



**Coachella Valley Mosquito and Vector Control District**

**43420 Trader Place, Indio, CA 92201 | (760) 342-8287 | cvmosquito.org**

**Finance Committee Meeting**

**Via Zoom and In-Person**

**Tuesday, May 3, 2022**

**1:00 p.m.**

**AGENDA**

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Materials related to an agenda item that are submitted to the Finance Committee after distribution of the agenda packets are available for public inspection in the Clerk of the Board's office during normal business hours and on the District's website.

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Pursuant to Assembly Bill 361, this meeting will be conducted by video and/or teleconference as well as in-person public access to the meeting location. To view/listen/participate in the meeting live, please join by calling 1-888-475-4499 (toll-free), Meeting ID: [828 7303 8495](https://us02web.zoom.us/j/82873038495), or click this link to join: <https://us02web.zoom.us/j/82873038495>, or attend in person at the District office located at the address listed above. Written public comment may also be submitted to the Clerk of the Board by 11:00 a.m. on Tuesday, May 3, 2022, at [mtallion@cvmosquito.org](mailto:mtallion@cvmosquito.org). Transmittal prior to the meeting is required. Any correspondence received during or after the meeting will be distributed to the Finance Committee as soon as practicable and retained for the official record.

Assistance for those with disabilities: If you have a disability and need an accommodation to participate in the meeting, please call the Clerk of the Board at (760) 342-8287 for assistance so the necessary arrangement can be made.

- 1. Call to Order** – Doug Walker, Treasurer
- 2. Roll Call**
- 3. Confirmation of Agenda**

#### 4. Public Comments

Those wishing to address the Finance Committee should send an email to the Clerk of the Board by 11:00 a.m. on Tuesday, May 3, 2022, at [mtallion@cvmosquito.org](mailto:mtallion@cvmosquito.org), or appear at the meeting to provide public comments.

**A. PUBLIC Comments — NON-AGENDA ITEMS:** This time is for members of the public to address the Finance Committee on items of general interest (a non-agenda item) within the subject matter jurisdiction of the District. The District values your comments; however, pursuant to the Brown Act, the Board cannot take action on items not listed on the posted Agenda. **Comments are limited to a total of three (3) minutes per speaker for non-agenda items.**

**B. PUBLIC Comments — AGENDA ITEMS:** This time is for members of the public to address the Finance Committee on agenda items (Open and Closed Sessions). **Comments are limited to three (3) minutes per speaker per agenda item.**

All comments are to be directed to the Finance Committee and shall be devoid of any personal attacks. Members of the public are expected to maintain a professional, courteous decorum during public comments.

#### 5. Items of General Consent

- A. Approval of Minutes from March 8, 2022, Finance Committee Meeting and April 12, 2022, Special Finance Committee Meeting **(Pg. 4)**

#### 6. Old Business

- A. Budget Calendar **(Pg. 9)**
- B. Draft FY2022-2023 Budget **(Pg. 28)**

#### 7. New Business-None

#### 8. Schedule Next Meeting

#### 9. Trustee and/or Staff Comments/Future Agenda Items

#### 10. Adjournment

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**Certification of Posting**

I certify that on April 29, 2022, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Trustees of the Coachella Valley Mosquito & Vector Control District and on the District’s website, said time being at least 72 hours in advance of the meeting of the Board of Trustees (Government Code Section 54954.2)

Executed at Indio, California, on April 29, 2022.

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Melissa Tallion, Clerk of the Board

**COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

**Finance Committee Meeting Via Zoom  
DRAFT-Minutes**

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**TIME** 4:30 p.m. **DATE:** March 8, 2022

**LOCATION:** 43420 Trader Place Indio, CA 92201

**COMMITTEE MEMBERS PRESENT:**

Palm Desert	Doug Walker
Indian Wells	Clive Weightman
County at Large	Bito Larson

**COMMITTEE MEMBERS ABSENT:**

Rancho Mirage	Isaiah Hagerman
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**STAFF PRESENT:**

Jeremy Wittie, M.S., General Manager  
David l'Anson, MPA, MBA/ACC., Administrative Finance Manager  
Melissa Tallion, Executive Assistant/Clerk of the Board

**MEMBERS OF THE PUBLIC PRESENT:**

*None*

**1. Call to Order**

*Treasurer Walker called the meeting to order at 4:37 p.m.*

**2. Roll Call**

*Roll call indicated three (3) of the four (4) Committee members were present.*

**3. Confirmation of Agenda**

*The agenda was confirmed as presented.*

**4. Public Comments**

*One (1) written public comment was received from Mr. Brad Anderson. The written comment was distributed to the Finance Committee and Legal Counsel and are attached for the record.*

**5. Items of General Consent**

Approval of Minutes from February 8, 2022, Finance Committee Meeting  
*On a motion from Trustee Weightman seconded by Trustee Larson, and passed by the following roll call votes, the Committee approved the minutes as presented.*

Ayes: Treasurer Walker, Trustees Weightman, Larson

Noes: None

Abstained: None

Absent: Trustee Hagerman

## **6. Discussion, Review, and/or Update**

- A. Review of Check Report from Abila MIP for the period of February 8, 2022, to March 3, 2022

*A discussion ensued concerning a few checks that needed further explanation.*

- B. CalCard Charges for Statement dated February 23, 2022

*The CalCard statement was reviewed by Committee members and staff. Questions regarding specific charges were brought forward by Trustees and staff provided more information.*

- C. Review of February 2022 Financials and Treasurers Report

*The documents were reviewed.*

## **7. Old Business**

- A. None

## **8. New Business**

- A. Review of finance-related items on Board Agenda

*The Finance Committee fully supports the Board and all Finance-related items. A discussion ensued regarding New Business item 10-A (Unmanned Aircraft System). Staff gave an overview of the purchase and what it will be used for.*

## **8. Schedule Next Meeting**

*The next Finance Committee meeting is scheduled for Tuesday, April 12, 2022, at 1:00 p.m. See attached schedule for upcoming dates.*

## **10. Trustee and/or Staff Comments/Future Agenda Items**

*None*

## **11. Adjournment**

*The meeting was adjourned by Treasurer Walker at 5:27 p.m.*

## Melissa Tallion

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**From:** [REDACTED]  
**Sent:** Tuesday, March 8, 2022 4:27 PM  
**To:** Melissa Tallion; Edward Prendez  
**Subject:** Public Comment - CVMVCD Finance Committee meeting 3/8/22

March 8, 2022

Coachella Valley Mosquito and Vector Control District (CVMVCD)  
43420 Trader Pl  
Indio, CA. 92201  
Attn: Clerk of the Board (Melissa Tallion)

Re: Written Public Comment  
(Submitted in accordance with California's AB361)

Dear selected Finance Committee member's,

Please review my written statements listed below

1) Agenda Item: 6-B (extreme CalCard charges)

Opposed -

Please consider becoming as transparent as possible with regards to the continued reckless activities surrounding how Tax collected dollars are squandered by CVMVCD administration.

Please detail with every CVMVCD report (statement) of terms used to describe ledger activity. Fee's and tip's should be disclosed in a matter that doesn't deceive Coachella Valley Residents. Massive overspending have become normal and accepted by the CVMVCD administration and it's current Board of Trustees - but is likely unknown to the Coachella Valley Residents that continue to fund that organization.

Sincerely,

Brad Anderson | [REDACTED]

Cc.

**COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT**

**Finance Committee Meeting Via Zoom and In-Person  
DRAFT-Minutes**

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**TIME:** 1:30 p.m. **DATE:** April 12, 2022

**LOCATION:** 43420 Trader Place Indio, CA 92201

**COMMITTEE MEMBERS PRESENT:**

Palm Desert	Doug Walker
Indian Wells	Clive Weightman
County at Large	Bito Larson

**OTHER TRUSTEES PRESENT:**

Indio	Benjamin Guitron
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**STAFF PRESENT:**

Jeremy Wittie, M.S., General Manager  
David l'Anson, MPA, MBA/ACC., Administrative Finance Manager  
Melissa Tallion, Executive Assistant/Clerk of the Board  
Rosendo Ruiz, Accounting Technician I

**MEMBERS OF THE PUBLIC PRESENT:**

*None.*

- 1. Call to Order**—*Treasurer Walker called the meeting to order at 1:01 p.m.*
- 2. Roll Call**—*Roll call indicated three (3) Committee members out of three (3) were present.*
- 3. Confirmation of Agenda**—*The agenda was confirmed as presented.*
- 4. Public Comments**—*None.*
- 5. Items of General Consent**—*None.*
- 6. Old Business**
  - A. Budget Calendar**  
*The budget calendar was reviewed by the committee.*
- 7. New Business**
  - A. Draft FY2022-2023 Budget**

*The budget summary document was reviewed along with revenue and expenditure assumptions. Jeremy Wittie, General Manager provided more information regarding the proposed additional position and reclassifications. Trustee Weightman suggested that the Revenue Assumption line on the draft budget be removed and/or updated. The Committee asked staff to prepare 5 or 6 scenarios for the \$1million surplus. Staff will prepare those scenarios and present them at the May 3, 2022, Finance Committee meeting.*

B. Capital Project—District Sterile Mosquito Program

*Jeremy Wittie presented the timeline for the Sterile Mosquito Insectary. A discussion ensued.*

**8. Schedule Next Meeting:** *The next Finance Committee meeting (special meeting to review the final budget draft) was scheduled via Zoom for Tuesday, May 3, 2022, at 1:00 p.m.*

**9. Trustee and/or Staff Comments/Future Agenda Items:** *None.*

**10. Adjournment:** *The meeting was adjourned by Treasurer Walker at 2:39. p.m.*



**FY2022-23 BUDGET CALENDAR**

<b>STAGE</b>	<b>TASK TO BE COMPLETED</b>	<b>ACTIVITIES</b>	<b>STAKEHOLDERS</b>	<b>DEADLINE</b>
<b>STAFF</b>	Budget Templates created	Templates in Microix Budget Workflow Created. Sent to Department Budget managers (complete)	Administrative Finance Manager	January 17, 2022
	Personnel Salary & Benefits	Updated information from Payroll & benefits added to Workflow. Budget spreadsheets & formulae created.	Administrative Finance Manager	Ongoing
	Budget Workshop for Managers	Help facilitate & train staff to build budget in Workflow	Management & Supervisory Team	February 7, 2022
	Budget docs to AFM & GM	General Manager to review and approve budget documents	GM, Management & Supervisory Team	March 7, 2022
	Completion of first draft	Team to review and adjust budget according to GM & AFM suggestion & direction	GM, Management & Supervisory Team	March 25, 2021
	Draft 1 Budget	Preparation of first draft of FY2022/2023 Budget for Finance Committee Budget Meeting. PDF and hard copy to FC Trustees	Finance	April 1, 2022
<b>FINANCE COMMITTEE</b>	Draft 1 for Finance Committee	Emailed to Finance Committee For Review email questions or meet. Reserve Study to be emailed with draft Budget	Finance Committee Department heads, General Manager & Administrative Finance Manager	April 8, 2022
	Draft 1 for Finance Committee	Finance Committee to review draft budget & reserve study & discuss in meeting <b>**FINANCE COMMITTEE MEETING</b>	Finance Committee General Manager & Administrative Finance Manager	Tuesday April 12, 2022 1:00 p.m.-2:30 p.m.

<b>STAFF</b>	Updated salary	Salary & Benefits Proposals & scenarios	Administrative Finance Manager	April 29
<b>FINANCE COMMITTEE</b>	Final Draft for Finance Committee	Final draft of FY2022/2023 Budget for Finance Committee Budget Meeting, attended by General Manager, Finance Committee and Administrative Finance Manager. <b>**FINANCE COMMITTEE MEETING</b>	Finance Committee General Manager & Administrative Finance Manager	<b>May 3, 2022</b> 1:00pm – 3:00pm
<b>BOARD</b>	Final Draft for Budget Workshop	Budget Workshop for in depth discussion <b>BOARD MEETING</b>	Board of Trustees Workshop	<b>May 10, 2022</b> 4:30pm – 5:30pm
	Adoption of Final Draft	Adoption of FY2022/2023 Budget <b>BOARD MEETING</b>	Board of Trustees Board Meeting	<b>June 14, 2022</b>
	Set Benefit Assessment Rate	Adopt Resolution – Intention to Levy Assessment, Preliminary approval of engineer’s report and providing notice of hearing for the CVMVCD mosquito, fire ant, and disease surveillance and vector control assessment <b>BOARD MEETING</b>	Board of Trustees Board Meeting	<b>June 14, 2022</b>
	Adopt Benefit Assessment Resolution	Adopt Resolution approving Engineer’s Report, Confirming Diagram and Assessment, and Ordering the Levy of Assessments for fiscal year 2022-23 for the Coachella Valley Mosquito and Vector Control District Mosquito, Fire Ant and Disease Control Assessment	Public Hearing	<b>July 12, 2022</b>

		Public Hearing <b>BOARD MEETING</b>		
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**Coachella Valley Mosquito and  
Vector Control District**

**May 3, 2022**

**Staff Report**

**Agenda Item:** New Business

Budget options for projected \$1million surplus from FY 2021-22.

**Background:**

On April 12, 2022, the Finance Committee reviewed the first draft of the FY22-23 Budget, staff reported that District is expecting FY21-22 will end with a favorable surplus of \$1 million. The first draft presented the Finance Committee with one option to transfer the full \$1million to the newly established Capital Project Sterile Mosquito Insectary Fund Reserve for construction of a new insectary. Staff was directed by the Finance Committee to explore other options and present them at the next review of the FY22-23 Budget. The following options were explored by staff with the recommended option presented in the attached Budget Summary.

**Option 1 - Transfer the \$1million surplus from the General Fund to the newly established Capital Project Sterile Mosquito Insectary Fund Reserve.**

This option was presented in the first draft of the FY22-23 Budget.

**Option 2 - Put the surplus in a section 115 trust which will be restricted to be used for future CalPERS payments.**

Doing this will restrict those funds for only CalPERS pension payments of which we are currently in excess of 100% funding.

**Option 3 - Put the surplus in the CERBT trust for the CalPERS retiree healthcare.**

This is already almost 100% funded and in FY22-23 with the annual prefunding of \$312,000, it will be over 100% funded for FY22-23

**Option 4 - Use the \$1million surplus to prefund CalPERS unfunded accrued liability (UAL) as in prior year.**

Communicating with the CalPERS actuary, the investment gain from 2020-21 paid off the UAL through to June 30, 2021, and the additional payment in July 2021 caused a projected surplus through June 30, 2022, of about \$1.5 million. He states that the required payment of \$190,701 is the only UAL payment owed. He also states that the \$1.5 million surplus will cover any investment losses for the current fiscal year.

Actuary stated there would be no savings from prefunding anything over \$190,701

**Option 5**

Reduce assessment by \$170,000 split \$1million between capital funds \$300,000 to Facility \$200,000 to Equipment and \$500,000 to Capital Project SIT Insectary Fund Reserve. Problem based on maintaining strong funded reserve above 70% funded we will have a deficit budget in 23/24 from \$199,308 to \$750,000 to 2026-27.

	Proposed Budget 2022-2023	Proposed Budget 2023-2024	Proposed Budget 2024-2025	Proposed Budget 2025-2026	Proposed Budget 2026-2027
<b>Beginning Fund Balance</b>	<b>11,968,314</b>	<b>10,968,314</b>	<b>10,769,006</b>	<b>10,728,963</b>	<b>10,344,124</b>
Property Taxes Current	11,029,612	11,470,797	11,700,213	11,934,217	12,172,901
Property Taxes Prior	62,165	36,817	36,817	36,817	36,817
Interest Income	42,000	42,000	42,000	42,000	42,000
Miscellaneous Revenue	63,000	63,000	63,000	63,000	63,000
Benefit Assessment Income	2,111,311	2,111,311	2,111,311	2,111,311	2,111,311
<b>Total</b>	<b>13,308,089</b>	<b>13,723,925</b>	<b>13,953,341</b>	<b>14,187,345</b>	<b>14,426,030</b>
Payroll	9,100,580	9,275,653	9,671,710	10,068,603	10,482,344
Administrative	932,243	965,580	1,004,204	1,044,372	1,086,147
Utility	116,207	120,855	125,689	130,717	135,946
Operating	2,113,043	2,163,782	2,258,933	2,358,750	2,463,506
Contribution to Capital Reserve:	2,046,016	1,397,362	932,848	969,741	1,008,097
<b>Total</b>	<b>14,308,088</b>	<b>13,923,233</b>	<b>13,993,385</b>	<b>14,572,183</b>	<b>15,176,039</b>
Revenue less expenses	(1,000,000)	(199,308)	(40,044)	(384,838)	(750,010)
<b>Ending Fund Balance</b>	<b>10,968,314</b>	<b>10,769,006</b>	<b>10,728,963</b>	<b>10,344,124</b>	<b>9,594,115</b>

**Figure 1 5-yearforecast with reduced assessment**

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Surplus Sales	Interest Income	Projected Reserve Expenses
2023	\$620,254	\$675,790	92%	Strong	\$86,361	\$200,000		\$2,481	\$220,551
2024	\$688,545	\$769,074	90%	Strong	\$94,997			\$2,754	\$82,360
2025	\$703,936	\$712,609	99%	Strong	\$98,797			\$2,816	\$234,384
2026	\$571,164	\$712,107	80%	Strong	\$102,749			\$2,285	\$74,815
2027	\$601,383	\$734,896	82%	Strong	\$106,859			\$2,406	\$66,600
2028	\$644,047	\$893,316	72%	Strong	\$111,133			\$2,576	\$35,500
2029	\$722,256	\$872,573	83%	Strong	\$115,578			\$2,889	\$70,580
2030	\$770,144	\$929,234	83%	Strong	\$120,202			\$3,081	\$134,050
2031	\$759,376	\$933,857	81%	Strong	\$125,010			\$3,038	\$110,500
2032	\$776,923	\$1,019,226	76%	Strong	\$130,010			\$3,108	\$103,434

**Figure 2 Capital Equipment Replacement Fund maintains strong funding**

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Surplus Sales	Interest Income	Projected Reserve Expenses
2023	\$2,681,960	\$4,228,998	63.4%	Fair	\$420,000	\$300,000		\$24,718	\$439,500
2024	\$2,987,178	\$4,022,228	74.3%	Strong	\$761,520			\$29,872	\$799,670
2025	\$2,978,900	\$4,212,466	70.7%	Strong	\$791,981			\$29,789	\$222,261
2026	\$3,578,409	\$4,698,978	76.2%	Strong	\$823,660			\$35,784	\$969,401
2027	\$3,468,452	\$4,447,794	78.0%	Strong	\$856,606			\$34,685	\$773,236
2028	\$3,586,507	\$4,270,632	84.0%	Strong	\$890,871			\$35,865	\$689,565
2029	\$3,823,677	\$4,246,004	90.1%	Strong	\$926,506			\$38,237	\$390,485
2030	\$4,397,935	\$4,326,129	101.7%	Strong	\$963,566			\$43,979	\$376,864
2031	\$5,028,616	\$4,736,601	106.2%	Strong	\$1,002,108			\$50,286	\$1,480,265
2032	\$4,600,745	\$5,193,902	88.6%	Strong	\$1,042,193			\$46,007	\$175,381
2033	\$5,513,564	\$4,549,521	121.2%	Strong	\$1,083,880			\$55,136	\$715,649

**Figure 3 Capital Facility Replacement Fund maintains strong funding but big jump in annual contribution in 23-24 to achieve this**

**Option 6 - Split the FY 21-22 \$1million surplus between capital funds:**

**A. \$300,000 to Facility**

a. With increase in contribution from Operating Budget from \$420,00 to \$590,000.

**B. \$200,000 to Equipment and,**

**C. \$500,000 to Capital Project Sterile Mosquito Insectary Fund Reserve.**

This will move the reserve funds from fair funding to strong (over 70% funded). Below is 5-year forecast including property tax revenue 5% increase 22-23, 4% 23-24 then 2% onwards, with Benefit Assessment staying at same level. All expenses 4% inflation.

	Proposed Budget 2022-2023	Proposed Budget 2023-2024	Proposed Budget 2024-2025	Proposed Budget 2025-2026	Proposed Budget 2026-2027
<b>Beginning Fund Balance</b>	<b>11,968,314</b>	<b>10,968,314</b>	<b>10,968,314</b>	<b>10,968,315</b>	<b>10,913,466</b>
Property Taxes Current	11,029,612	11,470,797	11,700,213	11,934,217	12,172,901
Property Taxes Prior	62,165	36,817	36,817	36,817	36,817
Interest Income	42,000	42,000	42,000	42,000	42,000
Miscellaneous Revenue	63,000	63,000	63,000	63,000	63,000
Benefit Assessment Income	2,281,311	2,281,311	2,281,311	2,281,311	2,281,311
<b>Total</b>	<b>13,478,089</b>	<b>13,893,925</b>	<b>14,123,341</b>	<b>14,357,345</b>	<b>14,596,030</b>
Payroll	9,100,580	9,275,653	9,671,710	10,068,603	10,482,344
Administrative	932,243	965,580	1,004,204	1,044,372	1,086,147
Utility	116,207	120,855	125,689	130,717	135,946
Operating	2,113,043	2,163,782	2,258,933	2,358,750	2,463,506
Contribution to Capital Reserve:	2,216,016	1,368,054	1,062,804	809,751	841,708
<b>Total</b>	<b>14,478,088</b>	<b>13,893,925</b>	<b>14,123,341</b>	<b>14,412,193</b>	<b>15,009,650</b>
Revenue less expenses	(1,000,000)	(0)	0	(54,848)	(413,621)
<b>Ending Fund Balance</b>	<b>10,968,314</b>	<b>10,968,314</b>	<b>10,968,315</b>	<b>10,913,466</b>	<b>10,499,846</b>

**Figure 4 5-year forecast**

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Interest Income	Projected Reserve Expenses
2023	\$2,681,960	\$4,228,998	63.4%	Fair	\$590,000	\$300,000	\$24,718	\$439,500
2024	\$3,157,178	\$4,022,228	78.5%	Strong	\$613,600		\$31,572	\$799,670
2025	\$3,002,680	\$4,212,466	71.3%	Strong	\$638,144		\$30,027	\$222,261
2026	\$3,448,590	\$4,698,978	73.4%	Strong	\$663,670		\$34,486	\$969,401
2027	\$3,177,344	\$4,447,794	71.4%	Strong	\$690,217		\$31,773	\$773,236
2028	\$3,126,098	\$4,270,632	73.2%	Strong	\$717,825		\$31,261	\$689,565
2029	\$3,185,619	\$4,246,004	75.0%	Strong	\$746,538		\$31,856	\$390,485
2030	\$3,573,529	\$4,326,129	82.6%	Strong	\$776,400		\$35,735	\$376,864
2031	\$4,008,800	\$4,736,601	84.6%	Strong	\$807,456		\$40,088	\$1,480,265
2032	\$3,376,079	\$5,193,902	65.0%	Fair	\$839,754		\$33,761	\$175,381
2033	\$4,074,212	\$4,549,521	89.6%	Strong	\$873,344		\$40,742	\$715,649

**Figure 5 Capital Facility Replacement Fund Reserve maintains strong funding**

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Surplus Sales	Interest Income	Projected Reserve Expenses
2023	\$620,254	\$675,790	92%	Strong	\$86,361	\$200,000		\$2,481	\$220,551
2024	\$688,545	\$769,074	90%	Strong	\$94,997			\$2,754	\$82,360
2025	\$703,936	\$712,609	99%	Strong	\$98,797			\$2,816	\$234,384
2026	\$571,164	\$712,107	80%	Strong	\$102,749			\$2,285	\$74,815
2027	\$601,383	\$734,896	82%	Strong	\$106,859			\$2,406	\$66,600
2028	\$644,047	\$893,316	72%	Strong	\$111,133			\$2,576	\$35,500
2029	\$722,256	\$872,573	83%	Strong	\$115,578			\$2,889	\$70,580
2030	\$770,144	\$929,234	83%	Strong	\$120,202			\$3,081	\$134,050
2031	\$759,376	\$933,857	81%	Strong	\$125,010			\$3,038	\$110,500
2032	\$776,923	\$1,019,226	76%	Strong	\$130,010			\$3,108	\$103,434

**Figure 6 Capital Equipment Replacement Fund maintains strong funding**

**Staff Recommendation:**

Staff recommends Option 6.

Use the \$1million surplus to transfer \$0.5million fund from the General Fund to the Capital Project Sterile Mosquito Insectary Fund Reserve, \$0.3 million to Capital Facility Replacement Fund, and \$0.2million to Capital Equipment Replacement Fund.

Doing so will meet a long-standing fiscal goal that the District ensures long term stability, financial security and taxpayer value by establishing a strong beginning to the Sterile Mosquito Insectary Reserve Fund while keeping the District in a strong funding position with the Capital Facility and Equipment Reserve Funds.

## **Major Assumptions**

### **REVENUE ASSUMPTION**

- The Benefit Assessment rate remains at \$14.39 per Single Family Equivalent with current estimate of total revenue being \$2,281,311.
- Property tax revenue to increase 5%
- Property tax increment revenue to increase 5%

### **EXPENDITURE ASSUMPTION**

The District employs 68 full-time equivalents (FTE), increased with seasonal (part-time) staff beginning early summer 3.8 FTE, totaling 71.8 full-time equivalents (FTE). An increase of 1.8 FTE

- Cost of living adjustment 3 % for all employees.
- CalPERS Employer Rate decrease from 9.13% to 9.12% (Classic members).
- CalPERS unfunded accrued liability (UAL) reduced from \$363,024 to \$190,024

### **CAPITAL RESERVES FORECAST**

The total beginning Capital Fund balance for July 1, 2022, is estimated to be \$15,399,667, the ending balance at June 30, 2023 estimated to be \$15,588,231. Capital planning for FY2022-23 includes establishing Capital Project Sterile Mosquito Insectary Fund Reserve, with a \$0.5million fund transfer from the General Fund (from the \$1million FY2021-22 budget surplus). Other transfers from the General Fund include \$0.3 million to Capital Facility Replacement Fund and \$0.2million to Capital Equipment Replacement Fund.

- **General Reserve** beginning balance \$11,939,817, \$0.5million transfer to Capital Project Sterile Mosquito Insectary Fund, \$0.3 million to Capital Facility Replacement Fund and \$0.2million to Capital Equipment Replacement Fund. Ending balance **\$10,939,817**.
- **Thermal Facility Remediation Fund Reserve** beginning balance \$129,139, fund transfer of \$39,655 and revenue of \$15,400. No budget expenses planned in this fiscal year. Ending balance **\$184,194**.



- **Capital Equipment Replacement Fund Reserve** beginning balance \$620,254, interest and fund transfer of \$288,842 minus planned equipment purchases of \$220,551. Ending balance **\$688,545**.

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Surplus Sales	Interest Income	Projected Reserve Expenses
2023	\$620,254	\$675,790	92%	Strong	\$86,361	\$200,000		\$2,481	\$220,551
2024	\$688,545	\$769,074	90%	Strong	\$94,997			\$2,754	\$82,360
2025	\$703,936	\$712,609	99%	Strong	\$98,797			\$2,816	\$234,384
2026	\$571,164	\$712,107	80%	Strong	\$102,749			\$2,285	\$74,815
2027	\$601,383	\$734,896	82%	Strong	\$106,859			\$2,406	\$66,600
2028	\$644,047	\$893,316	72%	Strong	\$111,133			\$2,576	\$35,500
2029	\$722,256	\$872,573	83%	Strong	\$115,578			\$2,889	\$70,580
2030	\$770,144	\$929,234	83%	Strong	\$120,202			\$3,081	\$134,050
2031	\$759,376	\$933,857	81%	Strong	\$125,010			\$3,038	\$110,500
2032	\$776,923	\$1,019,226	76%	Strong	\$130,010			\$3,108	\$103,434

Figure 1 Capital Equipment Replacement Fund maintains strong funding

- **Capital Facility Replacement Fund Reserve** beginning balance \$2,681,960 interest and fund transfer of \$914,718 minus facility capital improvement expenses of \$439,500. Ending balance **\$3,157,178**.

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Interest Income	Projected Reserve Expenses
2023	\$2,681,960	\$4,228,998	63.4%	Fair	\$590,000	\$300,000	\$24,718	\$439,500
2024	\$3,157,178	\$4,022,228	78.5%	Strong	\$613,600		\$31,572	\$799,670
2025	\$3,002,680	\$4,212,466	71.3%	Strong	\$638,144		\$30,027	\$222,261
2026	\$3,448,590	\$4,698,978	73.4%	Strong	\$663,670		\$34,486	\$969,401
2027	\$3,177,344	\$4,447,794	71.4%	Strong	\$690,217		\$31,773	\$773,236
2028	\$3,126,098	\$4,270,632	73.2%	Strong	\$717,825		\$31,261	\$689,565
2029	\$3,185,619	\$4,246,004	75.0%	Strong	\$746,538		\$31,856	\$390,485
2030	\$3,573,529	\$4,326,129	82.6%	Strong	\$776,400		\$35,735	\$376,864
2031	\$4,008,800	\$4,736,601	84.6%	Strong	\$807,456		\$40,088	\$1,480,265
2032	\$3,376,079	\$5,193,902	65.0%	Fair	\$839,754		\$33,761	\$175,381
2033	\$4,074,212	\$4,549,521	89.6%	Strong	\$873,344		\$40,742	\$715,649

Figure 2 Capital Facility Replacement Fund Reserve maintains strong funding

- **Capital Project Sterile Mosquito Insectary Fund Reserve** beginning balance \$0, \$1million fund transfer from General fund and Operating Budget minus feasibility study expenses of \$40,000 and capital equipment of \$200,000. Ending balance **\$760,000**.

<b><u>Capital Reserves Forecast</u></b>	Beginning Balance July 1, 2022	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2023
<b>GENERAL FUND</b>					
<b>Committed Reserves:</b> <i>Public Health Emergency</i>	<b>5,052,570</b>				<b>5,052,570</b>
<b>Assigned Reserves:</b> <i>Operations</i>	<b>6,800,000</b>	13,478,089	(2,216,016) <sup>(1)</sup>	(12,262,073)	<b>5,800,000</b>
<i>Future Healthcare Liabilities (Net OPEB Liability)</i>	<b>87,247</b>				<b>87,247</b>
<i>Unassigned</i>	<b>0</b>				
Total	<b>11,939,817</b>	13,478,089	(2,216,016)	(12,262,073)	<b>10,939,817</b>
<b>THERMAL FACILITY REMEDIATION FUND RESERVE</b>					
<b>Assigned Reserves:</b> <i>Thermal Facility Remediation Fund</i>	<b>129,139</b>	15,400	39,655 <sup>(1)</sup>	0	<b>184,194</b>
Total	<b>129,139</b>	15,400	39,655	0	<b>184,194</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>					
<b>Assigned Reserves:</b> <i>Equipment</i>	<b>620,254</b>	2,481	286,361 <sup>(1)</sup>	(220,551)	<b>688,545</b>
Total	<b>620,254</b>	2,481	86,361	(220,551)	<b>488,545</b>
<b>CAPITAL FACILITY REPLACEMENT FUND</b>					
<b>Assigned Reserves:</b> <i>Facility &amp; Vehicle Replacement</i>	<b>2,681,960</b>	24,718	890,000 <sup>(1)</sup>	(439,500)	<b>3,157,178</b>
Total	<b>2,681,960</b>	24,718	890,000	(439,500)	<b>3,157,178</b>
<b>CAPITAL PROJECT SIT INSECTARY CONSTRUCTION FUND</b>					
<b>Assigned Reserves:</b> <i>Capital Project Sterile Mosquito Insectary Construction</i>	<b>0</b>	0	1,000,000 <sup>(1)</sup>	(240,000)	<b>760,000</b>
Total	<b>0</b>	0	1,000,000	(240,000)	<b>760,000</b>
<b>Total Fund Balance</b>	<b>15,371,170</b>	13,520,688	-	(13,162,124)	<b>15,729,734</b>
<sup>(1)</sup> Transfer to/from Operating Budget					

**Figure 3 Five Year Forecast** Below is 5-year forecast includes property tax revenue 5% increase 22-23, 4% 23-24 then 2% onwards, with Benefit Assessment staying at same level. All expenses 4% inflation.

	<b>Proposed Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>	<b>Proposed Budget 2024-2025</b>	<b>Proposed Budget 2025-2026</b>	<b>Proposed Budget 2026-2027</b>
<b>Beginning Fund Balance</b>	<b>11,968,314</b>	<b>10,968,314</b>	<b>10,968,314</b>	<b>10,968,315</b>	<b>10,913,466</b>
Property Taxes Current	<b>11,029,612</b>	11,470,797	11,700,213	11,934,217	12,172,901
Property Taxes Prior	<b>62,165</b>	36,817	36,817	36,817	36,817
Interest Income	<b>42,000</b>	42,000	42,000	42,000	42,000
Miscellaneous Revenue	<b>63,000</b>	63,000	63,000	63,000	63,000
Benefit Assessment Income	<b>2,281,311</b>	2,281,311	2,281,311	2,281,311	2,281,311
<b>Total</b>	<b>13,478,089</b>	13,893,925	14,123,341	14,357,345	14,596,030
Payroll	<b>9,100,580</b>	9,275,653	9,671,710	10,068,603	10,482,344
Administrative	<b>932,243</b>	965,580	1,004,204	1,044,372	1,086,147
Utility	<b>116,207</b>	120,855	125,689	130,717	135,946
Operating	<b>2,113,043</b>	2,163,782	2,258,933	2,358,750	2,463,506
Contribution to Capital Reserve:	<b>2,216,016</b>	1,368,054	1,062,804	809,751	841,708
<b>Total</b>	<b>14,478,088</b>	13,893,925	14,123,341	14,412,193	15,009,650
Revenue less expenses	(1,000,000)	(0)	0	(54,848)	(413,621)
<b>Ending Fund Balance</b>	<b>10,968,314</b>	<b>10,968,314</b>	<b>10,968,315</b>	<b>10,913,466</b>	<b>10,499,846</b>

## OPERATING BUDGET REVENUE

The five-year forecast for revenue assumes that property taxes will rise 5% for Fiscal Year (FY) 2022-23 and 4% the following year, then 2%. The total operating revenue for FY 2022-23 is forecast to increase to \$13,478,088 which is 4.0% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2022, of \$12,932,616.

REVENUE	AMENDED BUDGET 2021-2022	ESTIMATED ACTUAL 6/30/2022	% DIFFERENCE	<b>PROPOSED BUDGET 2022 -2023</b>	% DIFFERENCE
PROPERTY TAXES CURRENT	9,765,531	10,513,359	7.7%	<b>11,029,612</b>	5.0%
PROPERTY TAXES PRIOR	32,805	60,946	85.8%	<b>62,165</b>	2.0%
INTEREST INCOME	42,000	42,000	0.0%	<b>42,000</b>	0%
MISCELLANEOUS	63,000	35,000	-44.4%	<b>63,000</b>	44.4%
BENEFIT ASSESSMENT	2,299,810	2,281,311	-0.8%	<b>2,106,311</b>	0.0%
<b>TOTAL</b>	<b>\$12,203,146</b>	<b>\$12,932,616</b>	<b>6.0%</b>	<b>\$13,303,088</b>	<b>4.0%</b>

## REVENUE ASSUMPTION

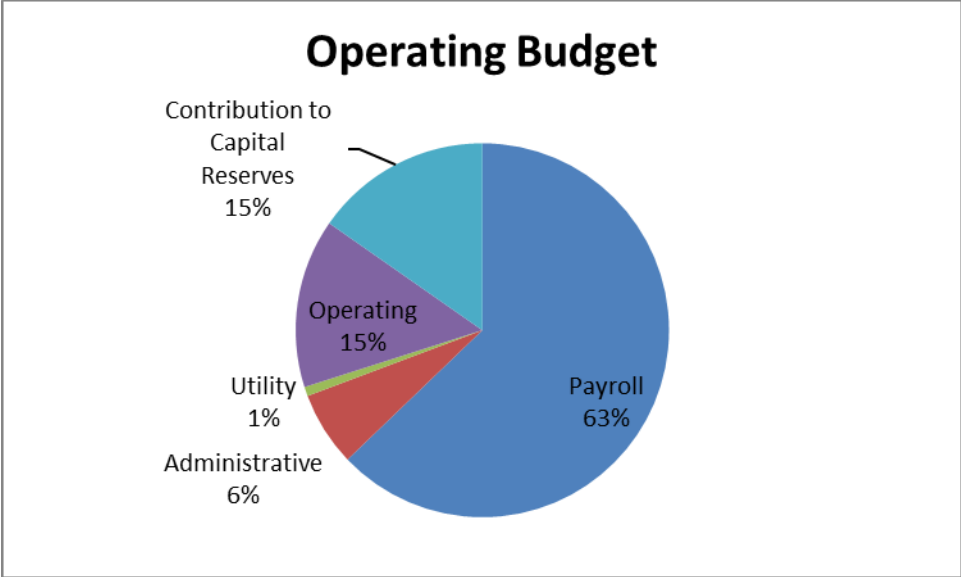
- Benefit Assessment rates per Single Family Equivalent (SFE) remains at \$14.39 per SFE estimated revenue \$2,281,311
- Property Tax Current to increase by 5% in line with Assessors Valuation.

Interest revenue stays at \$42,000. Miscellaneous revenue includes \$16,000 estimated CalCard rebate, \$35,000 for USDA refund for expenses, and \$12,000 for reimbursement for testing other mosquito & vector control districts' mosquito samples for WNV or SLE.

## OPERATING BUDGET EXPENDITURE

Total Operating budget expenditure for FY2022-23 is forecast to be \$13,303,089 this is a 4% increase over the estimated actual for FYE June 30, 2022.

EXPENDITURE	ADOPTED BUDGET 2021-2022	ESTIMATED ACTUAL 6/30/2022	% DIFFERENCE	<b>PROPOSED BUDGET 2022-2023</b>	% DIFFERENCE
PAYROLL	9,567,740	9,567,740	0%	<b>9,100,580</b>	-5%
ADMINISTRATIVE	948,329	866,045	-9%	<b>932,243</b>	7%
UTILITY	107,824	114,824	7%	<b>116,207</b>	1%
OPERATING	2,097,953	1,797,698	-14%	<b>2,113,043</b>	15%
CONTRIBUTION TO CAPITAL RESERVES	481,300	481,300	0.0%	<b>2,216,016</b>	78%
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>\$13,203,146</b>	<b>\$12,827,607</b>	<b>-2.8%</b>	<b>\$14,478,089</b>	<b>11.4%</b>



**Figure 4 Operating Budget**

Expenditures are broken down into Payroll, Administrative, Utility, Operating, and Contribution to Capital Reserves. Payroll costs, which account for 63% of the budget, are projected to decrease by 5% over the estimated actual for FYE June 30, 2022. The reason for the decrease is because of the prefunding of \$1million to CalPERS in prior year. Overall payroll (excluding the CalPERS prefunding) is increasing because of 5 positions recruited mid FY 21-22 are now budgeted for the full year, one additional position of Operations Program Coordinator is included, a COLA of 3 %, and employee step increases.

The 2022-23 Operating expenses are budgeted to be 15% more than the latest estimate for 2021-22. Administrative expenses are projected to increase by 7%, Utility increase by 1%, and Contribution to Capital Reserves to increase by 78% because of the funding for the construction of sterile mosquito insectary capital project. The Contribution to Capital Reserves includes \$1million transfer from General Fund which comes from the favorable surplus from FY 21-22 budget.

**EXPENDITURE ASSUMPTIONS EXPENDITURE ASSUMPTION**

**Payroll**

The District employs 68 full-time equivalents (FTE), increased with seasonal (part-time) staff beginning early summer 3.8 FTE, totaling 71.8 full-time equivalents (FTE). This is an increase of 1.8 FTE compared to prior year.

## Full Time Equivalent Fiscal Year Comparison

Department	Adopted FY2021-22		Proposed FY2022-23	
	Full Time FTEs	Part Time FTEs	Full Time FTEs	Part Time FTEs
Administration	2.0	0.0	2.0	0.0
Finance	4.0	0.0	4.0	0.0
Human Resources	3.0	0.0	3.0	0.0
Information Systems	3.0	0.0	3.0	0.0
Public Outreach	4.5	0.0	<b>5.0</b>	0.0
Fleet Maintenance	2.0	0.0	2.0	0.0
Buildings & Grounds Maintenance	2.0	0.0	2.0	0.0
Surveillance & Quality Control	10.5	0.4	<b>11.0</b>	0.4
Control Operations	33.5	5.1	<b>36.0</b>	3.4
<b>Total</b>	<b>64.5</b>	<b>5.5</b>	<b>70.0</b>	<b>3.8</b>

- Cost of living adjustment 3 % for all employees.
- CalPERS Employer Rate decrease from 9.13% to 9.12 % (Classic members).
- CalPERS unfunded accrued liability (UAL) reduced from \$363,024 to \$190,024
- 5% increase to all Manager pay scale steps.

### Surveillance and Quality Control Department (SVQC)

#### Fully Funded Existing Position- Laboratory Technician

- The addition of one full-time Laboratory Technician hired mid FY21-22, is now budgeted for full fiscal year. This will increase SVQC Department staffing by 0.5 FTE.

### Operations Department

#### Fully Funded Existing Position – Vector Control Technicians

- Three Vector Control Technician I positions hired mid FY 21-22 is now budgeted for full fiscal year. This will increase Operations Department staffing by 1.5 FTE.

#### Position Added

Operations Program Coordinator. This will increase Operations Department staffing by 1.0 FTE.

## **Public Outreach Department**

### Fully Funded Existing Position – Community Liaison

- Community Liaison position positions hired mid FY 21-22 is now budgeted for full fiscal year. This will increase Public Outreach Department staff by 0.5 FTE.

### Upward Reclassification

- Current PIO will be reclassified to Public Information Manager. PIO position will not be budgeted for FY 22-23.

## **Administrative Expenses**

- Workers' compensation insurance dues are increased to \$281,753 from \$256,139. Retrospective adjustment is estimated to be \$75,000. The retrospective adjustment for FY2021-22 was \$143,962, which reduced the workers compensation expenses for the year to \$112,177.

## **Utility Expenses**

- Expenses are forecast to increase slightly over the estimated actual for June 30, 2021.

## **Operating Expenses**

- Motor fuel is increased from FY2021-22 budget to \$130,300.
- Contingency Expense of \$110,000. This amount is less than 10 % of the Operating Expenses minus the Research Budget. This expense is built into the budget in case there is a need to buy more equipment, chemicals, or aerial services.

**CAPITAL BUDGET – SUMMARY**

The **Thermal Facility Remediation Fund Reserve** includes rental revenue of \$15,000 and a fund transfer from the General Fund of \$39,655.

**Figure 5 Thermal Facility Remediation Fund Reserve Capital Budget**

<b>Coachella Valley Mosquito and Vector Control District THERMAL FACILITY REMEDIATION FUND RESERVE</b>				
	<b>Proposed Budget 2022-2023</b>	Adopted Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
<b>Beginning Fund Balance</b>	<u>129,139</u>	<u>63,688</u>	<u>75,239</u>	<u>9,109</u>
<b>REVENUE</b>				
Misc Revenue				25,570
Income from Lease	15,000	15,000	15,000	17,295
Interest	400	400	400	(77)
Transfer From General Operating Fund	<u>39,655</u>	<u>38,500</u>	<u>38,500</u>	<u>35,000</u>
<b>TOTAL REVENUE</b>	<b>55,055</b>	53,900	53,900	77,787
<b>EXPENSES</b>				
Professional Fees				
Maintenance	-	-		11,656
Capital				
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	11,656
<b>Total Revenue Less Expense</b>	<u><u>55,055</u></u>	<u><u>53,900</u></u>	<u><u>53,900</u></u>	<u><u>66,131</u></u>
<b>Ending Fund Balance</b>	<u><u>184,194</u></u>	<u><u>117,588</u></u>	<u><u>129,139</u></u>	<u><u>75,239</u></u>



**Capital Equipment Replacement Fund Reserve Budget** expenses total \$220,551. This is funded from an annual transfer of \$86,361 based on the funding schedule shown in the Capital Equipment Replacement Fund Reserve Budget plus \$200,000 from the FY21-22 budget surplus.

**Figure 6 Capital Equipment Replacement Fund Reserve Budget**

Coachella Valley Mosquito and Vector Control District CAPITAL EQUIPMENT REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2022-2023	Adopted Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
<b>Beginning Fund Balance</b>	<u>620,254</u>	<u>726,018</u>	<u>732,971</u>	<u>1,249,929</u>
<b>REVENUE</b>				
Transfer from General Fund				
Interest	2,481	2,904	2,904	
Sale of Assets	-	-		
Transfers From Operating Budget	<u>286,361</u>	<u>47,506</u>	<u>47,506</u>	<u>43,187</u>
<b>TOTAL REVENUE</b>	<b>288,842</b>	<b>50,410</b>	<b>50,410</b>	<b>43,187</b>
<b>EXPENSES</b>				
8415 Capital Outlay - IT	152,832	161,452	145,390	46,760
8415 Capital Outlay - Fleet Equipment				
8415 Capital Outlay - Facilities		14,450	11,237	-
8415 Capital Outlay - Operations	67,719	-		72,639
8415 Capital Outlay - Lab Equipment		6,500	6,500	-
8900 Transfer funds to Fund 14				<u>444,706</u>
<b>TOTAL EXPENSES</b>	<b>220,551</b>	<b>182,402</b>	<b>163,126</b>	<b>564,105</b>
<b>Total Revenue Less Expense</b>	<u><u>68,291</u></u>	<u><u>(131,992)</u></u>	<u><u>572,339</u></u>	<u><u>(520,918)</u></u>
<b>Ending Fund Balance</b>	<u>688,545</u>	<u>594,026</u>	<u>620,254</u>	<u>729,012</u>

**FY2022-23 Capital Facility Replacement Fund Reserve Budget** includes capital expenses for areas, General Common Area, Building Interiors, Building Exteriors, and Mechanical totaling \$439,500. This is funded from transfer of \$590,000 based on the funding schedule shown in the Capital Replacement Fund Reserve Budget plus \$300,000 from the FY21-22 budget surplus.

**Figure 7 - Capital Facility Replacement Fund Reserve Budget**

Coachella Valley Mosquito and Vector Control District CAPITAL FACILITY REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2022-2023	Adopted Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
<b>Beginning Fund Balance</b>	<u>2,681,960</u>	<u>2,659,312</u>	<u>2,649,434</u>	<u>1,935,038</u>
<b>REVENUE</b>				
Transfer from Vehicle Fund	-	-		
Interest	24,718	18,395	19,312	
Transfers From Operating Budget	890,000	395,294	395,294	840,000
Sale of Assets			-	
<b>TOTAL REVENUE</b>	<b>914,718</b>	<b>413,689</b>	<b>414,606</b>	<b>840,000</b>
<b>CAPITAL EXPENSES</b>				
General Common Area	40,000	50,000		
Building Interiors	161,500	200,000	203,462	
Building Exteriors	120,000	48,000	84,715	
Mechanical	78,000	48,500	93,903	17,519
Fleet	40,000	-		108,086
<b>TOTAL EXPENSES</b>	<b>439,500</b>	<b>346,500</b>	<b>382,080</b>	<b>125,605</b>
<b>Total Revenue Less Expense</b>	<u>475,218</u>	<u>67,189</u>	<u>32,526</u>	<u>714,395</u>
<b>Ending Fund Balance</b>	<u>3,157,178</u>	<u>2,726,501</u>	<u>2,681,960</u>	<u>2,649,434</u>

**FY2022-23 Capital Project Sterile Mosquito Insectary Fund Reserve Budget** includes \$240,000 budget for equipment and feasibility study for laboratory expansion to add new insectary for the Sterile Insect Technique (SIT). This is funded from a transfer of \$500,000 from the Operating Budget and a one-off fund transfer from the General Fund of \$500,000 from the FY21-22 budget surplus.

Figure 8 Capital Project Fund

Coachella Valley Mosquito and Vector Control District CAPITAL PROJECT FUND BUDGET				
	Proposed Budget 2022-2023	Adopted Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
<b>Beginning Fund Balance</b>	-			
<b>REVENUE</b>				
Transfer from General Fund	500,000			
Interest				
Transfers From Operating Budget	500,000			
Sale of Assets				
<b>TOTAL REVENUE</b>	<b>1,000,000</b>			
<b>CAPITAL EXPENSES</b>				
Professional Services	40,000			
Capital Expenditure	200,000			
<b>TOTAL EXPENSES</b>	<b>240,000</b>			
<b>Total Revenue Less Expense</b>	<b>760,000</b>			
<b>Ending Fund Balance</b>	<b>760,000</b>			

**Coachella Valley Mosquito and Vector Control District  
GENERAL OPERATING BUDGET**

	<u>Preliminary Budget 2022-2023</u>	<u>Amended Budget 2021-2022</u>	<u>Estimated Actual 2021-2022</u>	<u>Actual 2020-2021</u>
<b>Beginning Spendable Fund Balance</b>	<b>11,939,817</b>	11,122,022	11,834,807	12,482,535
<b>REVENUES</b>				
Property Taxes Current	11,029,612	9,765,531	10,513,359	10,149,733
Property Taxes Prior	62,165	32,805	60,946	27,942
Interest Income	42,000	42,000	42,000	(4,854)
Miscellaneous Revenue	63,000	63,000	35,000	106,625
*Benefit Assessment Income	2,281,311	2,299,810	2,281,311	2,282,794
<b>TOTAL REVENUES</b>	<b>13,478,089</b>	12,203,146	12,932,616	12,562,240
<b>EXPENSES</b>				
<b>Payroll Expense</b>				
5101 Payroll - Full Time	5,910,271	5,378,287	5,378,287	5,047,596
5102 Payroll - Seasonal	142,020	203,400	203,400	154,385
5103 Temporary Services	6,900	6,900	6,900	6,900
5105 Overtime Expenses	34,120	45,120	45,120	24,297
5150 CalPERS Employer Payment of Unfunded Liability	190,024	1,363,024	1,363,024	314,253
5150 CalPERS State Retirement Expense	562,832	510,096	510,096	469,116
5155 Social Security Expense	360,143	331,680	331,680	318,120
5165 Medicare Expense	84,227	77,570	77,570	77,707
5170 Cafeteria Plan Expense	1,263,700	1,136,828	1,136,828	1,116,117
5172 Retiree Healthcare	392,420	372,588	372,588	358,313
5180 Deferred Compensation	121,857	108,010	108,010	95,830
5195 Unemployment Insurance	32,065	34,235	34,235	35,773
Total Payroll Expense	<b>9,100,580</b>	9,567,740	9,567,740	8,018,407
<b>Administrative Expense</b>				
5250 Tuition Reimbursement	20,000	20,000	12,000	27,148
5300 Employee Incentive	15,500	15,500	11,000	6,104
5301 Employee Support	-	-		1,028
5302 Wellness	5,600	5,600	1,000	103
5305 Employee Assistance Program	4,000	3,200	3,800	3,830
6000 Property & Liability Insurance	213,570	176,406	210,308	169,455
Retrospective Adjustment	(20,000)	(20,000)	(22,043)	(18,097)
<b>Sub Total</b>	<b>193,570</b>			
6001 Workers' Compensation Insurance	281,753	256,607	256,139	233,914
Retrospective Adjustment	(75,000)	(75,000)	(143,962)	(74,750)
<b>Sub Total</b>	<b>206,753</b>			
6050 Dues & Memberships	36,754	35,176	34,000	38,554
State Certified Technician Fees	6,741	7,640	4,000	
6060 Public Outreach Materials	27,360	7,950	7,000	26,289
6065 Recruitment/Advertising	7,500	7,500	6,158	5,897
6070 Office Supplies	21,121	17,111	16,121	15,272
6075 Postage	5,750	5,750	1,100	1,356
6080 Computer & Network Systems	8,199	8,199	8,199	4,350
6085 Bank Service Charges	250	200	250	1,021
6090 Local Agency Formation Commission	2,400	2,400	2,243	2,164
6095 Professional Fees				
Finance	41,300	36,000	40,000	40,703
Information Systems	-	-		1,850
Administration	-	40,000	22,103	7,150
Public Outreach	3,800	71,000	59,796	2,170
Laboratory	-	45,000	30,000	

**Coachella Valley Mosquito and Vector Control District  
GENERAL OPERATING BUDGET**

		<b>Preliminary Budget 2022-2023</b>	Amended Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
6100	Attorney Fees - General Counsel	<b>68,000</b>	68,000	70,000	72,986
6100	Attorney Fees - Labor Relations	-	-		-
6100	Attorney Fees - Personnel	-	-		902
6105	Legal Services - Abatement	<b>1,000</b>	1,000		
6106	HR Risk Management	<b>4,500</b>	6,000	1,500	10,585
6110	Conference Expense				
	MVCAC Committee Assignments	<b>13,400</b>	11,000	6,933	
	Annual Conference Expense	<b>21,735</b>	18,800	15,034	5,209
	Trustee Travel	<b>19,200</b>	14,600	3,000	
6115	Trustee In-Lieu Expense	<b>13,200</b>	13,200	13,200	13,100
6120	Trustee Support Expense	<b>7,600</b>	7,600	1,200	682
6200	Meetings Expense	<b>7,010</b>	4,890	1,500	1,087
6210	Promotion & Education	<b>28,000</b>	5,000	5,000	23,108
6220	Public Outreach Advertising	<b>56,000</b>	46,000	46,000	29,196
6500	Benefit Assessment Expense	<b>86,000</b>	86,000	143,466	44,227
<b>Total Administrative Expense</b>		<b>932,243</b>	948,329	866,045	696,593
<b>Utility Expense</b>					
6400	Utilities	<b>114,383</b>	106,000	113,000	112,882
6410	Telecommunications	<b>1,824</b>	1,824	1,824	1,973
<b>Total Utility Expense</b>		<b>116,207</b>	107,824	114,824	114,855
<b>Operating Expense</b>					
7000	Uniform Expense	<b>54,985</b>	44,727	48,191	45,175
7050	Safety Expense	<b>32,170</b>	32,375	26,268	32,459
7100	Physician Fees	<b>5,000</b>	5,000	3,982	4,090
7150	IT Communications	<b>56,500</b>	56,860	50,456	64,430
7200	Maintenance Supplies	<b>3,000</b>	3,000	3,293	2,188
7300	Building & Grounds Maintenance	<b>42,000</b>	42,000	50,422	47,585
7310	Calibration & Certification of Equipment	<b>6,170</b>	6,170	6,170	12167
7350	Permits, Licenses & Fees	<b>6,427</b>	8,273	9,141	26,957
7360	Software Licensing	<b>31,335</b>	22,305	22,305	
7400	Vehicle Maintenance & Repair	<b>44,720</b>	44,720	41,877	43,013
7420	Offsite Vehicle Maintenance & Repair	<b>16,882</b>	17,343	11,205	12,027
7450	Equipment Parts & Supplies	<b>26,940</b>	28,620	21,797	21,412
7500	Small Tools Expense	<b>4,700</b>	4,400	4,200	4,137
7550	Lab Operating Supplies	<b>35,720</b>	36,700	24,345	18,201
7570	Green Pool Surveillance	<b>6,000</b>	26,000	26,000	18,966
7575	Surveillance	<b>72,510</b>	60,360	63,360	52,502
7600	Staff Training				
	State Required CEU	<b>1,300</b>	1,674	2,155	148
	Professional Development	<b>84,400</b>	84,150	50,872	30,247
7650	Equipment Rentals	<b>1,000</b>	1,000	700	829
7675	Contract Services				
	Administration	<b>12,000</b>	7,500	9,342	11,527
	Information Systems	<b>45,081</b>	12,850	9,356	61,680
	Public Outreach	<b>2,400</b>	1,800		
	Fleet	<b>21,446</b>	19,670	13,934	12,650
	Facilities	<b>76,400</b>	60,400	80,400	100,886
	Operations	<b>5,500</b>	5,500	2,317	1,908
	Abatement	<b>2,000</b>	2,000		-
7680	Cloud Computing Services	<b>104,499</b>	101,370	101,370	

**Coachella Valley Mosquito and Vector Control District  
GENERAL OPERATING BUDGET**

	<b>Preliminary Budget 2022-2023</b>	Amended Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
7700 Motor Fuel & Oils	<b>130,300</b>	80,000	105,000	74,217
7750 Ops Operating Supplies	<b>14,600</b>	14,600	9,358	
7800 Control	-	-		
Chemical Control	<b>558,116</b>	696,780	592,254	429,190
Physical Control	<b>15,500</b>	14,500	-	601
7850 Aerial Applications	-	-		
Rural	<b>135,000</b>	134,213	147,675	87,626
Urban	<b>96,000</b>	75,000	34,200	59,570
7860 Unmanned Aircraft Applications	<b>40,000</b>	40,000	30,000	
8415 Operating Equipment	<b>62,442</b>	46,343	45,753	22,960
*8510 Research Projects	<b>150,000</b>	182,093	150,000	87,173
9000 Contingency Expense	<b>110,000</b>	109,750	-	-
<b>Total Operating Expense</b>	<b><u>2,113,043</u></b>	<u>2,130,046</u>	<u>1,797,698</u>	<u>1,398,688</u>
<b>TOTAL EXPENSES</b>	<b>12,262,073</b>	12,753,939	12,346,307	10,228,543
<b>Contribution to Capital Reserves</b>				
8900 Thermal Remediation Reserve	<b>39,655</b>	38,500	38,500	38,500
8900 Capital Facility Replacement Reserve	<b>890,000</b>	395,294	395,294	395,294
8900 Capital Project - SIT Insectory	<b>1,000,000</b>			
8900 Capital Equipment Replacement Reserve	<b>286,361</b>	47,506	47,506	47,506
<b>Total Contribution to Capital Reserves</b>	<b><u>2,216,016</u></b>	<u>481,300</u>	<u>481,300</u>	<u>481,300</u>
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>14,478,089</b>	13,235,239	12,827,607	10,709,843
<b>Operating Revenue Less Expenses, Transfers &amp; Continge</b>	<b><u>(1,000,000)</u></b>	<u>(1,032,093)</u>	<u>105,010</u>	<u>1,852,397</u>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>14,478,089</b>	13,235,239	12,827,607	10,709,843
<b>Ending Spendable Fund Balance</b>	<b><u>(1,000,000)</u></b>	<u>10,089,929</u>	<u>11,939,817</u>	<u>11,834,807</u>

**Coachella Valley Mosquito and Vector Control District  
THERMAL FACILITY REMEDIATION FUND RESERVE**

	<b>Proposed Budget 2022-2023</b>	Adopted Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
<b>Beginning Fund Balance</b>	<u>129,139</u>	<u>63,688</u>	<u>75,239</u>	<u>9,109</u>
<b>REVENUE</b>				
Misc Revenue				25,570
Income from Lease	<b>15,000</b>	15,000	15,000	17,295
Interest	<b>400</b>	400	400	(77)
Transfer From General Operating Fund	<b>39,655</b>	38,500	38,500	35,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUE</b>	<b>55,055</b>	53,900	53,900	77,787
<b>EXPENSES</b>				
Professional Fees				
Maintenance	-	-		11,656
Capital				
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	-	-	-	11,656
<b>Total Revenue Less Expense</b>	<hr/> <b>55,055</b> <hr/>	<hr/> 53,900 <hr/>	<hr/> 53,900 <hr/>	<hr/> 66,131 <hr/>
<b>Ending Fund Balance</b>	<u>184,194</u>	<u>117,588</u>	<u>129,139</u>	<u>75,239</u>

**Coachella Valley Mosquito and Vector Control District  
CAPITAL EQUIPMENT REPLACEMENT FUND RESERVE BUDGET**

	<b>Proposed Budget 2022-2023</b>	Adopted Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
<b>Beginning Fund Balance</b>	<b><u>620,254</u></b>	<u>726,018</u>	<u>732,971</u>	<u>1,249,929</u>
<b>REVENUE</b>				
Transfer from General Fund				
Interest	<b>2,481</b>	2,904	2,904	
Sale of Assets	-	-		
Transfers From Operating Budget	<b>286,361</b>	47,506	47,506	43,187
<b>TOTAL REVENUE</b>	<b><u>288,842</u></b>	<u>50,410</u>	<u>50,410</u>	<u>43,187</u>
<b>EXPENSES</b>				
8415 Capital Outlay - IT	<b>152,832</b>	161,452	145,390	46,760
8415 Capital Outlay - Fleet Equipment				
8415 Capital Outlay - Facilities		14,450	11,237	-
8415 Capital Outlay - Operations	<b>67,719</b>	-		72,639
8415 Capital Outlay - Lab Equipment		6,500	6,500	-
8900 Transfer funds to Fund 14				444,706
<b>TOTAL EXPENSES</b>	<b><u>220,551</u></b>	<u>182,402</u>	<u>163,126</u>	<u>564,105</u>
<b>Total Revenue Less Expense</b>	<b><u><u>68,291</u></u></b>	<u><u>(131,992)</u></u>	<u><u>572,339</u></u>	<u><u>(520,918)</u></u>
<b>Ending Fund Balance</b>	<b><u>688,545</u></b>	<u>594,026</u>	<u>620,254</u>	<u>729,012</u>



**Coachella Valley Mosquito and Vector Control District  
CAPITAL FACILITY REPLACEMENT FUND RESERVE BUDGET**

	<b>Proposed Budget 2022-2023</b>	Adopted Budget 2021-2022	Estimated Actual 2021-2022	Actual 2020-2021
<b>Beginning Fund Balance</b>	<b><u>2,681,960</u></b>	<u>2,659,312</u>	<u>2,649,434</u>	<u>1,935,038</u>
<b>REVENUE</b>				
Transfer from Vehicle Fund	-	-		
Interest	<b>24,718</b>	18,395	19,312	
Transfers From Operating Budget	<b>890,000</b>	395,294	395,294	840,000
Sale of Assets			-	
<b>TOTAL REVENUE</b>	<b><u>914,718</u></b>	<u>413,689</u>	<u>414,606</u>	<u>840,000</u>
<b>CAPITAL EXPENSES</b>				
General Common Area	<b>40,000</b>	50,000		
Building Interiors	<b>161,500</b>	200,000	203,462	
Building Exteriors	<b>120,000</b>	48,000	84,715	
Mechanical	<b>78,000</b>	48,500	93,903	17,519
Fleet	<b>40,000</b>	-		108,086
<b>TOTAL EXPENSES</b>	<b><u>439,500</u></b>	<u>346,500</u>	<u>382,080</u>	<u>125,605</u>
<b>Total Revenue Less Expense</b>	<b><u><u>475,218</u></u></b>	<u><u>67,189</u></u>	<u><u>32,526</u></u>	<u><u>714,395</u></u>
<b>Ending Fund Balance</b>	<b><u>3,157,178</u></b>	<u>2,726,501</u>	<u>2,681,960</u>	<u>2,649,434</u>

**Coachella Valley Mosquito and Vector Control District  
CAPITAL PROJECT FUND BUDGET**

	<b>Proposed Budget 2022-2023</b>	Adopted Budget <u>2021-2022</u>	Estimated Actual <u>2021-2022</u>	Actual <u>2020-2021</u>
<b>Beginning Fund Balance</b>	<u>-</u>			
<b>REVENUE</b>				
Transfer from General Fund	<b>500,000</b>			
Interest				
Transfers From Operating Budget	<b>500,000</b>			
Sale of Assets				
		<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUE</b>	<b>1,000,000</b>			
<b>CAPITAL EXPENSES</b>				
Professional Services	<b>40,000</b>			
Capital Expenditure	<b>200,000</b>			
		<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	<b>240,000</b>			
<b>Total Revenue Less Expense</b>	<u><b>760,000</b></u>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Ending Fund Balance</b>	<u><b>760,000</b></u>			