



**Coachella Valley Mosquito and Vector Control District**

**43420 Trader Place, Indio, CA 92201 | (760) 342-8287 | [cvmosquito.org](http://cvmosquito.org)**

**Budget Workshop Meeting**

**Tuesday, May 14, 2024**

**4:30 p.m.**

**AGENDA**

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The Board of Trustees will take action on all items on the agenda.

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Materials related to an agenda item that are submitted to the Board of Trustees 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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This meeting will be conducted by video and/or teleconference as well as in person at the District office located at the address listed above. To view/listen/participate in the meeting live, please join by calling 1-888-475-4499 (toll-free), meeting ID: [836 7839 8936](https://us02web.zoom.us/j/83678398936), or click this link to join: <https://us02web.zoom.us/j/83678398936>.

**TELECONFERENCE NOTICE**

Pursuant to Government Code section 54953(b), President John Peña will participate from the Hyatt Regency Huntington Beach Resort and Spa, 21500 Pacific Coast HWY, Huntington Beach, CA 92648. This Notice and Agenda will be posted at the teleconference location. Accessibility to and public comment from this address will be provided as required by Government Code section 54953(b)(3).

Assistance for those with disabilities: If you have a disability and need an accommodation to participate in the meeting, please contact the Clerk of the Board at (760) 342-8287 at least 48 hours prior to the meeting to inform us of your needs and to determine if accommodation is feasible. The District will attempt to accommodate you in every reasonable manner.

**1. Call to Order** – John Peña, President

**A. Roll Call**

**2. Confirmation of Agenda**

**3. Public Comments**

Members of the public may provide comments in person or remotely at the time of the meeting as set forth in the agenda. Public comments may also be sent by E-mail to the Clerk of the Board by 2:30 p.m. on May 14, 2024, at [mscarborougheckel@cvmosquito.org](mailto:mscarborougheckel@cvmosquito.org). E-mails received prior to 2:30 p.m. on the day of the Board meeting will be made part of the record and distributed to the Board. This method is encouraged as it gives the Board of Trustees the opportunity to reflect upon your input. E-mails will not be read at the meeting.

**A. PUBLIC Comments — NON-AGENDA ITEMS:** This time is for members of the public to address the Board of Trustees 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 Board of Trustees 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 Board of Trustees and shall be devoid of any personal attacks. Members of the public are expected to maintain a professional, courteous decorum during public comments.

**4. Overview/Discussion of the DRAFT FY 2024-2025 Budget** — Clive Weightman, Treasurer, David l'Anson, Administrative Finance Manager and Jeremy Wittie, M.S., CSDM, General Manager

**5. Trustee/Staff Comment**

**6. Adjournment**

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**Certification of Posting**

I certify that on May 10, 2024, 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 May 10, 2024

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Megan Scarborough-Eckel, Clerk of the Board



## Coachella Valley Mosquito and Vector Control District

May 14, 2024

### Staff Report

**Agenda Item:** Budget Workshop

**Overview/Discussion of the DRAFT FY 2024-2025 Budget** — Clive Weightman, Treasurer, David l'Anson, Administrative Finance Manager and Jeremy Wittie, M.S., CSDM, General Manager

#### **Background:**

Greetings Board of Trustees,

The budget process kicked off in January with the issuing of the budget calendar and the department budget forms. Program Managers submitted their first draft at the beginning of March which was reviewed by the Administrative Finance Manager and General Manager. Once reviewed and discussed with staff, the first draft budget was presented to the Finance Committee in April 9, 2024, the second draft was presented to the Finance Committee May 3, 2024. During these meetings, several key areas were discussed in detail including revenue assumptions, CalPERS unfunded liability, capital projects and reserve funds. Following the first meeting, the Finance Committee directed staff to present additional scenarios. The scenarios included:

- The timing and funding of both the Centrica Green Infrastructure/Energy Efficiency Project and Boardroom and Operations Offices Project
- Exploring the Emergency Reserve funding level
- Contribution to SIT Capital Reserve
- CalPERS Additional Discretionary Payment (ADP) and Section 115 Trust funding amount
- Revenue assumptions increase for property taxes ranging from 5 to 9%.

After thorough analysis and discussion with the Finance Committee, General Manager and staff, the following scenario is presented in the draft FY24-25 Budget:

- Property taxes increased 7%.
- Emergency Reserve Fund balance remains at \$4.9m
- Contribution to Capital Reserves \$0.5million to SIT Capital Project and \$1.1million to Capital Facility Fund, funding Centrica project for FY24-25
- Board Room and Operations Offices Project fully funded FY25-26; Plans and RFPs completed FY 24-25
- CalPERS ADP payment of \$500,000 plus \$200,000 prefunding CalPERS Section 115 Trust pension stabilization fund

A balanced budget is proposed with a revenue forecast to be \$16,944,900, while expenditure is forecast to be \$16,944,900. Prior year assumptions of property tax increases of 5%, was raised to 7% which will increase revenue by \$250,000. If property tax receipts received by January 2025 show a lower than 7% increase, then contribution to capital reserves will be reduced accordingly.

The Capital Budget includes a placeholder of \$3 million for the Centrica Project. The project and scope still needs to be approved by the Board. This project will be funded from future energy savings over a long-term period. It includes LED lighting upgrade, Building Management System (BMS) upgrade, Heating Ventilation and Air Conditioning (HVAC) Replacement, Solar Panel and Inverter Replacement, Solar Photovoltaics (PV) – Expansion and Installation of Electric Vehicle (EV) Charging Infrastructure and charging Stations. Each of these areas have a cost associated to them and a payback period. The project scope can change, each item will be discussed with the Board during a future workshop.

## REVENUE HIGHLIGHTS

- The Benefit Assessment rate remains at \$14.39 per Single Family Equivalent with current estimate of total revenue being \$2,370,094.
- Property tax revenue increased 7%.
- Property tax increment revenue increased 7%.

## EXPENDITURE HIGHLIGHTS

- Full-time equivalents (FTE), increases from 73.3 to 74.8 FTE.
- **Two Laboratory Assistant I** and one **HR Assistant** positions were added to the budget.
- Cost of living adjustment # % for all employees.
- CalPERS Employer Rate increase from 10.66 % to 10.71 % (Classic members).
- CalPERS unfunded accrued liability (UAL) \$81,183 / \$500,000 additional discretionary payment (ADP) and Fresh Start shorten amortization period to 5 years saving \$1.8million
- Prefunding \$200,000 to California Employers' Pension Prefunding Trust (CEPPT) Fund
- CalPERS CERBT fully funded for retiree healthcare contribution reallocated to pension trust.
- \$93,000 allocated for IT Strategic Plan projects.
- \$500,000 allocated to the Sterile Insect Technique Fund Reserve
- Capital Projects – Centrica green project \$3 million / Boardroom and Operations Building design and planning phase \$250,000.

## CAPITAL RESERVES FORECAST

The total beginning Capital Fund balance for July 1, 2024, is estimated to be \$19,429,348, the ending balance on June 30, 2025, estimated to be \$17,551,984.

- **General Reserve** beginning balance \$12,393,867, \$1.9million transfer to Capital Facility Replacement Fund. Ending balance **\$12,393,867**.
- **Thermal Facility Remediation Fund Reserve** beginning balance \$215,877, fund transfer of \$67,000 and revenue of \$16,400. Ending balance **\$299,277**.
- **Capital Equipment Replacement Fund Reserve** beginning balance \$647,864, interest and fund transfer of \$195,298 minus planned equipment purchases of \$238,955. Ending balance **\$623,131**.
- **Capital Facility Replacement Fund Reserve** beginning balance \$4,594,466 interest and fund transfer of \$1,128,422 minus facility capital improvement expenses of \$4,039,171. Ending balance **\$2,017,274**.
- **Capital Project Sterile Mosquito Insectary Fund Reserve** beginning balance \$1,577,274, \$500,000 fund transfer from Operating Budget minus expenses of \$60,000. Ending balance **\$2,017,274**.

<b>Capital Reserves Forecast</b>	Beginning Balance July 1, 2024	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2025
<b>GENERAL FUND</b>					
<b>Committed Reserves:</b> <i>Public Health Emergency</i>	<b>4,907,055</b>				<b>4,907,055</b>
<b>Assigned Reserves:</b> <i>Operations</i>	<b>7,000,000</b>	16,944,899	(1,890,720) <sup>(1)</sup>	(15,054,179)	<b>7,000,000</b>
<i>Future Healthcare Liabilities (Net OPEB Liability)</i>					
<i>Unassigned</i>	<b>486,812</b>				<b>486,812</b>
Total	<b>12,393,867</b>	16,944,899	(1,890,720)	(15,054,179)	<b>12,393,867</b>
<b>THERMAL FACILITY REMEDIATION FUND RESERVE</b>					
<b>Assigned Reserves:</b> <i>Thermal Facility Remediation Fund</i>	<b>215,877</b>	16,400	67,000 <sup>(1)</sup>		<b>299,277</b>
Total	<b>215,877</b>	16,400	67,000		<b>299,277</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>					
<b>Assigned Reserves:</b> <i>Equipment</i>	<b>647,864</b>	18,924	195,298 <sup>(1)</sup>	(238,955)	<b>623,131</b>
Total	<b>647,864</b>	18,924	195,298	(238,955)	<b>623,131</b>
<b>CAPITAL FACILITY REPLACEMENT FUND</b>					
<b>Assigned Reserves:</b> <i>Facility &amp; Vehicle Replacement</i>	<b>4,594,466</b>	534,718	1,128,422 <sup>(1)</sup>	(4,039,171)	<b>2,218,435</b>
Total	<b>4,594,466</b>	534,718	1,128,422	(4,039,171)	<b>2,218,435</b>
<b>CAPITAL PROJECT SIT INSECTARY CONSTRUCTION FUND</b>					
<b>Assigned Reserves:</b> <i>Capital Project Sterile Mosquito Insectary Construction</i>	<b>1,577,274</b>	0	500,000 <sup>(1)</sup>	(60,000)	<b>2,017,274</b>
Total	<b>1,577,274</b>	0	500,000	(60,000)	<b>2,017,274</b>
<b>Total Fund Balance</b>	<b>19,429,348</b>	17,514,941	0	(19,392,305)	<b>17,551,984</b>
<sup>(1)</sup> Transfer to/from Operating Budget					

### OPERATING BUDGET REVENUE

The total operating revenue for FY 2024-25 is forecast to increase to \$16,944,900 which is 5.7% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2024, of \$16,033,527.

REVENUE	ADOPTED BUDGET 2023-2024	ESTIMATED ACTUAL 6/30/2024	% DIFFERENCE	PROPOSED BUDGET 2024-2025	% DIFFERENCE
PROPERTY TAXES CURRENT	12,553,653	13,260,845	5.6%	<b>14,171,177</b>	6.9%
PROPERTY TAXES PRIOR	56,290	64,588	14.7%	<b>65,629</b>	1.6%
INTEREST INCOME	275,000	275,000	0.0%	<b>275,000</b>	0.0%
MISCELLANEOUS	63,000	63,000	0.0%	<b>63,000</b>	0.0%
BENEFIT ASSESSMENT	2,370,094	2,370,094	0.0%	<b>2,370,094</b>	0.0%
<b>TOTAL</b>	<b>\$15,318,037</b>	<b>\$16,033,527</b>	<b>4.7%</b>	<b>\$16,944,900</b>	<b>5.7%</b>

### REVENUE ASSUMPTION

- Benefit Assessment rates per Single Family Equivalent (SFE) remains at \$14.39 per SFE estimated revenue \$2,370,094.
- Property Tax Current to increase by 7% in line with Assessors Valuation and historical revenue trends.

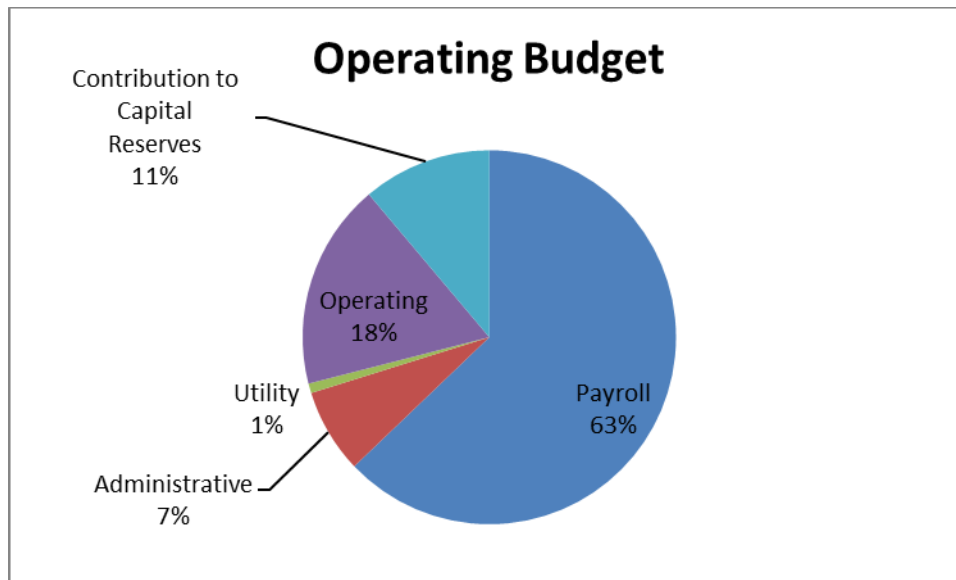
Interest revenue \$275,000, Miscellaneous revenue includes \$16,000 estimated credit card rebate, \$35,000 for USDA refund for expenses, and \$12,000 for reimbursement for testing other mosquito & vector control districts' mosquito samples for WNV or SLE.

### OPERATING BUDGET EXPENDITURE

Total Operating budget expenditure for FY2023-24 is forecast to be \$16,944,900, 7.1% increase over the estimated actual for FYE June 30, 2024.

EXPENDITURE	ADOPTED BUDGET 2023-2024	ESTIMATED ACTUAL 6/30/2024	% DIFFERENCE	PROPOSED BUDGET 2024-2025	% DIFFERENCE
PAYROLL	9,860,222	9,581,411	-2.8%	<b>10,653,190</b>	10.1%
ADMINISTRATIVE	1,214,332	1,118,590	-7.9%	<b>1,237,835</b>	9.6%
UTILITY	139,607	138,096	-1.1%	<b>140,543</b>	1.7%
OPERATING	2,711,808	2,487,225	-8.3%	<b>3,022,612</b>	17.7%
CONTRIBUTION TO CAPITAL RESERVES	2,414,158	2,414,158	0.0%	<b>1,890,720</b>	-27.7%
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>\$16,276,238</b>	<b>\$15,739,480</b>	<b>-3.7%</b>	<b>\$16,944,900</b>	<b>7.1%</b>





**Figure 1 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 increase by 10.1% over the estimated actual for FYE June 30, 2024. Reasons include cost of living increase, positions budgeted for full fiscal year not filled, one extra full-time position and CalPERS ADP of \$500,000.

The 2024-25 Operating expenses which are 18 % of total budget, are forecast to be 17.7% more than the latest estimate for 2023-24. Main reason are the pesticide budget increased due to inflation and increase in drone applications, and expenses associated with Cyber security projects outlined in the Districts IT Master Plan. Aerial applications for mosquito-borne disease response is now budgeted in the Contingency line item.

Administrative expenses are projected to increase by 9.6 %, increases include \$30,000 of funds allocated for Strategic Plan vendor, increase in workers compensation, and increase in property and liability insurance. Contribution to Capital Reserves decreased by 27.7%, prior year included one off contribution from General Fund to Capital Reserves for capital projects.

**EXPENDITURE ASSUMPTIONS**

**Payroll**

The District employs seventy-one full-time equivalents (FTE), increased with seasonal (part-time) staff beginning early summer 3.8 FTE, totaling 74.8 full-time equivalents (FTE). This is an increase of 1.5 FTE compared to prior year.

## Full Time Equivalent Fiscal Year Comparison

Department	Adopted FY2023-24		Proposed FY2024-25	
	Full Time FTEs	Part Time FTEs	Full Time FTEs	Part Time FTEs
Administration	2.0	0.0	2.0	0.0
Finance	5.0	0.0	4.0	0.0
Human Resources	3.0	0.0	4.0	0.0
Information Systems	3.0	0.0	3.0	0.0
Public Outreach	5.0	0.0	5.0	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	11.0	0.4	13.0	0.4
Unmanned Aerial Applications	1.5	0.0	2.0	0.0
Control Operations	35.0	3.4	34.0	3.4
<b>Total</b>	<b>69.5</b>	<b>3.8</b>	<b>73.3</b>	<b>71.0</b>
				<b>74.8</b>

- Cost of living adjustment #% for all employees per MOU
- CalPERS Employer Rate increase from 10.66 % to 10.71 % (Classic members).
- CalPERS unfunded accrued liability (UAL) \$81,183 / \$500,000 additional discretionary payment (ADP) and Fresh Start shorten amortization period to 5 years saving \$1.8million in interest payments.
- Prefunding \$200,000 to California Employers' Pension Prefunding Trust (CEPPT) Fund
- CalPERS CERBT fully funded for retiree healthcare contribution reallocated to pension trust.

### Human Resources Department

#### Position Added

**Human Resources Assistant**- - A robust and capable Human Resource Department ensures a healthy workforce. Our HR department has expanded to formally include Risk Management and the duties of District Safety Officer. With the increase in staff, growth in the complexities of the workforce, and ever-changing landscape of Federal and State regulations, additional support is needed to continue the efficient operations of the HR Department. This position's duties will include administrative responsibilities such as

benefits administration, record keeping, scheduling of employee training, and assisting with front office duties.

Position Removed - Administrative Assistant assigned to HR.

## **Surveillance and Quality Control Department**

### Position Added

Laboratory Assistants (2) – The District’s mosquito surveillance grid allows the District to identify where risk is the greatest for mosquito-borne disease and focus our operations and outreach efforts during the virus season. Over the last several years, with both local and invasive mosquito surveillance, workload has increased. Adding two additional Laboratory Assistants will allow the District to process this increase more quickly in work associated with mosquito surveillance and allow other laboratory staff, such as District Biologists, to refocus on their essential duties such as mosquito virus testing, and applied studies aimed at ensuring effective and efficient surveillance programs.

## **Control Operations Department**

Position Removed - Administrative Assistant assigned to Operations.

### **Administrative Expenses**

- Workers' compensation insurance increased by 10% & Liability insurance increased by 5%.
- \$30,000 allocated for Strategic Plan consultant.

### **Utility Expenses**

- Expenses are forecast to increase 1.7% over the estimated actual for June 30, 2024.

### **Operating Expenses**

- Operating expenses average 15% increase year over year based on year-end actuals. This year’s Operating expenses are slightly above this average increase primarily due to District Strategic plan projects and increase in mosquito control products expense.
- Information Technology expenses increased by 33% over prior years estimated actuals. Much of the increase is attributed to the District IT Master Plan. This plan was recently completed and will be presented to the Board in June/July. However, because of budget timing Staff requested an “advance” on the plan focused on bolstering District cyber security. This includes upgrade of email, web browser, and network protection. This expense also includes additional software to better utilize surveillance data by all staff to efficiently deploy District resources through the mosquito virus season.

- Operation control products increased by 17% over previous year's estimated actual due to inflation and increase in use of certain formulations for the expanding drone aerial application program.
- Contingency Expense increased to \$275,000. This includes aerial applications for mosquito virus response and the 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.
- Motor fuel has increased 23% from latest estimate.

### **CAPITAL BUDGET – SUMMARY**

#### **FUND 12 Thermal Facility Remediation Capital Fund Reserve**

This fund reserve is set up to fund ongoing maintenance and capital improvements at the District's old Thermal headquarters. Remediation work was originally performed in 2008 to pave the grounds that were polluted with DDT. The fund reserve includes rental revenue of \$15,000 and a fund transfer from the General Fund of \$71,020. No expenditures are budgeted for this fiscal year.

#### **FUND 13 Capital Equipment Replacement Fund Reserve**

This fund reserve is set up to fund new and/or replacement IT, Operations, Laboratory equipment. Budget expenses total \$238,955. This is funded from an annual transfer of \$195,298 based on a funding schedule. Capital expenditure includes fiber optic upgrade (30%) to optimize the use of District technology, VMware virtual server (9%) which will allow District to test data backups without interruption of services, network switches (18%) and replacement laptops, desktops, monitors, and accessories (30%) for all staff.

#### **FUND 14 Capital Facility Replacement Fund Reserve**

This fund reserve is set up to fund maintenance, repair and replacement of District facilities and vehicles. The FY2024-25 Capital Budget includes capital expenses for General Common Areas, Building Interiors, Building Exteriors, and Mechanical totaling \$4,039,171.

75% of this expense is associated with the Centrica Energy Solution project. The Board will decide if the District moves forward proposal that will update the District's HVAC, lighting, solar array, and building control systems, and install the infrastructure to meet the States mandated fleet conversion to zero-emission vehicles. This project and the components thereof will be presented to the Board final approval of scope and cost early FY 23-25.

District staff and the Ad hoc Building committee have been working with Holt Architects to create preliminary plans to update the Board room to reconfigure the space and technology to meet the needs of the Board and a growing staff. Staff and the complexity of District operations has grown thus a need for additional office space to support their work. Staff has

budgeted \$250K to complete all architectural plans and RFPs for FY 24-25 with construction beginning early FY 25-16. This staggering is to ensure there is coordination with the Centrica project as there are significant mechanical and electrical upgrades being proposed and to prevent duplication of work.

**FUND 15 Capital Project Sterile Mosquito Insectary Fund Reserve**

This fund reserve is set up to fund new SIT Laboratory. The FY24-25 budget includes \$0.5million fund transfer from General Operating Budget, \$60,000 budget for equipment maintenance and feasibility study for laboratory expansion to add a new insectary for the Sterile Insect Technique (SIT).

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

	<b>Proposed Budget 2024-2025</b>	Adopted Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023
<b>Beginning Spendable Fund Balance</b>	<b>12,393,867</b>	12,260,801	12,099,820	9,435,704
<b>REVENUES</b>				
Property Taxes Current	<b>14,171,177</b>	12,553,653	13,260,845	12,421,456
Property Taxes Prior	<b>65,629</b>	56,290	64,588	57,154
Interest Income	<b>275,000</b>	275,000	275,000	217,858
Miscellaneous Revenue	<b>63,000</b>	63,000	63,000	30,370
Benefit Assessment Income	<b>2,370,094</b>	2,370,094	2,370,094	2,366,759
<b>TOTAL REVENUES</b>	<b>16,944,899</b>	15,318,037	16,033,527	15,093,597
<b>EXPENSES</b>				
<b>Payroll Expense</b>				
5101 Payroll - Full Time	<b>6,656,349</b>	6,374,624	6,195,624	5,910,835
5102 Payroll - Seasonal	<b>202,865</b>	142,020	142,020	82,457
5103 Temporary Services	<b>14,900</b>	14,900	8,060	3,375
5105 Overtime Expenses	<b>29,440</b>	30,120	33,120	29,391
5150 CalPERS Employer Payment of Unfunded Liabil	<b>781,183</b>	200,000	200,000	222,586
5150 CalPERS State Retirement Expense	<b>699,692</b>	677,051	647,051	535,869
5155 Social Security Expense	<b>409,979</b>	390,377	380,377	379,985
5165 Medicare Expense	<b>95,882</b>	91,298	86,298	90,760
5170 Cafeteria Plan Expense	<b>1,381,508</b>	1,332,665	1,288,518	1,261,714
5172 Retiree Healthcare	<b>210,000</b>	439,420	439,420	385,346
5180 Deferred Compensation	<b>137,156</b>	133,945	128,857	123,812
5195 Unemployment Insurance	<b>34,235</b>	33,801	32,065	25,921
Total Payroll Expense	<b>10,653,190</b>	9,860,222	9,581,411	9,052,051
<b>Administrative Expense</b>				
5250 Tuition Reimbursement	<b>5,000</b>	20,000	2,000	11,615
5300 Employee Incentive	<b>10,000</b>	16,500	9,597	4,922
5301 Employee Support	-	-	-	-
5302 Wellness	<b>10,600</b>	5,600	7,946	990
5305 Employee Assistance Program	<b>2,500</b>	3,200	2,446	3,650
6000 Property & Liability Insurance	332,738	333,895	332,246	256,124
Retrospective Adjustment	(15,000)	(15,000)	(17,072)	(13,602)
<b>Sub Total</b>	<b>317,738</b>			
6001 Workers' Compensation Insurance	278,798	303,447	301,020	240,855
Retrospective Adjustment	(50,000)	(50,000)	(40,281)	(52,966)
<b>Sub Total</b>	<b>228,798</b>			
6050 Dues & Memberships	<b>52,766</b>	46,903	48,095	45,964
State Certified Technician Fees	<b>4,819</b>	4,983	4,000	
6060 Public Outreach Materials	<b>41,950</b>	27,950	27,000	24,445
6065 Recruitment/Advertising	<b>6,000</b>	10,000	2,643	7,906
6070 Office Supplies	<b>23,035</b>	19,385	16,121	12,151
6075 Postage	<b>6,300</b>	6,100	3,916	5,207
6080 Computer & Network Systems	<b>13,399</b>	13,399	2,434	5,384
6085 Bank Service Charges	<b>500</b>	500	476	394
6090 Local Agency Formation Commission	<b>3,000</b>	3,500	2,911	2,541
6095 Professional Fees				
Finance	<b>44,300</b>	50,700	49,000	38,250
Information Systems	<b>58,550</b>	40,000	40,000	-
Administration	<b>30,000</b>	-	-	6,500
Public Outreach	<b>7,000</b>	1,800	475	1,825
Laboratory	-	-	-	4,785

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

	<b>Proposed Budget 2024-2025</b>	Adopted Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023
6100 Attorney Fees - General Counsel	<b>97,000</b>	85,800	85,800	57,328
6100 Attorney Fees - Labor Relations	-	-		-
6100 Attorney Fees - Personnel	-	-		
6105 Legal Services - Abatement	-	1,000		
6106 HR Risk Management	<b>8,000</b>	5,210	5,885	7,819
6110 Conference Expense				
MVCAC Committee Assignments	<b>14,000</b>	16,200	6,263	5,592
Annual Conference Expense	<b>32,800</b>	25,200	18,360	14,679
Trustee Travel	<b>15,400</b>	19,200	9,265	6,724
6115 Trustee In-Lieu Expense	<b>13,200</b>	13,200	12,032	12,774
6120 Trustee Support Expense	<b>7,600</b>	7,600	5,863	5,225
6200 Meetings Expense	<b>11,380</b>	26,060	7,949	3,978
6210 Promotion & Education	<b>33,200</b>	33,000	33,200	22,956
6220 Public Outreach Advertising	<b>56,000</b>	56,000	56,000	54,623
6500 Benefit Assessment Expense	<b>83,000</b>	83,000	83,000	80,768
<b>Total Administrative Expense</b>	<b>1,237,835</b>	1,214,332	1,118,590	879,406
<b>Utility Expense</b>				
6400 Utilities	<b>137,783</b>	137,783	135,783	127,863
6410 Telecommunications	<b>2,760</b>	1,824	2,313	2,325
<b>Total Utility Expense</b>	<b>140,543</b>	139,607	138,096	130,188
<b>Operating Expense</b>				
7000 Uniform Expense	<b>61,749</b>	60,025	57,191	50,854
7050 Safety Expense	<b>45,220</b>	36,520	33,520	35,837
7100 Physician Fees	<b>3,000</b>	7,000	3,982	2,660
7150 IT Communications	<b>94,980</b>	70,780	57,894	67,507
7200 Maintenance Supplies	<b>3,000</b>	3,000	3,000	3,111
7300 Building & Grounds Maintenance	<b>47,000</b>	47,000	50,422	58,665
7310 Calibration & Certification of Equipment	<b>6,800</b>	6,800	6,500	7051
7350 Permits, Licenses & Fees	<b>9,242</b>	8,522	9,141	7,882
7360 Software Licensing	<b>64,529</b>	33,512	22,305	28240
7400 Vehicle Maintenance & Repair	<b>59,700</b>	56,664	46,000	53,107
7420 Offsite Vehicle Maintenance & Repair	<b>19,378</b>	19,416	17,000	17,198
7450 Equipment Parts & Supplies	<b>34,380</b>	30,130	25,000	25,314
7500 Small Tools Expense	<b>6,500</b>	4,700	4,200	4,347
7550 Lab Operating Supplies	<b>55,275</b>	61,850	58,000	47,829
7570 Green Pool Surveillance	<b>25,000</b>	30,000	25,000	2,400
7575 Surveillance	<b>134,610</b>	128,810	110,000	85,020
7600 Staff Training				
State Required CEU	<b>2,960</b>	2,800	2,155	632
Professional Development	<b>150,514</b>	115,350	85,654	66,607
7650 Equipment Rentals	<b>1,500</b>	1,500	2,075	496
7675 Contract Services				
Administration	<b>12,000</b>	12,000	11,862	10,487
Information Systems	<b>34,908</b>	21,457	22,457	29,954
Public Outreach	<b>2,400</b>	2,400	1,196	1,453
Fleet	<b>19,751</b>	20,076	18,280	18,015
Facilities	<b>94,199</b>	78,400	78,400	69,080
Operations	<b>7,000</b>	5,000	3,148	4,203
Abatement	-	2,000		-
7680 Cloud Computing Services	<b>235,037</b>	135,260	132,260	113,684

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

	<b>Proposed Budget 2024-2025</b>	Adopted Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023
7700 Motor Fuel & Oils	<b>159,800</b>	160,500	130,000	112,530
7750 Ops Operating Supplies	<b>23,000</b>	9,000	9,358	12,266
7800 Control	-	-		
Chemical Control	<b>822,830</b>	687,016	724,016	642,710
Physical Control	<b>10,000</b>	17,000	-	
Biological Control	-	-		
7850 Aerial Applications	-	-		
Rural	<b>150,000</b>	131,600	147,675	137,970
Urban	-	120,000	100,650	87,740
7860 Unmanned Aircraft Applications	-	20,000	20,000	10,964
8415 Operating Equipment	<b>101,350</b>	75,720	75,000	45,795
8510 Research Projects	<b>250,000</b>	380,000	285,283	169,796
9000 Contingency Expense	<b>275,000</b>	110,000	108,601	103,268
<b>Total Operating Expense</b>	<b>3,022,612</b>	2,711,808	2,487,225	2,146,839
<b>TOTAL EXPENSES</b>	<b>15,054,179</b>	13,925,968	13,325,322	12,208,484
<b>Contribution to Capital Reserves</b>				
8900 Thermal Remediation Reserve	<b>71,020</b>	67,000	67,000	38,500
8900 Capital Facility Replacement Reserve	<b>1,124,402</b>	1,451,860	1,451,860	395,294
8900 Capital Project - SIT Insectory	<b>500,000</b>	700,000	700,000	
8900 Capital Equipment Replacement Reserve	<b>195,298</b>	195,298	195,298	47,506
<b>Total Contribution to Capital Reserves</b>	<b>1,890,720</b>	2,414,158	2,414,158	481,300
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>16,944,899</b>	16,340,126	15,739,480	12,689,784
<b>Operating Revenue Less Expenses, Transfers &amp; Contin</b>	<b>0</b>	(1,022,090)	294,047	2,403,813
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>16,944,899</b>	16,340,126	15,739,480	12,689,784
<b>Ending Spendable Fund Balance</b>	<b>12,393,867</b>	11,238,712	12,393,867	11,839,517



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

	<b>Proposed Budget 2024-2025</b>	Adopted Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023
<b>Beginning Fund Balance</b>	<b>215,877</b>	148,674	180,508	122,739
<b>REVENUE</b>				
Misc Revenue				-
Income from Lease	<b>15,000</b>	15,000	15,000	15,000
Interest	<b>1,400</b>	1,400	1,400	3,114
Transfer From General Operatir	<b>72,020</b>	67,000	67,000	39,655
<b>TOTAL REVENUE</b>	<b>88,420</b>	83,400	53,900	57,769
<b>EXPENSES</b>				
6095 Professional Fees		50,000		
7300 Maintenance	-	-	18,531	-
8415 Capital				
<b>TOTAL EXPENSES</b>	-	50,000	18,531	-
<b>Total Revenue Less Expense</b>	<b>88,420</b>	33,400	35,369	57,769
<b>Ending Fund Balance</b>	<b>304,297</b>	<b>182,074</b>	215,877	180,508

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

	<b>Proposed Budget 2024-2025</b>	Adopted Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023
<b>Beginning Fund Balance</b>	<b>647,864</b>	946,191	703,647	581,565
<b>REVENUE</b>				
Transfer from General Fund				
Interest	<b>18,924</b>	18,924	18,924	152
Sale of Assets	-	-		57
Transfers From Operating Budget	<b>195,298</b>	195,298	195,298	286,361
<b>TOTAL REVENUE</b>	<b>214,222</b>	214,222	214,222	286,570
<b>EXPENSES</b>				
8415 Capital Outlay - IT	<b>238,955</b>	321,256	220,005	133,412
8415 Capital Outlay - Fleet Equipment				31,076
8415 Capital Outlay - Facilities				-
8415 Capital Outlay - Operations	-	45,145	50,000	
8415 Capital Outlay - Lab Equipment				
<b>TOTAL EXPENSES</b>	<b>238,955</b>	366,401	270,005	164,487
<b>Total Revenue Less Expense</b>	<b>(24,733)</b>	(152,179)	(55,783)	122,082
<b>Ending Fund Balance</b>	<b>623,131</b>	794,012	647,864	703,647

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

	<b>Proposed Budget 2024-2025</b>	Adopted Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023
<b>Beginning Fund Balance</b>	<b>4,594,466</b>	3,327,488	3,350,233	2,754,085
<b>REVENUE</b>				
Interest	24,718	24,718	24,718	62,282
Transfers From Operating Budget	1,124,402	1,451,860	1,451,860	890,000
Sale of Assets	10,000		-	11,475
IRA Rebate	500,000			
<b>TOTAL REVENUE</b>	<b>1,659,120</b>	1,476,578	1,476,578	963,757
<b>CAPITAL EXPENSES</b>				
6095 Professional Services	254,471	200,000	15,017	61,542
7300 Repair & Maintenance	89,000	89,000	43,112	145,696
7310 Maintenance & calibration	12,500	12,500	12,500	12,072
815 Capital Outlay - Centrica	3,000,000			
8415 Capital Outlay - Facility		1,725,000	154,000	148,300
8415 Capital Outlay - Vehicles	383,200			
8487 Furniture & Equipment	300,000	52,000	7,715	
<b>TOTAL EXPENSES</b>	<b>4,039,171</b>	2,078,500	232,344	367,610
<b>Total Revenue Less Expense</b>	<b>(2,380,051)</b>	(601,922)	1,244,234	596,147
<b>Ending Fund Balance</b>	<b>2,214,415</b>	2,725,566	4,594,466	3,350,233

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

	<b>Proposed Budget 2024-2025</b>	Adopted Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023
<b>Beginning Fund Balance</b>	<b>1,577,274</b>	846,703	862,274	-
<b>REVENUE</b>				
Interest	<b>20,000</b>		15,000	15,571
Transfers From Operating Budget	<b>500,000</b>	700,000	700,000	1,000,000
Sale of Assets				
<b>TOTAL REVENUE</b>	<b>520,000</b>	700,000	715,000	<b>1,015,571</b>
<b>CAPITAL EXPENSES</b>				
6095 Professional Services	<b>40,000</b>	40,000		
7300 Maintenance	<b>20,000</b>	20,000		
8415 Capital Expenditure				153,297
<b>TOTAL EXPENSES</b>	<b>60,000</b>	60,000	-	153,297
<b>Total Revenue Less Expense</b>	<b>460,000</b>	<b>640,000</b>	<b>715,000</b>	<b>862,274</b>
<b>Ending Fund Balance</b>	<b>2,037,274</b>	<b>1,486,703</b>	1,577,274	862,274