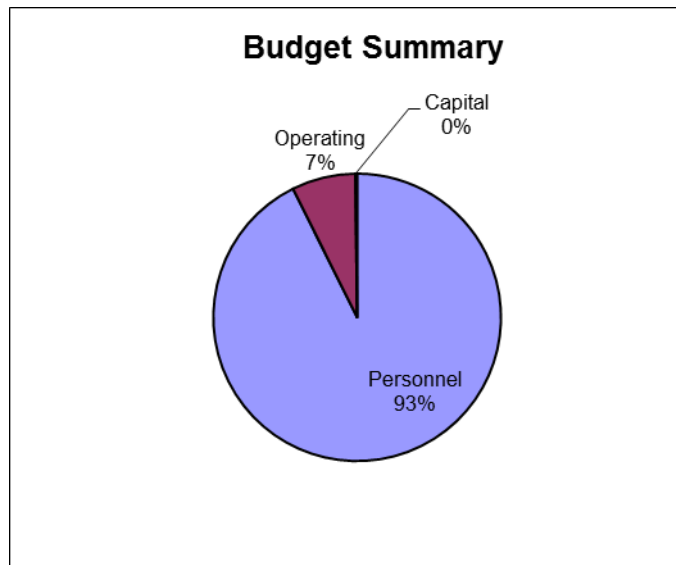


***STAFFING SUMMARY***

<b>Title</b>	<b>FY15/16 Proposed Positions</b>	<b>FY14/15 Authorized Positions</b>
General Manager	1	1
Administrative Finance Manager	1	1
Human Resources Manager	1	1
Administrative Assistant/Clerk of the Board	1	1
Accounting Technician II	1	1
Accounting Technician I	1	1
Administrative Clerk	1	1
<b>Total Positions</b>	<b>7</b>	<b>7</b>

**EXPENDITURE SUMMARY**

<b>200 – ADMINISTRATION</b>	<b>2015/2016 Budget</b>	2014/2015 Budget	2013/2014 Actual
Personnel	<b>968,144</b>	952,706	874,157
Operations & Maintenance	<b>74,650</b>	96,600	66,865
Capital	<b>2,000</b>	2,000	1,797
<b>Total Expenditures</b>	<b>\$1,044,794</b>	\$1,051,576	\$942,819



**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 01 – General Fund

Program **200 – Administration**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5101	Payroll – Full Time	General Manager (1) Administrative Finance Manager (1) Human Resources Manager (1) Administrative Assistant/Clerk of the Board (1) Accounting Technician II (1) Accounting Technician I (1) Administrative Clerk (1)	<b>671,456</b>
5103	Temp Services		<b>0</b>
5105	Overtime	Board Duties Year-end audit Special projects	<b>1,000</b>



5150	State Retirement Expense	District contribution to CalPERS	<b>81,702</b>
5155	Social Security Expense	District contribution is 6.2% of salary	<b>41,630</b>
5165	Medicare Expense	District contribution is 1.45% of salary	<b>9,736</b>
5170	Cafeteria Plan	Based on current election	<b>124,010</b>
5180	Deferred Compensation	Non CSEA represented employees currently receive 3.825% of salary to 457	<b>35,573</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	<b>3,038</b>
6050	Dues & Memberships	<u>HR Manager</u> CalPELRA \$350 IPMA-HR \$149 Society for Human Resource Management (SHRM) \$190 American Society for Public Administration (ASPA) \$125  <u>Administrative Finance Manager</u> American Society for Public Administration (ASPA) \$125 Government Finance Officers Association (GFOA) \$160 CA Society of Municipal Finance Officers (CSMFO) \$110 CA Municipal Treasurers Association (CMTA) \$155	<b>1,350</b>
6060	Reproduction & Printing	Cost for preparation of annual budget: printing, binding and associated supplies	<b>1000</b>
6070	Office Supplies	Paper for Board Packets, administration, accounting, photocopying, public records. Binders, divider pages and miscellaneous office supplies.	<b>9,000</b>
6095	Professional Fees	Audit Services \$19,000 Management Consultant \$16,000	<b>35,000</b>
6110.01	MVCAC Committee Assignments Travel	<b>MVCAC Committee Travel:</b> (2) Fall Meeting \$800 per person Spring Meeting \$800 per person Summer Meeting \$400 per person Planning Session \$800 per person	<b>4,400</b>
6110.02	MVCAC Annual Conference Expense	MVCAC Annual Conference \$1,200 per person (2)	<b>2,400</b>
7000	Uniform Expense	District Apparel	<b>500</b>
7050	Safety Expense	First aid kit supplies Safety posters Safety equipment	<b>500</b>
7600.01	State Required CEU		<b>800</b>
7600.02	Professional Development	<u>HR Manager</u> CALPELRA IPMA HR  <u>Administrative Finance Manager</u> GFOA Seminar CSDA Annual Conference VCJPA Workshop  <u>General Manager</u> AMCA SOVE CSDA Annual Conference	<b>12,000</b>

		<u>Administrative Assistant</u> California Special District Association (CSDA) Annual Clerk of the Board Conference  Clerical staff – Riverside County Training & CalPERS Educational Forum	
7675	Contract Services	Desert Business Machines Marlin Leasing Pitney Bowes	<b>7,000</b>
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	<b>700</b>
8415	Administrative Capital Outlay	Administrative Equipment	<b>1,000</b>
8487	Furniture & Equipment	Administrative Furniture	<b>1,000</b>

**FUND 01 – GENERAL OPERATING FUND  
 OPERATING BUDGET FY2015/2016  
 PROGRAM 210 – INFORMATION SYSTEMS**

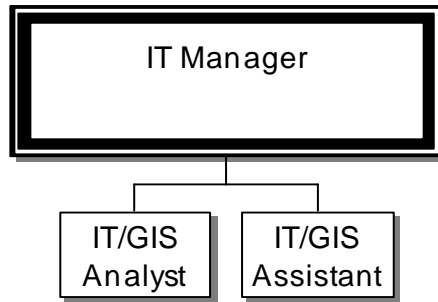
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***PROGRAM DESCRIPTION***

Information Technology (IT) provides a full range of services including end-user and server support, telecommunications management, network operations, systems development and Geographical Information Services (GIS). The function of IT is to deliver innovative information technology solutions to provide citizens, the business community and District staff with convenient access to appropriate information and services, enhancing the mission and activities of the Coachella Valley Mosquito and Vector Control District.

Geographic Information System is a division of the IT Department and a District-wide program of spatial data and application development. GIS manages the District's Mobile Inspection Application, a state-of-the-art wireless mapping and data services utilized by Vector Control, Bio-Control and Surveillance for field data capture.

It is the District's vision to become the leading environmental friendly organization in controlling mosquitoes and other vectors by being compliant with NPDES requirements through accurate recording in the GIS program of application of all regulated and authorized public health control products.

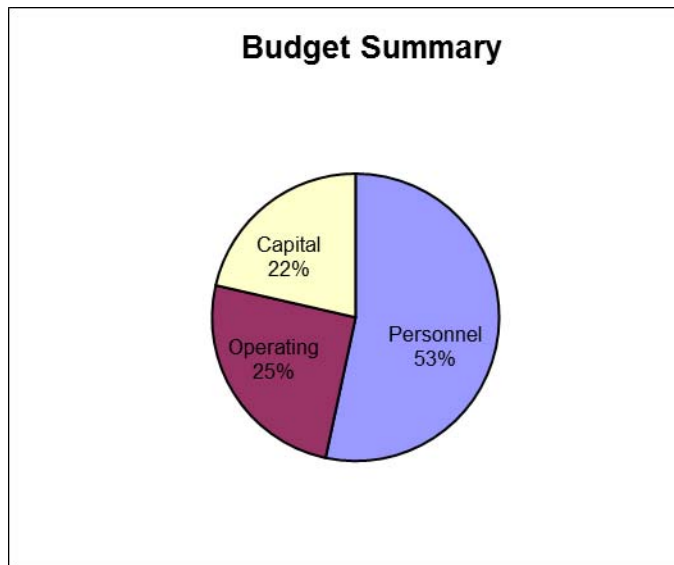


***STAFFING SUMMARY***

<b>Title</b>	<b>FY15/16 Proposed Positions</b>	<b>FY14/15 Authorized Positions</b>
IT Manager	1	1
IT/GIS Analyst	1	1
IT/GIS Assistant	1	1
<b>Total Positions</b>	<b>3</b>	<b>3</b>

**EXPENDITURE SUMMARY**

<b>210 – INFORMATION SYSTEMS</b>	<b>2015/2016 Budget</b>	2014/2015 Budget	2013/2014 Actual
Personnel	<b>348,818</b>	347,187	312,124
Operations & Maintenance	<b>164,575</b>	164,815	120,301
Capital	<b>140,000</b>	27,400	31,540
<b>Total Expenditures</b>	<b>\$653,393</b>	\$539,402	\$463,965



**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 01 – General Fund

Program **210 – Information Systems**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5101	Payroll – Full Time	Information Technology Manager (1) IT/GIS Analyst (1) IT/GIS Assistant (1)	<b>265,526</b>
5105	Overtime	Board Meetings Network Configurations	<b>500</b>
5150	State Retirement Expense	District contribution to CalPERS	<b>30,345</b>
5155	Social Security Expense	District contribution is 6.2% of salary	<b>16,463</b>
5165	Medicare Expense	District contribution is 1.45% of salary	<b>3,850</b>

5170	Cafeteria Plan Expense	Based on current selection	<b>20,677</b>
5180	Deferred Compensation	Non CSEA represented employees currently receive 3.825% of salary to 457	<b>10,156</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	<b>1,301</b>
6050	Dues & Memberships	MISAC \$240 Windows Books \$300 CBT Nugget \$1,000	<b>1,540</b>
6060	Reproduction & Printing	Printing supplies	<b>600</b>
6070	Office Supplies	Paper, binders and misc. office supplies	<b>500</b>
6080	Computer & Network Systems	S09/T70 H Military Grade Phone 820 Panasonic Accessories 1,089 Temperature Guard CM712 2268 Misc.Network Equipment 1,200	<b>5,400</b>
6095	Professional Fees	Phone/Printer/Network Services \$1,000 Application Customization Services 3,500 Panasonic Repairs \$1,200 Audio/Visual Services \$1,275	<b>6,975</b>
6110.01	MVCAC Committee Assignments Travel	<b><u>MVCAC Committee Travel:</u></b> (1) Fall Meeting \$800 per person Spring Meeting\$800 per person	<b>1,600</b>
	MVCAC Annual Conference Expense	MVCAC Annual Conference \$1,200 per person (1)	<b>1,200</b>
6410	Telecommunications	Verizon Landline Telephone 9,800 (10) SMP Verizon Cell Phone 7,723 (47) STDP Verizon Cell Phone 6,592*DD Other Telecom 2,345	<b>26,460</b>
7000	Uniform Expense	District Apparel	<b>200</b>
7150	IT Communications	<i>Verizon FiOS</i> ** (24) OPS Verizon BroadBand WLAN @ 39.99 12,477 (4) LAB Verizon BroadBand WLAN @ 39.99 1,920 (2) ADM Verizon BroadBand WLAN @ 39.99 1,040 Riverside County IT VPN 360 AccuConference 100 Constant Contact Email Campaign 240 UIA Webs Services 1,200 Codera Dedicated Server Services 1,700	<b>28,000</b>
7350	Permits, Licenses & Fees	Visual Studio 2013 \$800 Microsoft Windows User CALS \$1,750 Microsoft Exchange User CALS \$3,850	<b>6,400</b>
7570	Green Pool Surveillance	Neglected Pool Flight (\$19,997.45 Keystone) \$25,000 Salton Sea Flight (\$9,535 Blue Earth) \$10,000	<b>35,000</b>
7600.02	Professional Development	UC ESRI 1,100 UC SIRE 1,300 PMI Project Management 1,800	<b>4,200</b>
7675	Maintenance	MotoShop - Shop 1,300	<b>46,500</b>

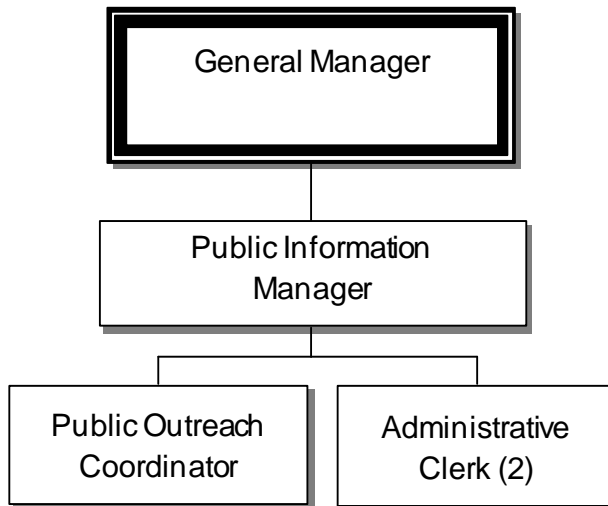
	Contracts	NPF Annual Software Support	6,100	
		RedBeam Software Support	789	
		WebEx Software Support	1,300	
		ESRI Annual Support	19,000	
		OnBase Annual Support	11,700	
		TimeClock Plus Support	2,100	
		HP c3000 Warranty Support	435	
		HP BL460c G7 Warranty Support	290	
		HP BL460 Warranty Support	900	
		HP BL460 G8 Warranty Support	220	
		HP BL460 G7 Warranty Support	220	
		HP DL360 G6 Warranty Support	350	
		HP DL360 G5 Warranty Support	290	
		Barracuda Cloud Backup Storage Renewal	1500	
8415.13	IT Capital	Boardroom A/V Equipment	80,000**	<b>140,000</b>
		Phone System	45,000	
		HP EliteDesk 800 G1Mini Desktop	4,950	
		Barracuda Message Archiver (Email)	10,448	

**FUND 01 – GENERAL OPERATING FUND  
 OPERATING BUDGET – FY2015/2016  
 PROGRAM 215 – PUBLIC OUTREACH PROGRAM**

***PROGRAM DESCRIPTION***

The Public Outreach Department informs, educates and promotes public awareness of the District and its programs, services, and activities. This is accomplished through the dissemination of vector control and disease prevention information to Coachella Valley residents. This includes the conceptualization of District materials such as brochures, press releases, feature articles, manuals; promotional items with District messaging; radio (news, features, and public service announcements); television (news, features, public service announcements, media conferences), and the internet (CVMVCD website, video, presentations, embedded content, and links on local partner websites).

The Department is responsible for all media contact, community interaction, and making sure that the District’s mission is spread throughout the Coachella Valley. Departmental outreach involves presentations at local venues, such as senior centers, health fairs, HOA meetings, and other city, government and community based association meetings as well as presentations to schools. In addition, the District participates in selected events, such as science fairs, science discovery days, the Riverside County Fair and National Date Festival, Mecca Community Resource Fair, Thermal Resource Fair, Fiesta Campesina, and other events that help us reach our audience.

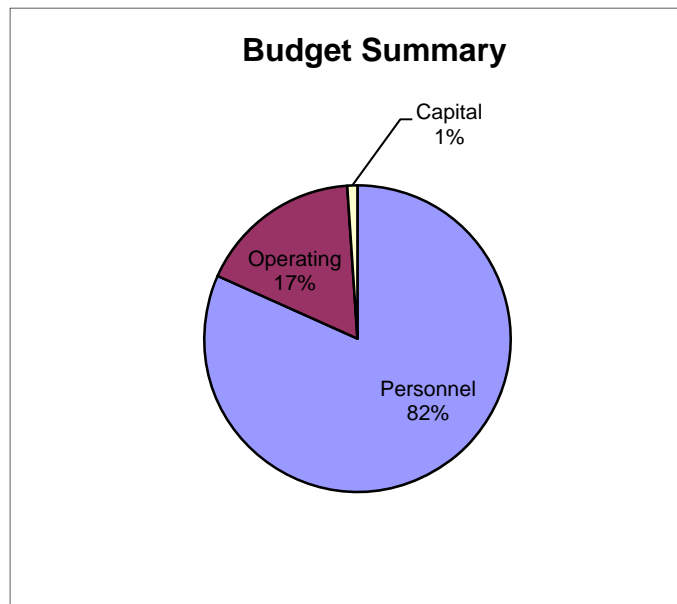


***STAFFING SUMMARY***

<b>Title</b>	<b>FY15/16 Proposed Positions</b>	<b>FY14/15 Authorized Positions</b>
Public Information Manager	1	1
Public Outreach Coordinator	1	1
Administrative Clerk	2	0
<b>Total Positions</b>	<b>4</b>	<b>2</b>

**EXPENDITURE SUMMARY**

<b>215 - PUBLIC OUTREACH</b>	<b>2015/2016 Budget</b>	2014/2015 Budget	2013/2014 Actual
Personnel	<b>402,429</b>	154,044	133,326
Operations & Maintenance	<b>86,300</b>	80,050	68,907
Capital	<b>5,350</b>	500	538
<b>Total Expenditures</b>	<b>\$494,079</b>	\$234,594	\$202,771



This year the Public Outreach Department’s goals are to:

- Enhance the District’s public identity and trust through expanding accessibility to our education information; introducing an expanded social media presence; creating outreach campaigns with clear and consistent messaging; developing stronger ties with cities and local agencies to ensure local governments carry our community message of prevention and protection; providing messaging to all staff to communicate to the public; supporting presentation and interview skills development and delivery so that all District staff are communicating one unified message when dealing with the public, partner agencies, and elected officials.
- Establish stronger relationships with local media by offering newsworthy information, making interviewees available ahead of news deadlines, making sure we are available when they need us not just when we need them. Explore editorial opportunities, as well as live radio and TV interviews during West Nile Virus (WNV) Awareness Week and during the peak WNV season.
- Streamline the District’s outreach materials and channels to maximize impact and save on printing costs through a series of new informational materials requiring less paper, which are more succinct and therefore more likely to be read, driving people to our website for more in-depth information; continuing to update the District website to be more user-



friendly to the general public and enhance transparency by making the current content more visible to the user and develop more interactive elements; and continue development of programs to raise awareness among HOAs and other partners, increasing our audience reach and message frequency through expanded advertising channels in both Spanish and English; and introduce targeted reach through direct mail programs.

- Refine educational outreach with more online tools for student learning and expanded District-based learning opportunities for all age levels.
- Develop and implement measurement tools and tracking to assess how successful outreach campaigns are and what elements are working and not working. This would be done through Google Alerts, web traffic analysis, surveys at fairs and events on how people heard about us; and through tracking where callers to the District heard about us.

**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 01 – General Fund

Program **215 – Public Outreach**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5101	Payroll – Full Time	Public Information Manager (1) and Administrative Clerk (2) Public Outreach Coordinator (1) \$61,164	<b>263,197</b>
5103	Temporary Services		<b>0</b>
5105	Overtime	Public outreach events (Date Fest Volunteer/Sculpture Building)	<b>4,300</b>
5150	State Retirement Expense	District contribution to CalPERS	<b>26,856</b>
5155	Social Security Expense	District contribution is 6.2% of salary	<b>16,318</b>
5165	Medicare Expense	District contribution is 1.45% of salary	<b>3,816</b>
5170	Cafeteria Plan	Based on current election	<b>76,138</b>
5180	Deferred Compensation	Non CSEA represented employees currently receive 3.825% of salary to 457	<b>10,067</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee’s salary	<b>1,736</b>
6060	Reproduction & Printing	Annual Reports (50) Framing for Staff Photo Bookmarks (5,000 of each of 5 bookmarks) Brochures: <ul style="list-style-type: none"> <li>• District (5,000 8-page)</li> <li>• Rats (5,000 4-page)</li> </ul> Activity Books (5,000) Every Door Direct Mail notification post cards (for high trap counts, high WNV activity) 5 neighborhoods; 2 X a year; Approx. \$350 per neighborhood (per mailing)	<b>12,800</b>
6070	Office Supplies	Date Fest Craft Materials Supplies for Mosquito crafts Paper for Plotter Laminating sheets Supplies for CEU training manuals, Labels for promotional items	<b>2,250</b>

6075	Postage	UPS/USPS mailing costs	<b>4,000</b>
6110.01	MVCAC Committee Assignments Travel	<b><u>MVCAC Committee Assignments</u></b> (1) Fall Meeting \$800 per person Spring Meeting \$800 per person Summer Meeting \$400 per person Planning Session \$800 per person	<b>2,800</b>
6110.02	MVCAC Annual Conference Expense	MVCAC Annual Conference \$1,200 per person (1)	<b>1,200</b>
6210	Promotion & Education	<b>Date Festival</b> – Fly swatters, repellent, stickers, pencils, and other promotional items – Target Audience 2,000 + registration, parking \$450 <b>Fiesta Campesina</b> – Fly swatters, repellent, stickers, pencils, and other promotional items – Target Audience 2,000 <b>Mecca and Thermal Fairs</b> – Fly swatters, repellent, stickers, pencils, and other promotional items – Target Audience 600 <b>Environmental and Sustainability Expo</b> - Fly swatters, repellent, stickers, pencils, and other promotional items – Target Audience 600 <b>West Nile Virus Awareness Week</b> – Fly swatters, repellent, stickers, pencils, and other promotional items – Target Audience 1,000 • <b>5K Fight the Bite Run in Palm Desert (\$5,000)</b> <b>Other Event Booths</b> Other items: Science Fair Plaques, Award Submissions, SurveyMonkey, Mosquito Patrol Patch	<b>20,000</b>
6220	Public Outreach Advertising	Television, Radio, Newspaper, Web, and Cinema Ads and USPS Every Door Direct (roughly 7,000 residences for \$700 x2 x2) WNV Awareness Week West Nile virus, mosquito, RIFA PSA and other vector educational and informational messages	<b>40,000</b>
7000	Uniform Expense	District Apparel	<b>250</b>
7600.01	State Required CEU	State Required CEU Training \$400 (webinars) Certification \$100	<b>500</b>
7600.02	Professional Development	AMCA Annual Conference	<b>1,500</b>
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	<b>1,000</b>
8415	Public Outreach Equipment	Wide angle lens EF-S 10-18MM F4.5-5.6 IS STM	<b>350</b>
8415.13.215	Capital	Website expansion	<b>5,000</b>
8415.13.215		Transfer to capital budget	<b>(5,000)</b>

**FUND 01 – GENERAL OPERATING FUND**  
**OPERATING BUDGET – FY2015/2016**  
**PROGRAM 225 – DISTRICT WIDE**

***PROGRAM DESCRIPTION***

District Wide budget provides overview of expenses that are not specific to any specific department or program, but are applicable to the entire organization. It includes expenses for employee recruitment advertising, tuition reimbursement and membership fees directly related to the District as a whole. Attorney fees, utilities and contingency items are estimated in this program as well since those services and related expenses are provided at the District level.

***ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION***

Fund 01 – General Fund  
Program 225 – District Wide

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5150	CalPERS Employer Payment of Unfunded Liability	District share of unfunded liability resulting from the Risk Pool consolidation & assumption changes. Annual prepayment based on 10 year amortization schedule	<b>98,555</b>
5172	Retiree Healthcare	CalPERS Retiree Healthcare pre-funding for future retirees Annual Required Contribution (ARC) \$262,905 the District will fund 100 percent of the ARC for FY2014-15 For current retirees \$18,000	<b>296,577</b>
5250	Tuition Reimbursement	District Education Fund to reimburse employees for tuition and textbook expenses incurred in pursuing degree programs.	<b>6,000</b>
5300	Employee Incentive	Employee Recognition Event and Annual Award Ceremony	<b>10,000</b>
5301	Employee Support	Coffee and supplies Drinking water and related supplies	<b>4,000</b>
5302	Wellness	Employee run Wellness program	<b>5,000</b>
5305	Employee Assistance Program	Wellness Works	<b>2,800</b>
6000	Property & Liability Insurance	VCJPA Liability \$100,466 VCJPA Property \$8,193 VCJPA General Fund \$14,813 VCJPA Group Fidelity Premium \$4,094	<b>127,566</b>
6001	Workers' Compensation Insurance	VCJPA Workers Comp Insurance Premium \$220,670	<b>220,670</b>
6050	Corporate Dues & Memberships	California Special District Association (CSDA) \$5,691 Mosquito and Vector Control Association of California (MVCAC) \$8,000 American Mosquito Control Association (AMCA) \$4,000 Society of Vector Ecologists (SOVE) \$500	<b>18,200</b>
6065	Recruitment/Advertising	Advertising of classified ads for recruitment and public notices of RFP's Pre-employment background screenings	<b>4,000</b>
6075	Postage	UPS/USPS mailing costs	<b>3,000</b>

6085	Bank Service Charges	Includes investment and other banking related charges and fees from Riverside County for processing of expense reimbursement.	<b>200</b>
6090	Local Agency Formation Commission	SB2838 Local Government Reorganization Act of 2000 calls for payment to fund LAFCO.	<b>1,000</b>
6095	Professional Fees	District wide Professional Fees not budgeted in programs Payroll Service Fees \$11,000 CalPERS Administrative Fees \$2,500	<b>14,500</b>
6100.00	Attorney Fees – General	General legal matters	<b>60,000</b>
6100.01	Attorney Fees – Labor Relations	Review of updated Personnel Policies & Procedures Manual	<b>5,000</b>
6100.02	Attorney Fees – Personnel	Personnel legal matters	<b>10,000</b>
6106	HR Risk Management	LCW Employment Relations Consortium	<b>5,000</b>
6200	Meetings Expense	Staff meeting expenses	<b>3,000</b>
6400	Utilities	Indio Water Authority \$6,500 Gas Co. \$4,400 Imperial Irrigation District \$76,000 Valley Sanitary District \$4,100 Burrtec Waste \$4,500	<b>95,500</b>
6500	Benefit Assessment Expense	County fees and engineering costs.	<b>105,000</b>
7100	Physician Fees	Pre-employment physician screenings Physician fees for First Aid Services, annual physical	<b>12,000</b>
7600.01	State Required Fees	Required annual renewal fees for all certified personnel	<b>5,000</b>
7600.02	Professional Development	Professional training for --District-wide events: LCW Riverside County HR	<b>5,000</b>

**FUND 01 – GENERAL OPERATING FUND**  
**OPERATING BUDGET – FY2015/2016**  
**PROGRAM 250 – TRUSTEE SUPPORT PROGRAM**

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***PROGRAM DESCRIPTION***

The Health and Safety Code, Section 2000-2093 empowers the Board of Trustee to be the legislative body of the District. The primary function of the Board of Trustees is the establishment of policies and the definition of guidelines. The Trustees are also responsible for ensuring the financial stability and approval of the yearly budget. Trustee Expense includes in-lieu expenses, travel expenses, and conference/seminar fees for attendance at conferences and training seminars that benefit members of the Board of Trustees.

***ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION***

Fund 01 – General Fund

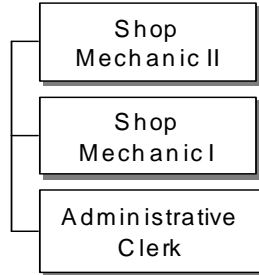
Program **250 – Trustee Support Program**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5155	Social Security Expense	District's contribution 6.2%	<b>818</b>
5165	Medicare Expense	District contribution is 1.45% of salary	<b>191</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 in earnings	<b>818</b>
6110	Trustee Travel	MVCAC, CSDA etc Conference and educational seminar fees, plus related travel expenses. In addition designated Trustee per Resolution 2011-24 to attend MVCAC Annual, Spring, Fall and Summer meetings and AMCA	<b>16,800</b>
6115	In-Lieu	State law permits a maximum of \$100 per month compensation payable to each Trustee for conducting District business, such as attendance at Board and Committee meetings. \$100 for 11 Trustees for 12 months	<b>13,200</b>
6120	Trustee Support	Expenses for meals during official meetings dealing with direct support of Trustee activities.	<b>2,900</b>
7000	Uniform Expense	District Shirt for each Trustee	<b>500</b>

**FUND 01 – GENERAL OPERATING FUND  
 OPERATING BUDGET – FY2015/2016  
 PROGRAM 300 – FLEET MAINTENANCE PROGRAM**

***PROGRAM DESCRIPTION***

Fleet Maintenance is tasked with the maintenance, repair and upgrade of all District vehicles, trailers, off-road vehicles including ATV's, Argos, golf carts, work horse and other special equipment.

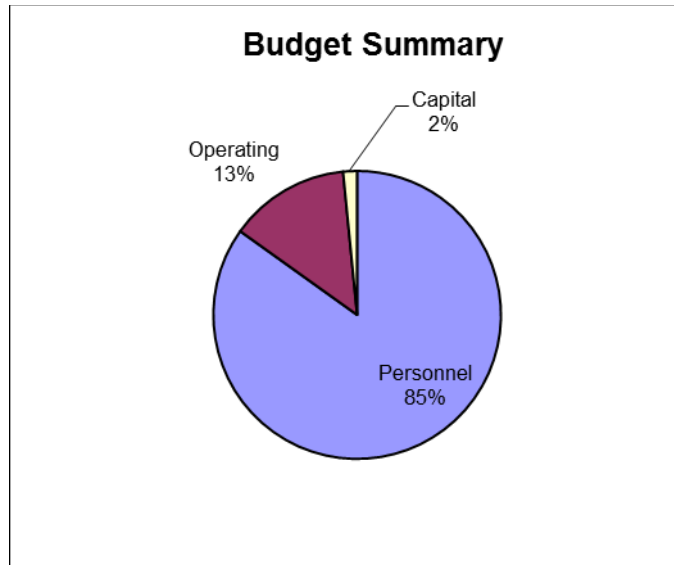


***STAFFING SUMMARY***

<b>Title</b>	<b>FY15/16 Proposed Positions</b>	<b>FY14/15 Authorized Positions</b>
Shop Mechanic II	1	1
Shop Mechanic I	1	1
Administrative Clerk	1	1
<b>Total Positions</b>	<b>3</b>	<b>3</b>

***EXPENDITURE SUMMARY***

<b>300 – FLEET MAINTENANCE</b>	<b>2015/2016 Budget</b>	2014/2015 Budget	2013/2014 Actual
Personnel	<b>297,171</b>	289,593	271,614
Operations & Maintenance	<b>47,470</b>	55,170	53,571
Capital	<b>5,500</b>	2,000	1,303
<b>Total Expenditures</b>	<b>\$350,141</b>	\$346,763	\$326,488



**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 01 – General Fund

Program **300 – Fleet Maintenance Program**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5101	Payroll – Full Time	Shop Mechanic II (1) Shop Mechanic I (1) Administrative Clerk (1)	<b>210,428</b>
5105	Overtime	Required work outside normal hours for emergencies	<b>1,500</b>
5150	State Retirement Expense	District contribution to CalPERS	<b>13,346</b>
5155	Social Security Expense	District contribution is 6.2% of salary	<b>13,047</b>
5165	Medicare Expense	District contribution is 1.45% of salary	<b>3,051</b>
5170	Cafeteria Plan	Based on current election.	<b>52,152</b>
5180	Deferred Compensation	Non CSEA represented employees currently receive 3.825% of salary to 457	<b>2,345</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	<b>1,302</b>
6070	Office Supplies	Printer toners, paper, misc. batteries, inventory bins and general office supplies	<b>620</b>
7000	Uniform Expense	Rentals of department uniforms, towels and mats	<b>2,800</b>
7050	Safety Expense	Nitrile Gloves Welding Helmet Protective Eye Wear Hearing Protection Protective Footwear	<b>1,250</b>

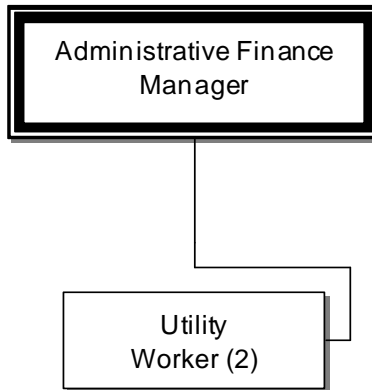
7350	Permits	Recurring fees for permits, smog certificates, AQMD Storage Tank Permits, Annual Vapor fees, Emissions fees, etc.	<b>2,800</b>
7400.00	Vehicle Parts & Supplies	Repairs and Maintenance Supplies: CarQuest, Napa, Tires, Batteries for fleet vehicles	<b>20,000</b>
7400.02	Specialty Vehicle Parts & Supplies	Repairs and Maintenance Supplies: CarQuest, Argo, Napa, Tires, Batteries for District specialty off-road vehicles	<b>5,000</b>
7420	Offsite Vehicle Maintenance & Repair	Windshield Replacement Services Washing Services Towing Services Alignment Services Part Assembly Key Duplication Hazardous Chemical Removal Services Body Repair Services Vehicle Graphics & Lettering	<b>6,600</b>
7450	Equipment and Application Parts & Supplies	Fasteners, electrical supplies, parts for all equipment not considered a registered vehicle, welding equipment supplies and repairs, repairs and parts for major equipment (hoists, air compressor, power reels, tire mounting equipment)	<b>3,000</b>
7500	Small Tools Furniture & Equipment (Non-Capital)	Replacement of small tools	<b>1,000</b>
7600.01	State Required CEU	State Required CEU Training \$400 per person Certification exam application fees	<b>800</b>
7600.02	Professional Development	Napa, General trainings, ASE certification A1-A8, and related travel expenses ( 2)	<b>2,400</b>
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	<b>1,200</b>
8415	Non-Capitalized Equipment	Robinair Freon Recovery/Recycle/Recharging Station	<b>5,500</b>



**FUND 01 – GENERAL OPERATING FUND**  
**OPERATING BUDGET – FY2015/2016**  
**PROGRAM 305 – BUILDINGS & GROUNDS MAINTENANCE**

***PROGRAM DESCRIPTION***

The Buildings and Grounds Maintenance is tasked with the maintenance, repair and upgrade of all District facilities, property and special equipment that maintains the District facility and grounds in excellent condition. Additionally, the department oversees the service contracts for Heating, Ventilating, and Air Conditioning maintenance, Landscape maintenance, Janitorial service, and Security.

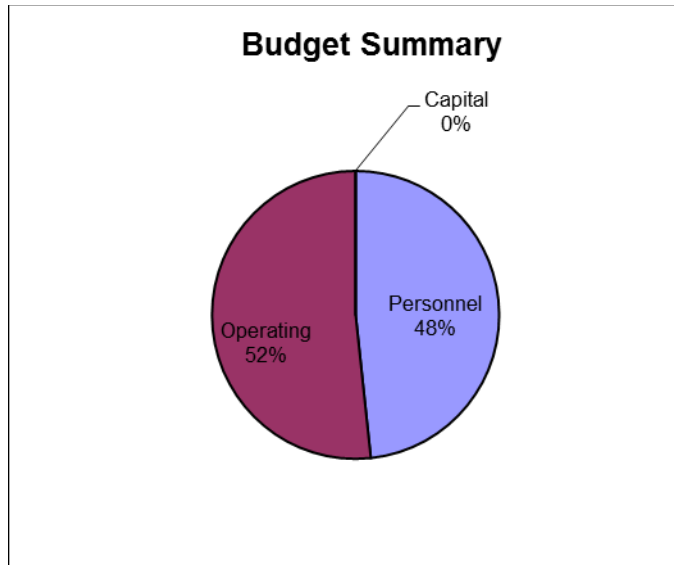


***STAFFING SUMMARY***

<b>Title</b>	<b>FY15/16 Proposed Positions</b>	<b>FY14/15 Authorized Positions</b>
Utility Worker	2	1
<b>Total Positions</b>	<b>2</b>	<b>1</b>

***EXPENDITURE SUMMARY***

<b>305 BUILDINGS &amp; GROUNDS MAINTENANCE</b>	<b>2015/2016 Budget</b>	2014/2015 Budget	2013/2014 Actual
Personnel	<b>138,823</b>	70,624	99,693
Operations & Maintenance	<b>148,500</b>	130,000	151,648
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$287,323</b>	\$200,624	\$251,341



**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 01 – General Fund

Program **305 – Buildings & Grounds Maintenance**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5101	Payroll - Full Time	Utility Worker (1)	<b>93,483</b>
5105	Overtime	Required work outside normal hours for floor cleaning	<b>1,000</b>
5150	State Retirement Expense	District contribution to CalPERS	<b>5,510</b>
5155	Social Security Expense	District contribution is 6.2% of salary	<b>5,796</b>
5165	Medicare Expense	District contribution is 1.45% of salary	<b>1,355</b>
5170	Cafeteria Plan	Based on current election	<b>30,811</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employees salary	<b>868</b>
7000	Uniform Expense	Rentals of department uniforms, towels and mats	<b>2,000</b>
7050	Safety Expense	Safety Equipment & Supplies First aid materials, safety clothing, protective footwear, etc.	<b>1,300</b>
7200	Maintenance Supplies	Cleaning supplies, paper towels, toilet paper, floor products, disinfectants, hand soap, latex gloves, trash bags, etc.	<b>3,500</b>
7300.01	Repair & Maintenance	Bio Building, Laboratory and Tank Room Includes replacement lighting for tank room	<b>10,000</b>
7300.02	Repair & Maintenance	Administration Building	<b>5,000</b>
7300.03	Repair & Maintenance	Operations Building	<b>5,000</b>
7300.04	Repair & Maintenance	Shop and Grounds: Includes window and solar panel cleaning and quarterly parking area sweep	<b>20,000</b>

7300.05	Repair & Maintenance	<b>Special Projects:</b> Drainage behind storage area \$5,000 External Doors Storage etc. – Paint, install new locks (In-House) \$1,000 Tank Room Maintenance (In-House) \$1,000 Multipurpose Room plumbing – Install hot water to Administration building \$4,500 Replace faucets, toilets, shower heads with Waterwise products	<b>10,000</b>																																
7350	Permits, Licenses & Fees	<table border="1"> <thead> <tr> <th>Agency</th> <th>Details</th> <th>Amount</th> <th>Due</th> </tr> </thead> <tbody> <tr> <td>City of Indio</td> <td>Private Fire Hydrant Permit</td> <td>\$116</td> <td>3/9/15</td> </tr> <tr> <td>City of Indio Fire Dept.</td> <td>Place of Assembly Permit</td> <td>\$141</td> <td>3/1/15</td> </tr> <tr> <td>City of Indio</td> <td>Alarm Permit</td> <td>\$15</td> <td>12/1/14</td> </tr> <tr> <td>Desert Fire Extinguisher</td> <td>Automatic Fire System Service-Flammable Storage 1</td> <td>\$175</td> <td>10/15/14</td> </tr> <tr> <td>Desert Fire Extinguisher</td> <td>Automatic Fire System Service-Flammable Storage 2</td> <td>\$175</td> <td>10/15/14</td> </tr> <tr> <td>Shasta Fire Protection</td> <td>Fire Extinguishers Testing/Certification</td> <td>\$600</td> <td>6/1/15</td> </tr> <tr> <td>Shasta Fire Protection</td> <td>Fire Suppression Testing/Certification</td> <td>\$600</td> <td>4/1/15</td> </tr> </tbody> </table>	Agency	Details	Amount	Due	City of Indio	Private Fire Hydrant Permit	\$116	3/9/15	City of Indio Fire Dept.	Place of Assembly Permit	\$141	3/1/15	City of Indio	Alarm Permit	\$15	12/1/14	Desert Fire Extinguisher	Automatic Fire System Service-Flammable Storage 1	\$175	10/15/14	Desert Fire Extinguisher	Automatic Fire System Service-Flammable Storage 2	\$175	10/15/14	Shasta Fire Protection	Fire Extinguishers Testing/Certification	\$600	6/1/15	Shasta Fire Protection	Fire Suppression Testing/Certification	\$600	4/1/15	<b>2,000</b>
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Shasta Fire Protection	Fire Suppression Testing/Certification	\$600	4/1/15																																
7500	Small Tools	Replacement of tools	<b>500</b>																																
7600.01	State Required CEU	State Required CEU Training \$400 per person Certification exam application fees	<b>500</b>																																
7600.02	Professional Development	Electrical Troubleshooting & Preventative Maintenance Workshop Part II (Southern Ca, 2014) \$990 Lodging and travel expenses \$500	<b>1,500</b>																																
7650	Equipment Rentals	Rental of power tools, heavy equipment and vehicles	<b>1,000</b>																																
7675	Contract Services	Janitorial Services \$38,000 Security Alarm Services \$3,400 Landscape Maintenance \$18,500 HVAC GTD Lifetime Service \$15,000 Security Services \$10,500	<b>85,400</b>																																
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	<b>1,000</b>																																

**Capital Projects:**

- IF13- Locker Room Expansion
- IF33 - Server Room Relocation
- IF34 - Installation of Solar Panels on Shop and Storage Building
- IF35 - Paint Stucco
- IF36 – Maintenance and Repair of Tank Room Ceiling

**FUND 01 – GENERAL OPERATING FUND**  
**OPERATING BUDGET – FY2015/2016**  
**PROGRAM 400 – SURVEILLANCE AND QUALITY CONTROL PROGRAM**

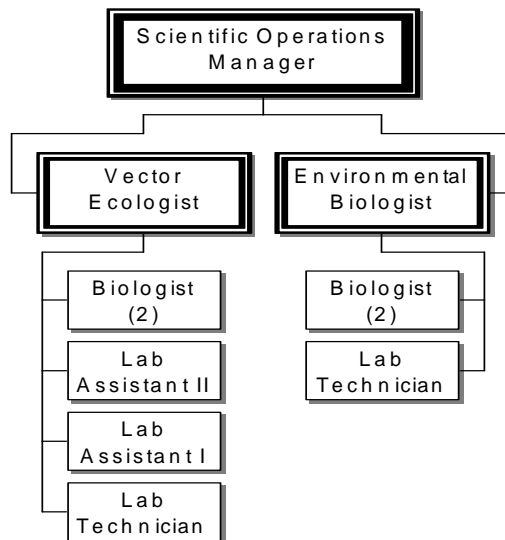
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***PROGRAM DESCRIPTION***

The District’s Surveillance and Quality Control Program is charged with conducting vector surveillance and disease detection; quality control and efficacy of products; implementing the biological control program; partnering with community organizations for physical control; and ensuring compliance with environmental regulations.

Determining where vectors are and whether residents are at risk of contracting an arboviral disease are important components of the District’s Integrated Vector Management (IVM) Program. The staff monitors and analyzes data including immature and adult mosquito abundance; virus activity in mosquitoes, sentinel chickens, and wild birds; and climate variables such as temperature, humidity, and Salton Sea water level. This analysis, our virus transmission risk model, allows Operations to focus control efforts where they will have the most impact.

The Surveillance and Quality Control Program conducts quality control assays, product efficacy assays, and resistance assays to ensure that control products and biological control organisms work as they should. Assays are also conducted to assist the Control Operations Department in using the most effective dose and method of application in the field. This department is responsible for production of the biological control organisms used in the IVM program and for working with community organizations to develop and evaluate physical control of vectors. Staff also oversee and report on environmental and regulatory issues related to vector control.

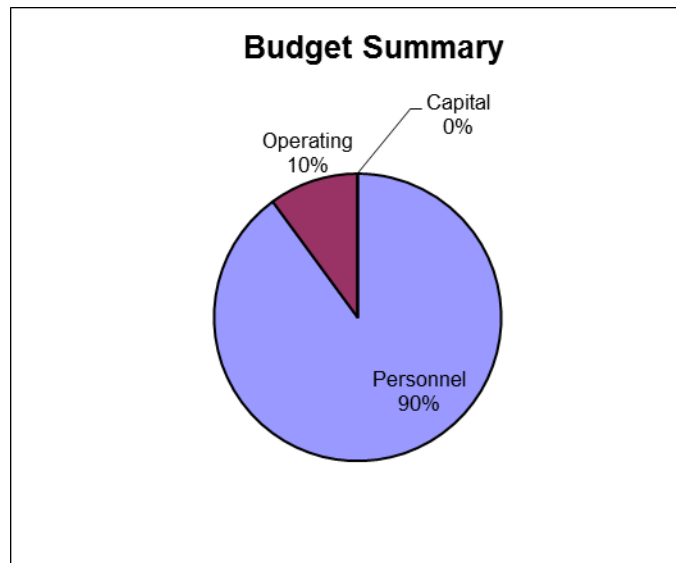


*STAFFING SUMMARY*

Title	FY15/16 Proposed Positions	FY14/15 Authorized Positions
Scientific Operations Manager	1	1
Vector Ecologist	1	1
Environmental Biologist	1	1
Biologist	4	4
Laboratory Assistant II	1	1
Laboratory Assistant I	1	1
Laboratory Technician	2	2
<b>Total Positions</b>	<b>11</b>	<b>11</b>

*EXPENDITURE SUMMARY*

<b>400 – SURVEILLANCE AND QUALITY CONTROL</b>	<b>2015/2016 Budget</b>	2014/2015 Budget	2013/2014 Actual
Personnel	<b>1,221,711</b>	1,198,400	1,101,570
Operations & Maintenance	<b>136,920</b>	163,846	149,724
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$1,364,631</b>	\$1,362,246	\$1,251,294



**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 01 – General Fund

Program **400 – Surveillance and Quality Control Program**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5101	Payroll – Full Time	Scientific Operations Manager (1) Environmental Biologist (1) Vector Ecologist (1) Biologist (4) Laboratory Assistant II (1) Laboratory Assistant I (1) Laboratory Technician (2)	<b>877,141</b>
5105	Overtime	Holiday Tank and Colony Care – 36 hours ULV Calibration - 8 hours ULV Evaluations – 5 Evaluations -160 hours <ul style="list-style-type: none"> <li>• CSEA -24 hours/evaluation</li> <li>• Teamster – 8 hours / evaluation</li> </ul> Emergency/Epidemic/ Response and Special Projects <ul style="list-style-type: none"> <li>• CSEA – 20 hours</li> <li>• Teamster- 20 hours</li> </ul> Total Hours – 244 hours	<b>12,000</b>
5150	State Retirement Expense	District contribution to CalPERS	<b>80,430</b>
5155	Social Security Expense	District contribution is 6.2% of salary	<b>54,383</b>
5165	Medicare Expense	District contribution is 1.45%	<b>12,719</b>
5170	Cafeteria Plan	Based on current elections	<b>161,564</b>
5180	Deferred Compensation	Non CSEA represented employees currently receive 3.825% of salary to 457	<b>25,135</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	<b>4,340</b>
6050	Dues & Memberships	Trop Med @ \$240 ESA @ \$ 160	<b>400</b>
6070	Office Supplies	Printing and General office supplies	<b>1,000</b>
6075	Postage	UPS PCR Confirmation Shipping 5 times / season \$100/shipment = \$500 Apr – Nov Chicken Sera shipping – \$120 Misc. Shipping \$500	<b>1,120</b>
6110.01	MVCAC Committee Assignment Travel	MVCAC Committee Travel: Fall Meeting \$600 per person (3) San Diego Spring Meeting \$800 per person (3) - North Planning Session \$800 per person (1) Burlingame Lobby Day \$600 (1) - Sacramento	<b>5,600</b>
6110.02	MVCAC Annual Conference Expense	MVCAC annual Conference \$1,200 per person (4)	<b>4,800</b>
7000	Uniform Expense	District Apparel Professional Shirts \$120 /person (7 staff) = \$840 G&K Rental Uniforms – 8 staff @ \$40.00/wk – Year =	<b>3,000</b>

		\$1920.00	
		Towel Purchase Cleaning Service - \$240/year	
7050	Safety Expense	Personal protection equipment Laboratory & Field safety equipment	<b>5000</b>
7310	Maintenance & Calibration	PCR Maintenance Contract - \$6123 Extractor maintenance contract - \$6201 RIFA lab Humidifiers \$500 x 3 times = \$1500 BSL Cert - \$3000 Hood Certification – \$1000 Pipette Calibration – \$1000	<b>19,900</b>
7350	Permits	Department and equipment permits RivCo DEH - small quantity medical waste generator \$46.00 RivCo DEH - Level II Waste permit \$916.00 AQMD - annual emergency electric generator permit fee \$350 AQMD - generator emissions flat fee \$125 NPDES - \$ 255	<b>1,700</b>
7450	Equipment Parts & Supplies	Small equipment for tank systems and laboratory, routine replacement, wear and tear	<b>7,000</b>
7550	Operating Supplies – Field	Routine supplies and maintenance, mosquito rearing supplies, sentinel chicken supplies and coop maintenance supplies	<b>16,000</b>
7575	Surveillance	Mosquito and sentinel chicken testing	-
7575.02		External Mosquito PCR – 5 Confirmation Samples @ \$20.00/sample ( 25 pools / confirmation)	<b>2,500</b>
7575.03		External Chicken Sera ELISA	<b>4,000</b>
7575.04		Internal Mosquito PCR @ \$5.00 / sample testing 3000 pools	<b>15,000</b>
7575.05		Internal Chicken Sera ELISA/Vectest	<b>6,000</b>
7575.06		Sentinel Chickens	<b>800</b>
7575.07		Surveillance Traps & Parts	<b>3,000</b>
7600.01	State Required CEU	State Required CEU Training \$400 per person Certification exam application fees	<b>3,600</b>
7600.02	Professional Development	AMCA \$1,500 per person (3) SOVE \$1,500 San Antonio, TX (2) IFA \$1,500 per person (2) Pump Repair Maintenance Training (1) \$1000	<b>11,500</b>
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	<b>25,000</b>

Capital Improvement – Estimate/ Plan for Tank room mitigation - \$15,000.00

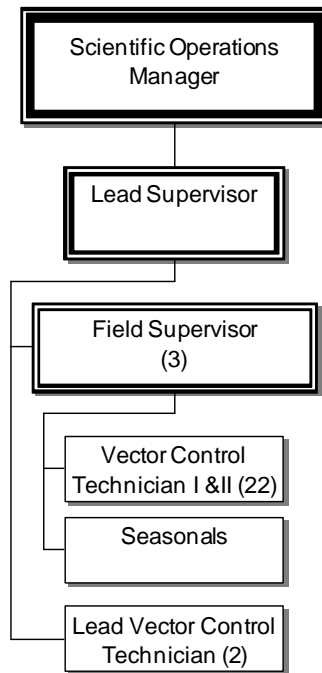
**FUND 01 – GENERAL OPERATING FUND**  
**OPERATING BUDGET – FY2015/2016**  
**PROGRAM 500 – CONTROL OPERATIONS**

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***PROGRAM DESCRIPTION***

Control Operations Program is responsible for environmentally friendly and effective suppression of pathogen-carrying vectors/mosquitoes for the purpose to reduce the transmission risks to humans and other animals of diseases caused by West Nile, Saint Louis and western equine virus. The District covers a 2,400 square mile area where a dozen resort and residential communities provide ample vector/nuisance species habitat ranging from the Salton Sea marshes to agricultural habitats, neglected pools and different urban locations. State Certified Vector Control Technicians take care of site inspections, surveillance, preventive chemical applications, and, when appropriate, use biocontrol measures such as use of mosquito-eating fish and other integrated vector management control methods. They also execute a call - requested inspections for controlling red imported fire ants, eye gnats and flies, and provide site inspections for rodent proofing residential and public properties and other nuisance and vector species.

The Red Imported Fire Ants (RIFA) program is focused on suppressing the population of RIFA and maintaining the level of infestation to minimum. Currently the program is addressing large green areas/golf courses as well as the residential call reporting RIFA infestation.



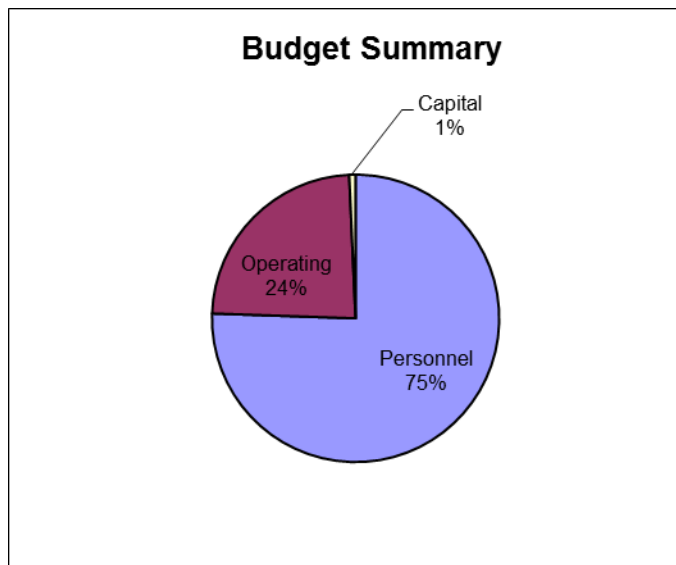


**STAFFING SUMMARY**

<b>Title</b>	<b>FY15/16 Proposed Positions</b>	<b>FY14/15 Authorized Positions</b>
Lead Field Supervisor	1	1
Field Supervisor	3	3
Lead Vector Control Technician	2	2
VCT II	6	6
VCT I	16	16
Administrative Clerk	0	2
<b>Total Positions</b>	<b>28</b>	<b>30</b>

**EXPENDITURE SUMMARY**

<b>500 – CONTROL OPERATIONS</b>	<b>2014/2015 Budget</b>	2014/2015 Budget	2013/2014 Actual
Personnel	<b>2,529,803</b>	2,637,711	2,340,397
Operations & Maintenance	<b>797,450</b>	803,300	675,212
Capital	<b>23,900</b>	1,500	18,680
<b>Total Expenditures</b>	<b>\$3,351,153</b>	<b>\$3,442,511</b>	<b>\$3,034,289</b>



**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 01 – General Fund

Program **500 – Control Operations Program**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
5101	Payroll – Full Time	Lead Field Supervisor (1) Field Supervisor (3) Lead Vector Control Technician (2) Vector Control Technician II (6) Vector Control Technician I (16) Administrative Clerk (2)	<b>1,778,047</b>
5102	Payroll – Seasonal	Seasonal (6) 890 hours per seasonal \$12 per hour	<b>9,100</b>
5105	Overtime	Budgeted in contingency reserve	<b>10,000</b>
5150	State Retirement Expense	District contribution to CalPERS	<b>115,483</b>
5155	Social Security Expense	District contribution is 6.2% of salary	<b>114,212</b>
5165	Medicare Expense	District contribution is 1.45% of salary	<b>26,711</b>
5170	Cafeteria Plan	Based on current election	<b>447,895</b>
5180	Deferred Compensation	Non CSEA represented employees currently receive 3.825% of salary to 457	<b>14,034</b>
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employees salary	<b>14,322</b>
6070	Office Supplies	General office supplies Printing supplies	<b>2,500</b>
6075	Postage	UPS/USPS mailing costs	<b>500</b>
6110.02	MVCAC Annual Conference Expense	MVCAC Annual Conference \$1,200 per person Lead Supervisor Field Supervisor x2 Lead Technician	<b>4,800</b>
7000	Uniform Expense	Rental of department uniforms, towels, mats and lockers Uniforms for 26 staff @ 98.32 /week = \$4,800 Mats - \$2,000/yr Envir/Energy Surcharge =\$580/yr 100 bath towels = \$672/yr 125 bar towels=\$420/yr Auto replace towel fee -\$620/yr Supervisor Shirts \$120/Sup (4) = \$480 /yr	<b>9,600</b>
7050	Safety Expense	Personal Protection Equipment: Gloves, boots, safety glasses, Deet, Dog Shield etc.	<b>12,000</b>
7450	Equipment Parts & Supplies	Technician Sprayers( Murayama, B&G, Solo), Herd spreaders, parts and supplies.	<b>6,500</b>
7600.01	State Required CEU	Certification exam application fees \$100 CEU Training Seminar @ \$240 / person ( 28) CEU Training Per Diem Ontario @ \$9 Breakfast/day (28)	<b>7,100</b>
7600.02	Professional Development	In House Training CDs/DVDs, Equipment Certification Training AMCA – Lead Supervisor @ \$1,500	<b>4,750</b>

		IFA – Lead Supervisor & Field Supervisor @ \$1,500 OSHA Training - \$250 for Safety Officer	
7675	Contract Services	DBM Marlin Leasing	<b>6,000</b>
7700	Motor Fuel & Oils	Fuel and oils for department vehicles/equipment	<b>55,000</b>
7750	Operating Supplies	Routine operating and maintenance supplies to aide control efforts	<b>7,500</b>
7800	Control	Total control budget	
7800.02	Chemical Control	Larvaciding/Adulticiding Products, Rodent Inspection Products, RIFA, Fly, Eye Gnat Control Products	<b>570,000</b>
7800.03	Physical Control	Source reduction – Artesian Well Rebate ; Xeripave; Vegetation Management (suburban /rural) , Fly Control	<b>30,000</b>
7850	Aerial Applications with Contingency	Larvaciding and Adulticiding of Salton Sea Marsh Habitats and/or Duck Clubs. Aerial Adulticiding in response to WNV outbreak. <b>Adulticiding:</b> 24 hours Reserve Item <b>Larvaciding:</b> 34 hours Aerial hours - Salton Sea Aviation (\$1,400.00/hr)	<b>81,200</b>
8415	Operations Equipment	Monitor LT GPS System– Convert 3 barrier application units – \$4,700 Monitor 4S GPS System - convert 2 District ULV sprayers - \$8,136 Micronair AU 6539 Atomisers for Aerial Adulticide - \$5000  Night Vision Goggles for Aerial ULV applications - \$6,000	<b>23,900</b>

**FY2015/2016 SEASONAL HIRING SCHEDULE**

<b>PROGRAM</b>	<b>PERIOD</b>	<b>NUMBER</b>
C.C. Eye Gnat / Agri. Disposable Fly Traps	7/15 – 9/1/2015	1
C.C. Eye Gnat / Agri. Disposable Fly Traps	4/1 – 6/30/2016	1

**FUND 01 – GENERAL OPERATING FUND  
OPERATING BUDGET – FY2015/2016  
PROGRAM 600 – RESEARCH PROGRAM**

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***PROGRAM DESCRIPTION***

**BACKGROUND:**

The District has had a long beneficial relationship with the vector control researchers from universities and other state/federal organizations. The purpose of research funded by the District is to develop and evaluate applied vector and vector-borne disease surveillance and/or integrated vector management (IVM) strategies. These projects ultimately improve the District's operations and surveillance programs and make the best use of the District's financial resources. Funded research leaves a legacy of knowledge in the form of publications and presentations that can be used by mosquito control districts in California, nationally, and around the world.

**COLLABORATIVE RESEARCH PROJECTS**

**The goal of the collaborative research projects will be to develop and evaluate applied vector and vector-borne disease surveillance and/or integrated vector management (IVM) strategies. Funded projects should improve CVMVCD's operations and surveillance programs and make best use of the District's financial resources.**

Listed below are CVMVCD's research interests for FY2015/2016:

**CVMVCD Research Interests**

These are the general interests of CVMVCD. Projects should address at least one of the following:

1. Arbovirus transmission cycles and environmental factors experienced in the Coachella Valley that may enhance the amplification of arboviruses within these cycles.
2. Implementation of newly emerging physical and chemical control methods for mosquito control in the Coachella Valley.
3. Implementation of newly emerging mosquito surveillance methods in the Coachella Valley.
4. Development and application of novel control strategies for the red imported fire ant, *Solenopsis invicta*, in Coachella Valley urban habitats.
5. Development and application of novel surveillance and control strategies for synanthropic flies (e.g., eye gnats, house flies, filth flies) in rural and urban habitats in the Coachella Valley.

***Specific Interests:***

CVMVCD is highly interested in projects that address specific control issues in the Coachella Valley. Examples of these are, but are not limited to:

1. Providing control of larval mosquitoes in the freshwater, soft-sediment cracks near the Salton Sea.
2. Providing control of larval mosquitoes at large vegetated sites where it is difficult for personnel and product to penetrate.
3. Developing strategies to control adult mosquitoes in urban areas of the Coachella Valley, including underground habitats, during times of peak arbovirus transmission (May-October).
4. Improving efficacy of control of red imported fire ants in residential and golf course habitats where the landscape is watered multiple times a day and owners are reluctant to reducing watering.
5. Providing control of synanthropic flies (e.g., eye gnats, house flies, filth flies) in areas where residential neighborhoods are adjacent to agricultural areas.

**RFP will be issued in the summer of 2015**

**IN-HOUSE RESEARCH “STORMWATER BEST MANAGEMENT PRACTICES THAT DECREASE MOSQUITO BREEDING”**

**SUMMARY** - Stormwater systems in the southern United States are known to be important breeding sites for *Culex quinquefasciatus* mosquitoes. The systems, including catch basins and drywells, are designed to allow water from storms to draw down within 96 hours, allowing for mitigation of pollution in urban runoff as required by the Clean Water Act. In addition to receiving water during storms, many of these sites also receive water from over-irrigated landscaping and improperly orientated sprinklers. It is this constant influx of water that leads to a larger than natural population of mosquitoes in the urban environment. This project will examine some alternative stormwater devices and modifications to existing systems to determine if a better alternative is available from a vector control standpoint. Based on cost estimates from Jim Shaffer of Washoe County, NV, where research has been done for 10 years, modification of existing catch basins will cost between \$300 and \$700 per site. Additional modifications can be made to vegetated swales using vegetated recapture designs.

**POTENTIAL BENEFITS** – Improved water capture with decreased ability for adult mosquitoes to access standing water. Decreased number of treatments required by vector control technicians and less maintenance required by city and water district workers to keep water systems functioning properly.

**ALLOCATION TO THE MOSQUITO AND VECTOR CONTROL ASSOCIATION OF CALIFORNIA (MVCAC) MOSQUITO RESEARCH FOUNDATION (MRF)**

**SUMMARY** – The Mosquito Research Foundation is devoted to funding needed research to enhance the understanding of the ecology of mosquitoes and the epidemiology of the diseases that they transmit. In 2012 the MRF spent about \$225,000 funding 7 research projects that focused on understanding mosquito ecology and control in California. These projects were recommended for funding from a pool of 14 proposals by the MVCAC Vector Control Research Committee which currently has 2 members of our District sitting on the committee.

**POTENTIAL BENEFITS** – Helping support the MRF allows more projects impacting mosquito control in California to be funded than what the District alone can fund.

***ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION***

Fund 01 – General Fund

Program **600 – Research**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
8510.00	Research Projects	Funds available for research	<b>150,000</b>

**Coachella Valley Mosquito and Vector Control District  
FY 2015-2016  
Facility Capital Improvement Budget**

	<u>Amended Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2013-2014</u>	<u>Y-T-D 3/31/2015</u>	<u>Forecast 6/30/2015</u>
Beginning Fund Balance	-	-	-	-	-
<b>REVENUE</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>					
6095 Professional Fees	<b>10,000</b>	10,000	121,104	9,158	12,758
8415 Equipment Capital Outlay		-			
8463 Interior Upgrade	<b>80,000</b>	45,000			
8487 Facility Improvements	<b>100,000</b>	80,100	2,193,517	91,472	151,472
9000 Contingency			93,496		
<b>TOTAL EXPENSES</b>	<b>190,000</b>	135,100	2,408,117	<b>100,630</b>	<b>164,230</b>
<b>Total Revenue Less Expense</b>	<b><u>(190,000)</u></b>	<b><u>(135,100)</u></b>	<b><u>(2,408,117)</u></b>	<b><u>(100,630)</u></b>	<b><u>(164,230)</u></b>
Ending Fund Balance	-	-	-	-	-

**FUND 11 – DISTRICT FACILITY CAPITAL IMPROVEMENT FUND  
 CAPITAL BUDGET FY2015/2016  
 PROGRAM 800 – FACILITY CAPITAL IMPROVEMENT BUDGET**

***PROGRAM DESCRIPTION***

This program details capital expenditures for ongoing improvements at the District’s Indio Facility.

**Project IF13 – Locker Room Expansion**

**Project IF14 – Board Room Microphone Replacement**

**Project IF33 – Server Room Relocation**

**Project IF35 – Exterior Painting**

**Project IF36 – Maintenance and Repair of Tank Room Ceiling**

***EXPENDITURE SUMMARY***

<b>800 – FACILITY CAPITAL IMPROVEMENT BUDGET</b>	<b>PROPOSED FY2015/2016 Capital Budget</b>	FY2014/2015 Capital Budget	2013/2014 Capital Actual
Capital Expenditures	<b>190,000</b>	135,100	2,408,117
<b>Total Expenditures</b>	<b>\$ 190,000</b>	\$ 135,100	\$ 2,408,117

***ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION***

Fund 11 – District Facility Capital Improvement Fund  
 Program **800 – DISTRICT FACILITY CAPITAL IMPROVEMENT**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
6095	Professional Fees	Design, permits	<b>10,000</b>
8463	Interior Equipment Upgrade	IF14 - Board Microphone System	<b>80,000</b>
8487	Building Improvements	IF13 – Locker room expansion IF33 – Server Room Relocation IF35 – Exterior Painting Stucco Admin & Ops Building IF 36 – Maintenance & Repair of Tank Room Ceiling	<b>100,000</b>



**Program:** Facilities  
**Project Title:** Locker Room  
**Project Number:** IF13  
**Project Manager:** David I'Anson

<b>Issue / Need:</b>	
<p>There is lot of congestion in Locker rooms at starting and finishing times. Upwards of 20 technicians can be changing in the men's locker room. There is room to expand into the storage area adjacent to the locker room.</p>	
<b>Solution:</b>	
<p>This phase (FY2014-15) of the capital project is the feasibility.</p>	

**Project Cost Summary**

Expense Category	2014-15	2015-16	2016-17	2017-18	2018-19	Total CIP
Design	5,000					
Construction		40,000				

**Prior – Year Expenditures:** -  
**Total Project Cost:** \$45,000

**Program:** Information Systems  
**Project Title:** Boardroom Microphone System Replacement  
**Project Number:** IF14  
**Project Manager:** Edward Prendez

<b>Issue / Need:</b>	
<p>The microphone system is over 10 years old the current system is obsolete and is starting to fail. Replacement parts have to be bought used</p>	
<b>Solution:</b>	
<p>Acquisition of a system that integrates with the District's IT infrastructure</p>	

**Project Cost Summary**

Expense Category	2015-16	2016-17	2017-18	2018-19	2019-20	Total CIP
Equipment	80,000					

<b>Prior – Year Expenditures:</b>	-
<b>Total Project Cost:</b>	<b>\$80,000</b>

**Program:** Information Systems  
**Project Title:** Server Room Re-location to Ops Building  
**Project Number:** IF33  
**Project Manager:** Edward Prendez

<b>Issue / Need:</b>	
<p>The IT server room is currently located in the Admin building, this room is small. It was the original IT closet, now that the District has expanded the IT infrastructure the room is too small. Now that the lab has relocated, there is room in the old insectary chambers to relocate the servers. The old insectary chambers have a designated AC unit which is ideal for the server room.</p>	
<b>Solution:</b>	
<p>Move server into old insectary</p>	

**Project Cost Summary**

<b>Expense Category</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Total CIP</b>
Design	5,000					
Construction		30,000				
<b>Prior – Year Expenditures:</b>						-
<b>Total Project Cost:</b>						<b>\$35,000</b>

**Program:** Facilities  
**Project Title:** Maintenance & Repair of District Buildings Stucco (Facilities)  
**Project Number:** IF35  
**Project Manager:** David I'Anson

<b>Issue / Need:</b>	
<p>The District building is now over 10 year old, the stucco is starting to look weathered. This preventative maintenance project is to hire a firm to paint the stucco.</p>	
<b>Solution:</b>	
<p>Hire a firm to paint the stucco on District Admin &amp; Ops buildings</p>	

**Project Cost Summary**

Expense Category	2015-16	2016-17	2017-18	2018-19	2019-20	Total CIP
	15,000					15,000
						<b>Prior – Year Expenditures: -</b>
						<b>Total Project Cost: -</b>

**Funding Source Summary**

Source	2015-16	2016-17	2017-18	2018-19	2019-20	Total Source
General Fund	15,000					15,000
Equipment Fund						
Subtotal						

**Program:** Facilities  
**Project Title:** Maintenance & Repair of Tank Room Ceiling (Facilities)  
**Project Number:** IF36  
**Project Manager:** David I'Anson

<b>Issue / Need:</b>	
Ceiling in Tank Room is decaying, this project will remove the suspended ceiling and replace with insulation on the inside of the roof	
<b>Solution:</b>	

**Project Cost Summary**

Expense Category	2015-16	2016-17	2017-18	2018-19	2019-20	Total CIP
	15,000					15,000

Prior – Year Expenditures:	-
Total Project Cost:	-

**Funding Source Summary**

Source	2015-16	2016-17	2017-18	2018-19	2019-20	Total Source
General Fund	15,000					15,000
Equipment Fund						
Subtotal						

**Coachella Valley Mosquito and Vector Control District  
FY 2015-2016  
Thermal Facility Remediation Fund**

	<u>Proposed Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2013-2014</u>	<u>YTD 3/31/2015</u>	<u>Forecast 6/30/2015</u>
Beginning Fund Balance	364,663	302,500	242,864	304,163	304,163
<b>REVENUE</b>					
Income from Lease	15,750	15,750	15,709	11,876	15,750
Interest	-	-	841		
Transfers From Operating Budget					
Transfer From General Operating Fund	44,750	44,750	44,750		44,750
<b>TOTAL REVENUE</b>	<b>60,500</b>	60,500	61,300	11,876	60,500
<b>EXPENSES</b>					
Thermal Facility Improvement					-
<b>TOTAL EXPENSES</b>	-	-	-	-	-
<b>Total Revenue Less Expense</b>	<b>60,500</b>	60,500	61,300	11,876	60,500
Ending Fund Balance	425,163	363,000	304,163	316,039	364,663

**FUND 12 – THERMAL REMEDIATION FUND BUDGET FY2015/2016**  
**PROGRAM 900 – DISTRICT THERMAL FACILITY REMEDIATION FUND**

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***PROGRAM DESCRIPTION***

This program details capital expenditures for ongoing improvements at the District’s Thermal Facility. In FY2008-09, substantial funds were used to finance a remediation action plan that included capping the soil with asphalt. One of the recommendations from the engineering firm hired to design the remedial action plan was to repair or repave the whole area every 10 years. Estimated cost based on today’s valuation is \$450,000; increase by CPI of 3 % the estimated liability is \$605,000. Revenue to fund this includes a transfer from the General Fund of \$44,750 and Rental Income from the lease with the current occupiers, both annually increased by CPI.

***BUDGET SUMMARY***

<b>FY2015/2016</b>	
Beginning Fund Balance – Thermal Reserve	364,663
Revenues	
Rental Income	15,750
Transfer from General Fund	44,750
Expenditures	-
Ending Fund Balance	<u><u>\$425,163</u></u>

**Element Objective and Strategy:** The objective of the Thermal Facility Capital Improvement Plan is enhancing the quality of life for the community through fiscally responsible funding of the remediation and maintenance program. Our strategy is to fund the continual lifetime remediation maintenance obligation over a continual ten year period.

**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 12 – Thermal Remediation Fund

Program **900 – DISTRICT THERMAL FACILITY REMEDIATION FUND**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
4900	Transfer from Gen Fund	Transfer from General Operating Fund	<b>44,750</b>
4530	Miscellaneous Receipts	Lease agreement with Coachella Unified School District	<b>15,750</b>

Year 6

Prior Year Accrued Liability	363,000
Annual required funding	<u>60,500</u>
Total accrued remediation liability (expense)	423,500
FY2013-14 Contributions	
Rental Income	15,750
Transfer from Operating Budget	44,750
Increase in net remediation obligation	(60,500)
Net remediation obligation – beginning of year	<u>(0)</u>
Net remediation obligation – end of year	<u><u>-</u></u>



**Coachella Valley Mosquito and Vector Control District  
FY 2015-2016  
Equipment Budget**

	<u>Proposed Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2013-2014</u>	<u>YTD 3/31/2015</u>	<u>Forecast 6/30/2015</u>
Beginning Fund Balance	1,292,345		1,636,961	1,460,285	1,460,285
<b>REVENUE</b>					
	-	-	-		
Interest	4,000	4,000	4,807		
Sale of Assets	18,000	18,000			
Misc.	-	-	-		
Transfers From Operating Budget	-	-	-		
Transfer From General Operating Fund	-	-	-		
<b>TOTAL REVENUE</b>	<b>22,000</b>	22,000	4,807	-	-
<b>EXPENSES</b>					
8415 Capital Outlay - IT	16,000	27,400	31,540	15,730	27,400
8415 Capital Outlay - Public Outreach	5,000	10,000	-		
8415 Capital Outlay - Fleet	170,000	180,000	-	9,698	180,000
8415 Capital Outlay - Ops	-		11,589	-	
8415 Capital Outlay - Lab	-	15,000	138,354	15,740	15,740
8462 Exterior Equipment			-		
8463 Interior Equipment					
<b>TOTAL EXPENSES</b>	<b>191,000</b>	232,400	181,484	41,168	223,140
<b>Total Revenue Less Expense</b>	<b>(169,000)</b>	<b>(210,400)</b>	<b>(176,677)</b>	<b>(41,168)</b>	<b>(223,140)</b>
Ending Fund Balance	1,123,345	(210,400)	1,460,285	1,419,117	1,237,145

**FUND 13 – CAPITAL REPLACEMENT FUND BUDGET FY2015/2016  
PROGRAM – INFORMATION TECHNOLOGY, FLEET, FACILITIES,  
OPERATING AND LAB EQUIPMENT**

**PROGRAM DESCRIPTION**

The Capital Replacement Fund Budget Program is tasked with the purchasing, replacement and upgrade of all District facilities, property, vehicles, information technology equipment and major software.

**EXPENDITURE SUMMARY**

<b>FLEET, FACILITIES, OPERATING &amp; LAB EQUIPMENT</b>	<b>PROPOSED 2015/2016 Capital Budget</b>	2014/2015 Capital Budget	2013/2014 Actual
Revenue	<b>22,000</b>	22,000	4,806
Capital Expenditure	<b>191,000</b>	232,400	181,484
<b>Revenue less Expenditures</b>	<b>(\$169,000)</b>	(\$210,400)	(\$176,678)

**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 13 – Capital Replacement Fund

**Revenue**

<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2015</b>
Bank Interest	Interest from Equipment Replacement Fund	<b>4,000</b>
Sale of Assets	6 Vehicles	<b>18,000</b>

**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 13 – Capital Replacement Fund

**Program 210 – INFORMATION SYSTEMS**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
8415	Capital Outlay	HP EliteDesk 800 G1Mini Desktop 4950 Barracuda Message Archiver (Email) 10448	<b>16,000</b>

**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 13 – Capital Replacement Fund

**Program 215 – PUBLIC OUTREACH PROGRAM**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
8415	Capital Outlay	New Website – Cost based on estimates	<b>5,000</b>

**ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION**

Fund 13 – Capital Replacement Fund

**Program 300 – FLEET MAINTENANCE**

<b>Account</b>	<b>Description</b>	<b>Justification</b>	<b>Budget Amount 2015/2016</b>
8415	Capital Outlay	Fleet Vehicle Purchase ~ \$24,904 * 12% = \$27,892 * 6	<b>170,000</b>