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Coachella Valley Mosquito and Vector Control District

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

Finance Committee Budget Workshop

Tuesday, April 11, 2023

1:00 p.m.

AGENDA

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.

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: [897 1924 0201](https://us02web.zoom.us/j/89719240201), or click this link to join: <https://us02web.zoom.us/j/89719240201>.

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.

Before entering the District's facilities, we request that you self-screen for COVID-19 symptoms. We want to work together to help limit the spread of COVID-19.

- 1. Call to Order** – Clive Weightman, Treasurer
- 2. Roll Call**
- 3. Confirmation of Agenda**
- 4. 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 11:00 a.m. on April 11, 2023, at mtallion@cvmosquito.org. E-mails received prior to 11:00 a.m. on the day of the Finance Committee meeting will be made part of the record and distributed to the Finance Committee. This method is encouraged as it gives the Finance Committee 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 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 Finance Committee 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 Overview/Discussion of the DRAFT FY 2023-2024 Budget — Clive Weightman, Treasurer, David l'Anson, Administrative Finance Manager, and Jeremy Wittie, M.S., CSDM, General Manager **(Pg. 4)**

6. Trustee and/or Staff Comments/Future Agenda Items

7. Adjournment

Certification of Posting

I certify that on April 7, 2023, 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 7, 2023

Melissa Tallion, Clerk of the Board



Coachella Valley Mosquito & Vector Control District

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Greetings Finance Committee,

It is my pleasure to submit to you the District’s 1st DRAFT budget for FY 2023-24. It is the culmination of several months of work facilitated by David l’Anson, Administrative Finance Manager, working with me and our Department Managers to create a fiscally sound budget. The proposed budget addresses our 2023-24 strategic goals and projects and ensures a strong capital reserve while also identifying the resource needs of our program year to achieve our District mission, meet the challenges of our evolving vector landscape, and move us closer to our vision of a Coachella Valley free of vector-borne disease.

Below is a high-level review of some of the coming year’s significant expenditures that are linked to our 2022 [Strategic Business Plan](#) (SBP) priorities, projects, and capital reserve plan.

Strategic Business Plan Priorities

The highest priority for our 2022 Strategic Business Plan is to plan and respond effectively to the growing problems caused by *Aedes aegypti* mosquitoes. Objective 1.1 directs staff to explore long-term solutions to the health and nuisance impacts of these mosquitoes. Additionally, in 2021, the Board of Trustees passed a resolution supporting the District’s development of policies, procedures, and allocation of resources to ensure the judicious and safe assessment and potential implementation of sterile insect technique (SIT). While District staff evaluate the use of SIT internally, this budget has a proposed expenditure of \$600,000 (an additional \$1 million in FY 2024-25) to work with Verily Life Sciences to evaluate the efficacy of sterile irradiated *Aedes aegypti* mosquito releases over a nine-month period in 2024. Staff is recommending this project to expedite the assessment of SIT by working with a company that has a track record in successfully implementing SIT in California. (Goal 1; OBJ 1.1 SBP p.9)

Another priority for our strategic business plan is to determine how to be more efficient in the delivery of our services and maximize staff time in the implementation of their essential duties. One full-time Purchasing Agent is proposed to reduce the administrative workload of Department staff and streamline the acquisition of resources. Departmental staff will spend more time performing their essential duties. Having a central purchasing agent will also reduce the number of staff credit card transactions thus reducing paperwork and a best practice in reducing the risk of the potential misuse of public funds. (Priorities SBP p.7/Finance Committee Discussion)

SBP Goal 4. Reliable, Cost-Effective Facilities, Equipment, and Technology That Meet Evolving Needs

The importance of Technology and its evolution to meet the demands of Departmental needs and the safeguarding of the District IT assets is vitally important. Objective 4.2 and 4.3 of the SBP is to ensure District IT services can be quickly restored after an emergency or disaster (WP 4.2.1; SBP p. 12) and to increase the effectiveness of staff through the implementation of new tools, technology, and equipment (OBJ 4.3, SBP p.12). To achieve Objective 4.3, Staff is proposing the development of a Strategic Information Technology Plan. This will be developed in collaboration with an IT Services consulting company that specializes in developing these long-range plans for local government agencies.

BOARD OF TRUSTEES

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Part of this planning proposal will also encompass the development of an IT Emergency Recovery plan and in total will set a clear direction and focus resource needs for IT services for the next 5 years or more. Staff have included in the proposed budget \$100,000 for the development of these two plans and are awaiting a final proposal.

Also, a part of Goal 4 regarding District technology is to evaluate and expand on the District's Unmanned Aerial Vehicle or drone program. Staff has proposed an Internal Service Fund of over \$400,00 created for the *Drone Cost Center*. This cost center includes staff from Operations & 1.5 newly proposed Drone Pilot positions with salary and benefits. Based on internal discussions and with our colleagues within the Mosquito and Vector Control Association of California, to fully realize the potential of an agency Drone program, a full-time position devoted to piloting drones is a necessity. The second pilot position will be opened in early 2024 after a mid-year assessment of the progress of the drone program.

SBP Goal 6. Finance: Sustained and Transparent Finance

The District is determined to maintain its current strong fiscal management, controls, and reporting. In addition, it extends its financial planning horizon to ensure long-term stability, financial security, and taxpayer value to prevent the need for benefit rate shocks. Staff and the Board have in previous years made it a priority to pay down the District's CalPERS unfunded accrued liability (UAL) and because of that strategic effort for FY 2023-24, the District's UAL is **ZERO**. However, CalPERS investment returns ebb and flow and it is in the best interest of the District to set funds aside to pay down future pension UAL. To ensure this stability, staff is proposing annually pre-funding of \$200,000 in the [California Employer's Pension Prefunding Trust](#) (CEPPT). Funds invested can be drawn upon annually either to pay for UAL or normal costs.

District Staff is also proposing to enact the "golden handshake" provision of the District's contract with CalPERS. This is a win-win for both retirement-eligible staff and the District. This provision provides two years of service credit for eligible District retirees, allowing our long-served, and dedicated staff to take early advantage of this valuable employee benefit and start their next life chapter while also reducing annual costs for the District in contributions for future retirees.

Capital Reserve Plan

Staff Capital Budget includes a \$1 million transfer to Facility Fund from the FY22-23 budget surplus. Capital expenditure includes replacing solar panels and funds allocated for the Boardroom and administrative offices re-design to meet both current and future needs.

We look forward to further working through the budgetary process with the Finance Committee and the Board of Trustees to take this Draft budget to a final draft that will support District programs and services in FY 2023-24 and ready the District for future financial obligations.

Sincerely,

Jeremy Wittie, MS, CSDM
General Manager

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 to increase 5%
- Property tax increment revenue to increase 5%

EXPENDITURE HIGHLIGHTS

- Full-time equivalents (FTE), increases from 70.8 to 73.3 FTE
- **Purchasing Clerk** and two **UAS Pilot** positions. The Purchasing Clerk and one UAS Pilot positions are budgeted to start July 2023 and the second UAS Pilot position in January 2024.
- Cost of living adjustment 3 % for all employees.
- CalPERS Employer Rate increase from 9.12% to 10.66 % (Classic members).
- CalPERS unfunded accrued liability (UAL) reduced from \$190,024 to zero/ Prefunding \$200,000 to California Employers' Pension Prefunding Trust (CEPPT) Fund
- \$100,000 allocated for IT Strategic Plan
- \$600,000 allocated for Biological Control using Sterile Insect Technique
- Over \$400,000 allocated for the use of drones in applying pesticide

CAPITAL RESERVES FORECAST

The total beginning Capital Fund balance for July 1, 2023, is estimated to be \$17,529,857, the ending balance on June 30, 2024, estimated to be \$16,022,555.

- **General Reserve** beginning balance \$12,260,801, \$1 million transfer to Capital Facility Replacement Fund. Ending balance **\$11,260,801**.
- **Thermal Facility Remediation Fund Reserve** beginning balance \$148,674, fund transfer of \$67,000 and revenue of \$16,400, budget expenses of \$50,000. Ending balance **\$182,074**.
- **Capital Equipment Replacement Fund Reserve** beginning balance \$946,191, interest and fund transfer of \$187,622 minus planned equipment purchases of \$366,401. Ending balance **\$767,412**.
- **Capital Facility Replacement Fund Reserve** beginning balance \$3,327,488 interest and fund transfer of \$1,476,578 minus facility capital improvement expenses of \$2,078,500. Ending balance **\$2,725,566**.
- **Capital Project Sterile Mosquito Insectary Fund Reserve** beginning balance \$846,703, \$300,000 fund transfer from Operating Budget minus expenses of \$60,000. Ending balance **\$1,086,703**.

<u>Capital Reserves Forecast</u>	Beginning Balance July 1, 2023	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2024
GENERAL FUND					
Committed Reserves: <i>Public Health Emergency</i>	4,907,055				4,907,055
Assigned Reserves: <i>Operations</i>	6,900,000	15,318,037	(1,987,558) ⁽¹⁾	(14,330,479)	5,900,000
<i>Future Healthcare Liabilities (Net OPEB Liability)</i>	453,746				453,746
<i>Unassigned</i>	0				
Total	12,260,801	15,318,037	(1,987,558)	(14,330,479)	11,260,801
THERMAL FACILITY REMEDIATION FUND RESERVE					
Assigned Reserves: <i>Thermal Facility Remediation Fund</i>	148,674	16,400	67,000 ⁽¹⁾	(50,000)	182,074
Total	148,674	16,400	67,000	(50,000)	182,074
CAPITAL EQUIPMENT REPLACEMENT FUND					
Assigned Reserves: <i>Equipment</i>	946,191	18,924	168,698 ⁽¹⁾	(366,401)	767,412
Total	946,191	18,924	168,698	(366,401)	767,412
CAPITAL FACILITY REPLACEMENT FUND					
Assigned Reserves: <i>Facility & Vehicle Replacement</i>	3,327,488	24,718	1,451,860 ⁽¹⁾	(2,078,500)	2,825,566
Total	3,327,488	24,718	1,451,860	(2,078,500)	2,825,566
CAPITAL PROJECT SIT INSECTARY CONSTRUCTION FUND					
Assigned Reserves: <i>Capital Project Sterile Mosquito Insectary Construction</i>	846,703	0	300,000 ⁽¹⁾	(60,000)	1,086,703
Total	846,703	0	300,000	(60,000)	1,086,703
Total Fund Balance	17,529,857	15,378,079	-	(16,885,380)	16,122,555
⁽¹⁾ Transfer to/from Operating Budget					

OPERATING BUDGET REVENUE

The total operating revenue for FY 2023-24 is forecast to increase to \$15,318,037 which is 5.0% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2023, of \$14,556,227.

REVENUE	ADOPTED BUDGET 2022-2023	ESTIMATED ACTUAL 6/30/2023	% DIFFERENCE	PROPOSED BUDGET 2023-2024	% DIFFERENCE
PROPERTY TAXES CURRENT	11,029,612	11,964,885	8.5%	12,553,653	5%
PROPERTY TAXES PRIOR	62,165	55,248	-11.1%	56,290	1.9%
INTEREST INCOME	42,000	110,000	161.9%	275,000	60.0%
MISCELLANEOUS	63,000	56,000	-11.1%	63,000	11.1%
BENEFIT ASSESSMENT	2,281,311	2,370,094	3.9%	2,370,094	0.0%
TOTAL	\$13,478,088	\$14,556,227	8.0%	\$15,318,037	5.0%

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 5% in line with Assessors Valuation.

Interest revenue increase to \$275,000. Miscellaneous revenue includes \$16,000 estimated Cal 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 \$16,318,037, 13.4% increase over the estimated actual for FYE June 30, 2023.

EXPENDITURE	ADOPTED BUDGET 2022-2023	ESTIMATED ACTUAL 6/30/2023	% DIFFERENCE	PROPOSED BUDGET 2023-2024	% DIFFERENCE
PAYROLL	9,100,580	9,092,680	-0.1%	9,492,200	4.2%
ADMINISTRATIVE	932,243	886,964	-4.9%	1,207,543	26.5%
UTILITY	116,207	121,824	4.8%	121,407	-0.3%
OPERATING	2,113,043	1,817,459	-14.0%	3,509,329	48.2%
CONTRIBUTION TO CAPITAL RESERVES	2,216,016	2,216,016	0.0%	1,987,558	-11.5%
TOTAL EXPENSES & TRANSFERS	\$14,478,089	\$14,134,943	-2.4%	\$16,318,037	13.4%

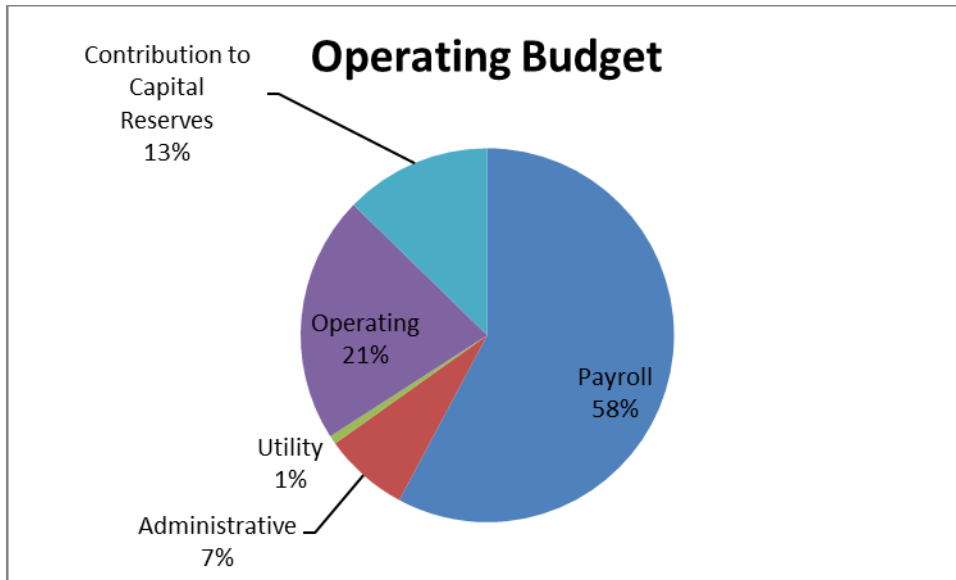


Figure 1 Operating Budget

Expenditures are broken down into Payroll, Administrative, Utility, Operating, and Contribution to Capital Reserves. Payroll costs, which account for 58% of the budget, are projected to decrease by 4.2% over the estimated actual for FYE June 30, 2023.

The 2023-24 Operating expenses which are 21 % of total budget, are forecast to be 48% more than the latest estimate for 2022-23. Main reasons are there is \$600,000 allocated for Biological Control using Sterile Insect Technique and over \$400,000 allocated for the use of drones in applying pesticide. Other increases include inflationary impacts to fuel and pesticide budgets.

Administrative expenses are projected to increase by 26.5%, increases include \$100,000 of funds allocated for an IT Strategic Plan vendor, 15% increase in workers compensation and liability insurance. Contribution to Capital Reserves decrease by 11.5%, it includes a one off Contribution to Capital Reserves of \$1 million from FY 22-23 budget surplus.

EXPENDITURE ASSUMPTIONS EXPENDITURE ASSUMPTION

Payroll

The District employs sixty-nine and a half full-time equivalents (FTE), increased with seasonal (part-time) staff beginning early summer 3.8 FTE, totaling 73.3 full-time equivalents (FTE). This is an increase of 2.5 FTE compared to prior year.

Full Time Equivalent Fiscal Year Comparison

Department	Adopted FY2022-23		Proposed FY2023-24	
	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	5.0	0.0
Human Resources	3.0	0.0	3.0	0.0
Information Systems	3.0	0.0	3.0	0.0
Public Outreach	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	11.0	0.4
Unmanned Aerial Applications	0.0	0.0	2.6	0.0
Control Operations	35.0	3.4	33.9	3.4
Total	67.0	3.8	70.8	3.8
			69.5	
				73.3

- Cost of living adjustment 3 % for all employees.
- CalPERS Employer Rate increase from 9.12% to 10.66 % (Classic members).
- CalPERS unfunded accrued liability (UAL) reduced from \$190,024 to zero
- Prefunding \$200,000 to California Employers' Pension Prefunding Trust (CEPPT) Fund

Unmanned Aerial Application

Position Added

UAS Pilot. This will increase staffing by 1.5 FTE. Plan is to recruit one position July and the second position in January.

Finance Department

Position Added

- Purchasing Clerk, this will increase staffing by 1 FTE.

Administrative Expenses

- Workers' compensation insurance & Liability insurance increased by 15% and retrospective adjustment reduced increasing overall insurance by \$80,000
- \$100,000 allocated for IT Strategic Plan consultant

Utility Expenses

- Expenses are forecast to increase slightly over the estimated actual for June 30, 2023.

Operating Expenses

- Motor fuel is increased from FY2022-23 budget to \$160,500.
- Cloud Computing Services increased to \$135,260 from \$104,499
- Control Budget is increased – Biological Control includes \$600,000 allocated for Sterile Insect Technique vendor and Chemical control has increased by about \$130,000 due to inflation
- Unmanned Aerial Applications increased to \$424,521, This budget includes 1.5 FTE UAS Pilot salary and benefits.
- 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 \$67,000.

Figure 2 Thermal Facility Remediation Fund Reserve Capital Budget

Coachella Valley Mosquito and Vector Control District THERMAL FACILITY REMEDIATION FUND RESERVE				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	148,674	129,139	144,774	90,905
REVENUE				
Misc Revenue				-
Income from Lease	15,000	15,000	15,000	15,000
Interest	1,400	400	1,400	369
Transfer From General Operating	67,000	39,655	39,655	38,500
TOTAL REVENUE	83,400	55,055	53,900	53,869
EXPENSES				
Professional Fees	50,000			
Maintenance	-	-	50,000	-
Capital				
TOTAL EXPENSES	50,000	-	50,000	-
Total Revenue Less Expense	33,400	55,055	3,900	53,869
Ending Fund Balance	182,074	184,194	148,674	144,774

Capital Equipment Replacement Fund Reserve Budget expenses total \$360,401. This is funded from an annual transfer of \$168,698 based on the funding schedule shown in the Capital Equipment Replacement Fund Reserve Budget.

Figure 3 Capital Equipment Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL EQUIPMENT REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	<u>946,191</u>	<u>620,254</u>	<u>789,009</u>	<u>891,116</u>
REVENUE				
Transfer from General Fund				
Interest	18,924	2,481	2,481	-
Sale of Assets	-	-		
Transfers From Operating Budget	<u>168,698</u>	<u>286,361</u>	<u>286,361</u>	<u>47,506</u>
TOTAL REVENUE	187,622	288,842	288,842	47,506
EXPENSES				
8415 Capital Outlay - IT	321,256	152,832	101,285	127,837
8415 Capital Outlay - Fleet Equipment				14,064
8415 Capital Outlay - Facilities				-
8415 Capital Outlay - Operations	45,145	67,719	30,374	
8415 Capital Outlay - Lab Equipment				7,713
TOTAL EXPENSES	366,401	220,551	131,659	149,614
Total Revenue Less Expense	<u>(178,779)</u>	<u>68,291</u>	<u>157,183</u>	<u>(102,108)</u>
Ending Fund Balance	<u>767,412</u>	<u>688,545</u>	<u>946,191</u>	<u>789,009</u>

FY2023-24 Capital Facility Replacement Fund Reserve Budget includes capital expenses for areas, General Common Area, Building Interiors, Building Exteriors, and Mechanical totaling \$2,078,500. This is funded from transfer of \$451,860 based on the funding schedule shown in the Capital Replacement Fund Reserve Budget plus \$1,000,000 from the FY22-23 budget surplus.

Figure 4 - Capital Facility Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL FACILITY REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	3,327,488	2,681,960	2,734,110	2,602,368
REVENUE				
Transfer from Vehicle Fund	-	-		
Interest	24,718	24,718	41,012	
Transfers From Operating Budget	1,451,860	890,000	890,000	395,294
Sale of Assets			-	
Misc.			98,054	
TOTAL REVENUE	1,476,578	914,718	1,029,065	395,294
CAPITAL EXPENSES				
Professional Services	200,000		118,300	27,528
Repair & Maintenance	89,000	64,500	151,278	99,184
Maintenance & calibration	12,500	12,500	-	5,354
Contract Services	-	54,000	12,072	
Capital Outlay	1,725,000	256,500	154,037	131,486
Furniture & Equipment	52,000	52,000		
TOTAL EXPENSES	2,078,500	439,500	435,687	263,552
Total Revenue Less Expense	(601,922)	475,218	593,378	131,742
Ending Fund Balance	2,725,566	3,157,178	3,327,488	2,734,110

FY2023-24 Capital Project Sterile Mosquito Insectary Fund Reserve Budget includes \$60,000 budget for equipment maintenance and feasibility study for laboratory expansion to add new insectary for the Sterile Insect Technique (SIT). This is funded from a transfer of \$300,000 from the Operating Budget.

Figure 5 Capital Project Fund

Coachella Valley Mosquito and Vector Control District SIT CAPITAL PROJECT FUND BUDGET				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	846,703	-	-	-
REVENUE				
Transfer from General Fund		500,000	500,000	
Interest				
Transfers From Operating Budget	300,000	500,000	500,000	
Sale of Assets				
TOTAL REVENUE	300,000	1,000,000	1,000,000	
CAPITAL EXPENSES				
Professional Services	40,000	40,000		
Maintenance	20,000			
Capital Expenditure		200,000	153,297	
TOTAL EXPENSES	60,000	240,000	153,297	
Total Revenue Less Expense	240,000	760,000	846,703	
Ending Fund Balance	1,086,703	760,000	846,703	-

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

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Spendable Fund Balance	12,260,801	11,939,817	11,839,517	11,485,971
REVENUES				
Property Taxes Current	12,553,653	11,011,113	11,964,885	10,873,842
Property Taxes Prior	56,290	62,165	55,248	69,700
Interest Income	275,000	42,000	110,000	(8,624)
Miscellaneous Revenue	63,000	63,000	56,000	39,446
Benefit Assessment Income	2,370,094	2,299,810	2,370,094	2,340,732
TOTAL REVENUES	15,318,037	13,478,089	14,556,227	13,315,096
EXPENSES				
Payroll Expense				
5101 Payroll - Full Time	6,125,516	5,910,271	5,910,271	5,528,544
5102 Payroll - Seasonal	142,020	142,020	142,020	222,466
5103 Temporary Services	14,900	6,900	-	-
5105 Overtime Expenses	30,120	34,120	33,120	5,608
5150 CalPERS Employer Payment of Unfunded Liabil	200,000	190,024	190,024	1,350,948
5150 CalPERS State Retirement Expense	652,304	562,832	562,832	524,624
5155 Social Security Expense	375,135	360,143	360,143	356,268
5165 Medicare Expense	87,733	84,227	84,227	84,487
5170 Cafeteria Plan Expense	1,265,147	1,263,700	1,263,700	1,105,382
5172 Retiree Healthcare	439,420	392,420	392,420	385,346
5180 Deferred Compensation	127,449	121,857	121,857	119,457
5195 Unemployment Insurance	32,456	32,065	32,065	33,274
Total Payroll Expense	9,492,200	9,100,580	9,092,680	9,716,404
Administrative Expense				
5250 Tuition Reimbursement	20,000	20,000	12,000	9,074
5300 Employee Incentive	16,500	15,500	14,000	8,010
5301 Employee Support	-	-	-	1,172
5302 Wellness	5,600	5,600	1,000	5,265
5305 Employee Assistance Program	3,200	4,000	3,800	3,461
6000 Property & Liability Insurance	292,000	213,570	254,050	210,000
Retrospective Adjustment	(15,000)	(20,000)	(13,602)	(22,043)
Sub Total	277,000			
6001 Workers' Compensation Insurance	281,753	281,753	240,855	256,139
Retrospective Adjustment	(50,000)	(75,000)	(52,966)	(143,962)
Sub Total	231,753			
6050 Dues & Memberships	45,603	36,754	34,011	41,365
State Certified Technician Fees	4,683	6,741	4,000	
6060 Public Outreach Materials	27,950	27,360	20,000	6,947
6065 Recruitment/Advertising	10,000	7,500	6,158	4,925
6070 Office Supplies	19,385	21,121	16,121	10,530
6075 Postage	6,100	5,750	3,000	4,856
6080 Computer & Network Systems	13,399	8,199	3,000	8,115
6085 Bank Service Charges	500	250	250	246
6090 Local Agency Formation Commission	3,500	2,400	2,541	2,243
6095 Professional Fees				
Finance	50,700	41,300	40,000	42,478
Information Systems	100,000	-	-	-
Administration	-	-	6,500	45,047
Public Outreach	1,800	3,800	475	63,772
Laboratory	-	-	4,785	19,615

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

		Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
6100	Attorney Fees - General Counsel	85,800	68,000	68,000	72,127
6100	Attorney Fees - Labor Relations	-	-	-	-
6100	Attorney Fees - Personnel	-	-	-	902
6105	Legal Services - Abatement	1,000	1,000	-	-
6106	HR Risk Management	5,210	4,500	7,819	1,500
6110	Conference Expense				
	MVCAC Committee Assignments	16,200	13,400	6,933	5,592
	Annual Conference Expense	23,800	21,735	15,034	17,220
	Trustee Travel	19,200	19,200	3,000	-
6115	Trustee In-Lieu Expense	13,200	13,200	13,200	13,200
6120	Trustee Support Expense	7,600	7,600	4,000	1,161
6200	Meetings Expense	25,860	7,010	5,000	2,998
6210	Promotion & Education	33,000	28,000	27,000	5,002
6220	Public Outreach Advertising	56,000	56,000	56,000	43,209
6500	Benefit Assessment Expense	83,000	86,000	81,000	78,666
Total Administrative Expense		1,207,543	932,243	886,964	818,832
Utility Expense					
6400	Utilities	119,583	114,383	120,000	130,693
6410	Telecommunications	1,824	1,824	1,824	2,027
Total Utility Expense		121,407	116,207	121,824	132,720
Operating Expense					
7000	Uniform Expense	57,025	54,985	48,191	48,980
7050	Safety Expense	35,520	32,170	26,268	35,124
7100	Physician Fees	7,000	5,000	3,982	3,755
7150	IT Communications	70,780	56,500	50,456	51,614
7200	Maintenance Supplies	3,000	3,000	3,293	3,037
7300	Building & Grounds Maintenance	47,000	42,000	50,422	57,788
7310	Calibration & Certification of Equipment	6,800	6,170	6,500	5601
7350	Permits, Licenses & Fees	8,522	6,427	9,141	7,959
7360	Software Licensing	33,512	31,335	22,305	21327
7400	Vehicle Maintenance & Repair	56,664	44,720	46,000	40,949
7420	Offsite Vehicle Maintenance & Repair	19,416	16,882	17,000	11,289
7450	Equipment Parts & Supplies	30,130	26,940	25,000	21,090
7500	Small Tools Expense	4,700	4,700	4,200	3,465
7550	Lab Operating Supplies	61,850	35,720	32,000	20,695
7570	Green Pool Surveillance	30,000	6,000	6,000	2,400
7575	Surveillance	128,810	72,510	80,000	70,429
7600	Staff Training				
	State Required CEU	1,800	1,300	2,155	1152
	Professional Development	113,350	84,400	50,872	51,392
7650	Equipment Rentals	1,500	1,000	700	297
7675	Contract Services				
	Administration	12,000	12,000	12,000	9,820
	Information Systems	21,457	45,081	15,000	10,101
	Public Outreach	2,400	2,400	1,196	-
	Fleet	20,076	21,446	17,000	15,232
	Facilities	78,400	76,400	73,000	92,842
	Operations	5,000	5,500	2,317	3,501
	Abatement	2,000	2,000	-	-
7680	Cloud Computing Services	135,260	104,499	108,000	97,739

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

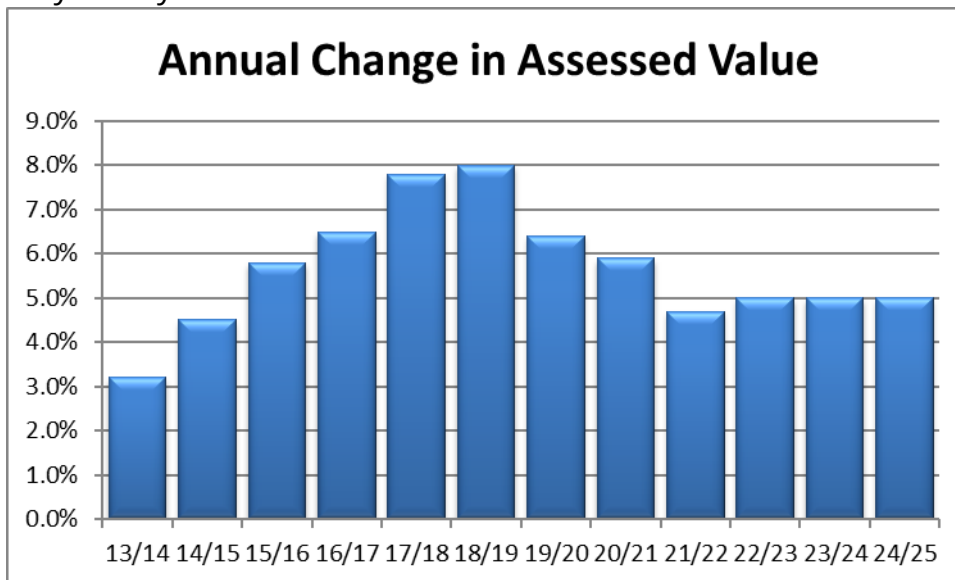
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
7700 Motor Fuel & Oils	160,500	130,300	120,000	117,624
7750 Ops Operating Supplies	9,000	14,600	9,358	11,579
7800 Control	-	-		
Chemical Control	687,016	558,116	530,000	512,123
Physical Control	17,000	15,500	-	
Biological Control	600,000			
7850 Aerial Applications	-	-		
Rural	131,600	135,000	147,675	154,021
Urban	120,000	96,000	34,200	73,601
7860 Unmanned Aircraft Applications	424,521	40,000	30,000	26,318
8415 Operating Equipment	75,720	62,442	60,000	31,548
8510 Research Projects	180,000	150,000	150,000	185,734
9000 Contingency Expense	110,000	110,000	23,228	-
Total Operating Expense	3,509,329	2,113,043	1,817,459	1,812,293
TOTAL EXPENSES	14,330,479	12,262,073	11,918,927	12,480,249
Contribution to Capital Reserves				
8900 Thermal Remediation Reserve	67,000	39,655	39,655	38,500
8900 Capital Facility Replacement Reserve	1,451,860	890,000	890,000	395,294
8900 Capital Project - SIT Insectory	300,000	1,000,000	1,000,000	
8900 Capital Equipment Replacement Reserve	168,698	286,361	286,361	47,506
Total Contribution to Capital Reserves	1,987,558	2,216,016	2,216,016	481,300
TOTAL EXPENSES & TRANSFERS	16,318,037	14,478,089	14,134,943	12,961,549
Operating Revenue Less Expenses, Transfers & Contin	(1,000,000)	(1,000,000)	421,284	353,547
TOTAL GENERAL FUND EXPENSES	16,318,037	14,478,089	14,134,943	12,961,549
Ending Spendable Fund Balance	11,260,801	10,939,817	12,260,801	11,839,517

BUDGET 2023-24
REVENUE

The fiscal year runs from July 1, 2023, to June 30, 2024. 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 st Installment February 1 – 2 nd Installment
Delinquent Date:	December 10 – 1 st Installment April 10 – 2 nd Installment

The District’s three main sources of revenue are property taxes, redevelopment agency tax increment 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.



The amount of revenue the District receives is based on the assessed value of properties within the District’s boundaries. For FY2023-24, the Riverside

County Assessor's Office is forecasting an increase of over 5% increase in assessed valuation which will result in increasing property tax and tax increment receipts.

REVENUE ASSUMPTIONS

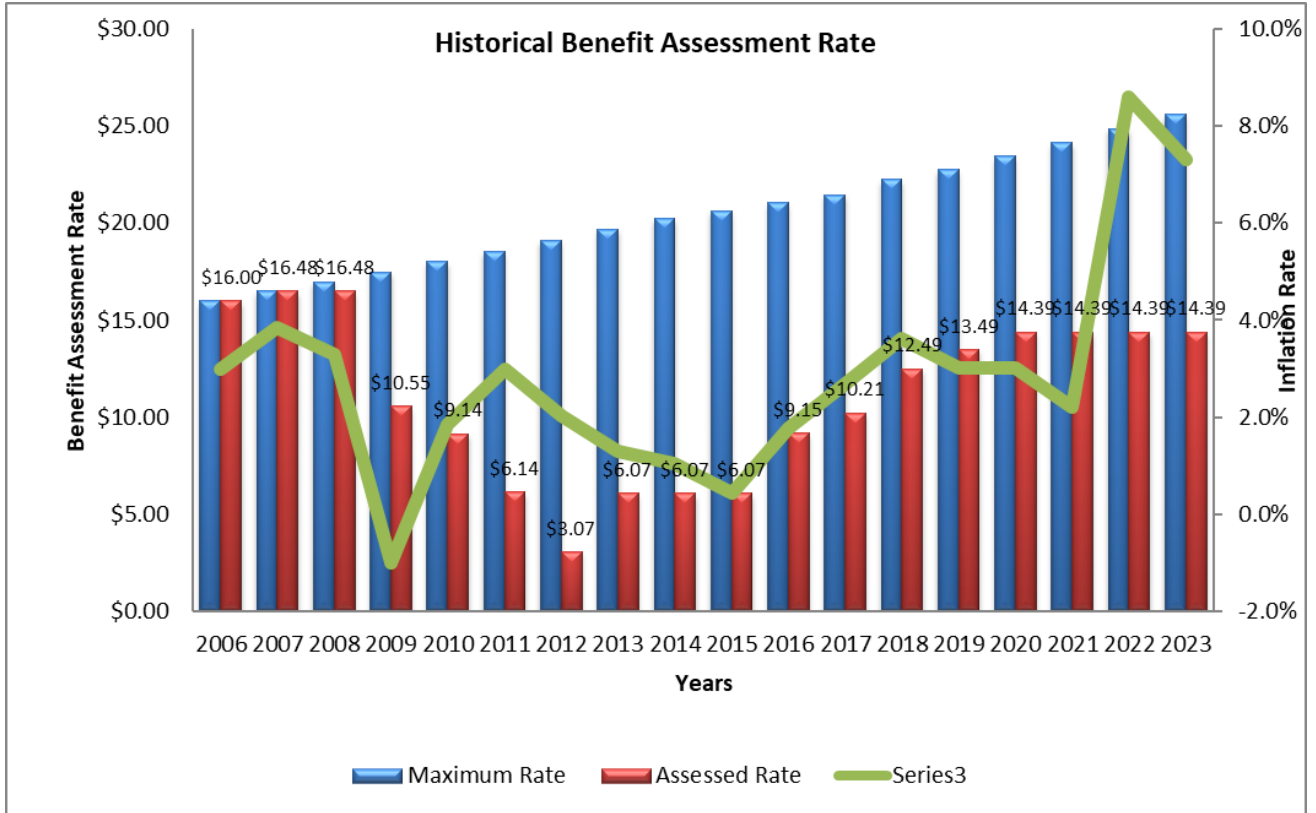
- **CURRENT PROPERTY TAX TO RISE BY 5 PERCENT BASED ON ASSESSOR'S OFFICE**
- **BENEFIT ASSESSMENT RATES PER SINGLE FAMILY EQUIVALENT (SFE) IS REMAINS AT \$14.39 PER SFE**
- **CURRENT PROPERTY TAX INCREMENT TO RISE BY 5 PERCENT**

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 FY2023-24 property taxes are forecast to increase by 5 percent over FY2022-23 totals.

Redevelopment Tax Increment: For FY2023-24 RDA tax increment is estimated to increase by 5 percent over FY2022-23 totals. Tax Increment increased by \$600,000 over the budget amount because of the revised methodology for calculating residual allocations.

Benefit Assessment: 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.



REVENUE SUMMARY

	2022-23 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Property Tax - Current	12,553,653	11,011,113	11,964,885	10,873,842
Property Tax - Prior	56,290	62,165	55,248	69,700
Interest Income	275,000	42,000	110,000	-8,624
Miscellaneous Revenue	63,000	63,000	56,000	39,446
Benefit Assessment	2,370,094	2,299,810	2,370,094	2,340,732
Total Revenue	\$15,318,037	13,478,089	14,556,227	13,315,096

REVENUE DESCRIPTION

Revenue Source	Description	2023-24 Budget
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%.	4,850,314
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%.	31,172
Property Tax - Current Unsecured	Unsecured property is similar to secured property as noted above, and the revenue is based on the same formula. Unsecured property 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%.	203,698
RRDA Property Tax Increment	Formerly redevelopment pass-through revenue. This is budgeted with current property taxes. Forecast is plus 5%	7,432,521
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%.	35,949
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%.	53,097
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%.	3,193
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.	275,000
Other Miscellaneous Revenue	This category recognizes revenue from grants and service contracts. \$16,000	63,000
	USDA - \$35,000	
	Reimbursements from Testing - \$12,000	
Benefit Assessment	Revenues from Benefit Assessment. The rate for FY2023-24 is \$14.39 per single family equivalent (SFE).	2,370,094

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

TABLE OF ORGANIZATION

Programs / Personnel	FY2023-24 Proposed Budget	FY2022-23 Approved Budget	FY2022-23 Estimated Actual	FY2021-22 Actual
Program 200 - Administration				
General Manager	1	1	1	1
Executive Assistant/Clerk of the E	1	1	0.8	1
	2	2	1.8	2
Program 201- Finance				
Administrative Finance Manager	1	1	1	1
Payroll Coordinator	1	1	1	
*Purchasing Clerk	1	0	0	1
Accounting Technicians	2	2	2	2
	5	4	4	4
Program 202 - Human Resources				
Human Resources Manager	1	1	1	1
Human Resources Specialist	1	1	1	1
Administrative Clerk	1	1	1	1
	3	3	3	3
Program 210 - Information Systems				
IT Manager	1	1	1	1
IT/GIS Analyst	1	1	1	1
IT/GIS Assistant	1	1	1	1
	3	3	3	3
Program 215 - Public Outreach				
Public Information Manager	1	1	1	0
Public Information Officer	0	0	0	1
Community Liaison	2	2	2	1.5
Public Outreach Coordinator	0	0	0	0
Administrative Clerk	2	2	2	2
	5	5	5	4.5
Program 300 - Fleet Maintenance				
Shop Mechanic II	1	1	1	1
Shop Mechanic I	1	1	1	1
	2	2	2	2
Program 305 - Buildings & Grounds Maintenance				
Facilities Maintenance Technician I	1	1	1	1
Facilities Maintenance Technician I	1	1	1	1
	2	2	2	2
Program 400 - Surveillance & Quality Control				
Laboratory Manager	1	1	1	1
Vector Ecologist	2	2	2	1
Biologist	3	3	3	4
Laboratory Assistant II	1	1	1	1
Laboratory Assistant I	2	2	2	1.5
Laboratory Technician	2	2	2	2
Seasonal Employees (*FTE)	0.4	0.4	0.4	0.4
	11.4	11.4	11.4	10.9

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

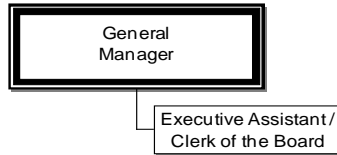
TABLE OF ORGANIZATION

Programs /	FY2023-24 Proposed Budget	FY2022-23 Approved Budget	FY2022-23 Estimated Actual	FY2021-22 Actual
<u>Personnel</u>				
Program 500 - Control Operations				
Operations Manager	1	1	1	1
Operations Program Coordinator	0.8	1	1	
Field Supervisor	4	4	4	4
Administrative Clerk	1	1	1	1
Lead Vector Control Technician	2.1	3	3	3
Vector Control Technician II	10	8	10	8
Vector Control Technician I	15	17	15	15.5
Seasonal Employees (*FTE)	3.4	3.4	3.4	5.1
	37.3	38.4	38.4	37.6
Program 510 - Drone				
Operations Program Coordinator	0.2			
*UAS Pilot	1.5			
Lead Vector Control Technician	0.9			
	2.6			
TOTAL	73.3	70.8	70.6	69
*FTE - Full Time Equivalent				

**65FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 200 – ADMINISTRATION PROGRAM**

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.

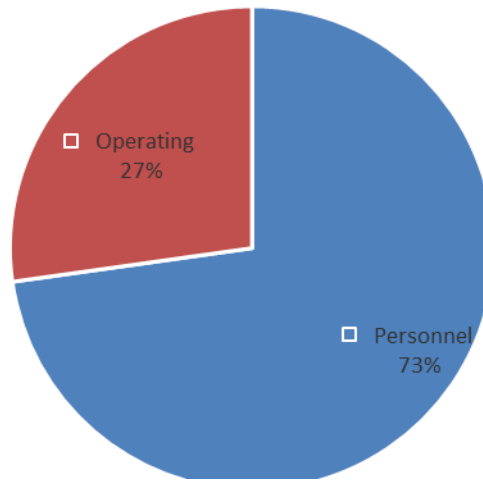


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
General Manager	1	1	1	1
Executive Assistant/Clerk of the Board	1	1	1	1
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

200 – ADMINISTRATION	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	432,050	410,007		
Operations & Maintenance	161,625	132,200		
Capital				
Total Expenditures	\$593,675	545,207		



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **200 – Administration Program**

Account	Description	Justification	2023-24 Budget
5101	Payroll – Full Time	General Manager (1) Executive/Clerk of the Board (1)	291,831
5150	State Retirement	District contribution to CalPERS	37,594
5155	Social Security	District contribution is 6.2% of salary	16,180
5165	Medicare	District contribution is 1.45% of salary	3,784
5170	Cafeteria Plan	Based on current election	69,744
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	12,048
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
5300	Employee Incentive	Jones Academy of Excellence lunch, employee anniversary plaques, employee awards and appreciation lunches, coffee and related supplies, drinking water dispensers and related supplies, flowers	6,500
6050	Corporate Memberships	CSDA \$8,500-due 12/20223 MVCAC \$12,500-due 7/2023 AMCA \$10,700-due 7/2023	31,700
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees General Manager (1)	175

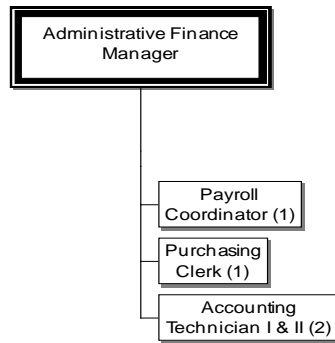
6070	Office Supplies	Photocopying/printing supplies, miscellaneous office supplies, holiday cards	650
6075	Postage	Postage for public records requests and misc.	600
6090	LAFCO	SB2838 Local Government Reorganization Act of 2000 calls for payment to fund LAFCO	3,500

6095	Professional Fees	Emergency Operations Plan Consultant & Training Strategic Planning Consultant	0
6100	Attorney Fees - General	General legal matters	52,800
6100 Sub Acct: 059	Attorney Fees - Litigation	Litigation and warrant/court appearance	33,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$800 Planning Meeting \$1,000 Spring \$1,000	2,800
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference	1,400
6200	Meetings Expense	Staff meetings and other meetings	2,500
7000	Uniform Expense	District apparel	300
7050	Safety Expense	Safety equipment, supplies, and ergonomic assessments and related expenses	2,500
7600 Sub Acct: 027	Professional Development	General Manager CSDA Annual Conference \$2,000 UC Davis Executive Leadership Project \$5,800 Executive Assistant/Clerk of the Board CSDA Clerk of the Board \$1,700 Webinars/other training (s) \$1000	10,500
7675	Contract Services	AIS -service plan for printer =\$ 1440/yr Marlin - printer lease =\$6600/yr Pitney Bowes - meter lease =\$ 3960/yr	12,000
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	700

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 201 – FINANCE PROGRAM**

PROGRAM DESCRIPTION

The Finance department handles all of the fiscal operations of the District. Finance work manages and assembles the annual budget, accounting work, bookkeeping etc., working with the District auditor, managing the cash flow and investments, and handling accounts payable and payroll.

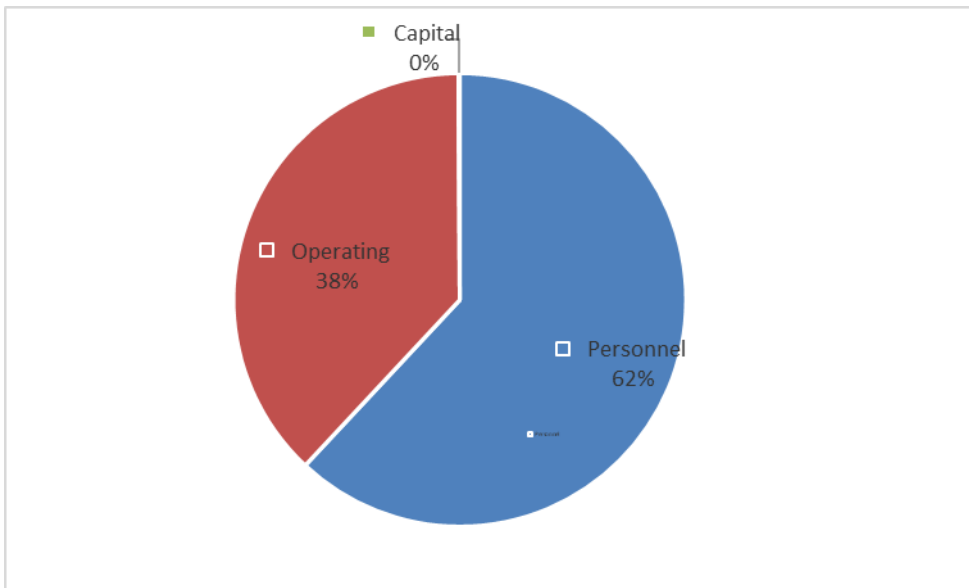


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Administrative Finance Manager	1	1	1	1
Payroll Coordinator	1	1	1	0
Purchasing Clerk	1	0	0	0
Accounting Technician I&II	2	2	2	3
Total Positions	5	4	4	4

EXPENDITURE SUMMARY

201 - FINANCE	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	762,979	609,963		
Operations & Maintenance	467,025	335,510		
Capital	1,200	1,200		
Total Expenditures	\$1,231,204	946,673		



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **201 - Finance**

Account	Description	Justification	2023-24 Budget
5101	Payroll – Full Time	Administrative Finance Manager (1) Payroll Coordinator (1) Accounting Technician I & II (2)	510,268

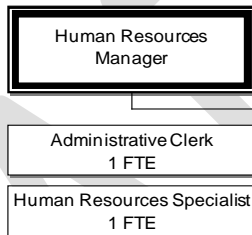
		Purchasing Clerk (1)	
5105	Overtime	Finance Committee Meetings Annual Audits Special Projects	500
5150	State Retirement	District contribution to CalPERS	65,857
5155	Social Security	District contribution is 6.2% of salary	29,432
5165	Medicare	District contribution is 1.45% of salary	6,883
5170	Cafeteria Plan	Based on current election	129,711
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	18,158
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	2,170
6000	Property & Liability Insurance	District wide insurance - Premium - VCJPA Liability 235,159 VCJPA Property 33,612 VCJPA General Fund 7,176 VCJPA Group Fidelity Premium VCJPA Auto 5,716 Alliant Crime 2,720 Alliant Deadly Weapons \$800 AvQuest \$6,817 Business Travel Estimated Retrospective Adjustment (\$15,000)	277,000
6050	Dues & Memberships	Government Finance Officers Association (GFOA) \$160 4 x CA Society of Municipal Finance Officers (CSMFO) \$275	435
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Administrative Finance Manager (1) Accounting Technician I (1)	300
6060	Reproduction & Printing	Cost for preparation of annual budget: printing, binding and associated supplies	0
6065	Advertising	Public notices for Bids, Benefit Assessment, surplus sales	3,500
6070	Office Supplies	Accounting, photocopying, binders, divider pages and miscellaneous office supplies.	1,200
6085	Bank Fees	County fees for funds held in Treasury etc.	500
6095	Professional Fees	Audit Services Actuarial Services Reserve Study Update	92,700

		CalPERS Administration Fees Payroll Processing Fees Grant writer	
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$0.00/Employee Spring Meeting \$800/Employee Planning Session \$0.00Employee	
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,400/Employee	1,400
6200	Meeting Expense	Staff Meeting(s)	250
6500	Benefit Assessment Expense	County charges for assessment roll \$67,000 Engineer - \$16,000	83,000
7000	Uniform Expense	District Apparel	300
7050	Safety Expense	Supplies	300
7600 Sub Acct: 027	Professional Development	Administrative Finance Manager CalPERS 1,100 CSMFO \$1,500 Accounting Staff Abila Training \$2,200 - San Diego CalPERS 2,200 CSMFO 1,500	6,300
8415	Equipment	Third screen for Accounting Technicians Chair	1,200

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 202 – HUMAN RESOURCES PROGRAM**

PROGRAM DESCRIPTION

Human Resources provide comprehensive human resources services to assist all District departments in recruitment, selection, and hiring of the most qualified employees. Human Resources administers employee benefits, coordinates employee recognition, processes performance evaluations, conducts new employee orientations, coordinates training and development, and ensures compliance with District personnel policies, and State and Federal regulations.

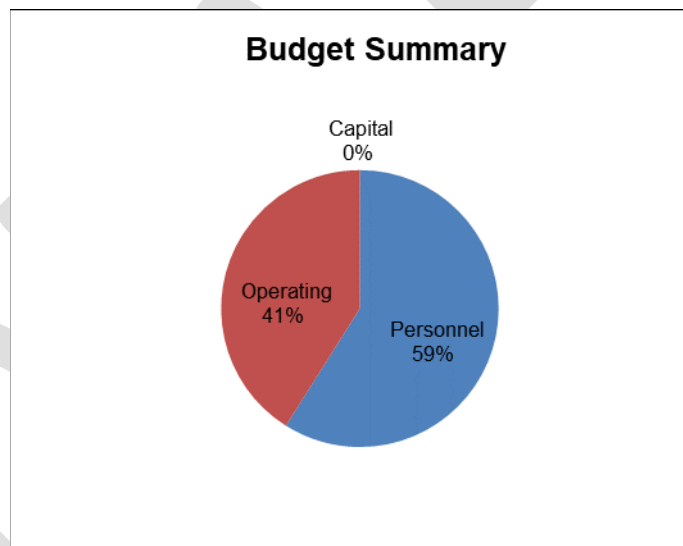


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Human Resources Manager	1	1	1	1
Human Resources Specialist	1	1	1	1
Administrative Clerk	1	1	1	1
Total Positions	3	3	3	3

EXPENDITURE SUMMARY

202 - HUMAN RESOURCES	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	493,265	441,262		
Operations & Maintenance	343,363	298,624		
Capital				
Total Expenditures	836,627	739,886		



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **202 – Human Resources Program**

Account	Description	Justification	2023-24 Budget
5101	Payroll – Full Time	Human Resources Manager (1) Human Resources Specialist (1) Administrative Clerk (1)	353,927
5150	State Retirement	District contribution to CalPERS	53,343
5155	Social Security	District contribution is 6.2% of salary	20,590
5165	Medicare	District contribution is 1.45% of salary	4,815
5170	Cafeteria Plan	Based on current election	46,584
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	12,703
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	1,302
5250	Tuition Reimbursement	District Education Fund to reimburse employees for tuition and textbook expenses incurred in pursuing degree programs.	20,000
5300	Employee Incentive	Employee Recognition, Team Building, and End of the Season Luncheon	10,000
5302	Wellness	Open Enrollment Supplies - \$600.00 Wellness Activities - \$5,000.00	5,600
5305	Employee Assistance Program	Wellness Works EAP services	3,200
6001	Workers' Compensation Insurance	VCJPA Workers Comp Insurance Premium \$281,752.90 Estimated Retrospective Adjustment (\$50,000)	231,753
6050	Dues & Memberships	HR Manager and HR Specialist CalPELRA - \$740 SHRM - \$488 PIHRA - \$250 Liebert Library - \$995 ASPA - \$215	2,800
6065	Recruitment & Advertising	Pre-employment background screenings - \$3,000 Advertising of classified ads for recruitment - \$3,000 Employee Onboarding Supplies - \$500	6,500

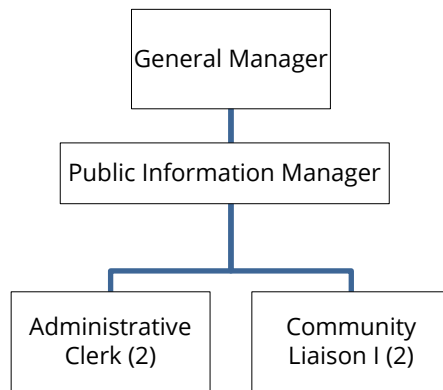
6070	Office Supplies	General Office Supplies: Paper, Binders, Dividers, File Folders, Pens, etc. California Chamber - Required Employment Law Posters, Pamphlets, and CA HR Quick Guide - \$500 Beyond the Bite Academy Plaques - \$300	1,700
6106	HR Risk Management	LCW Employment Relations Consortium	5,210
6200	Meetings Expense	Staff Training Supplies LCW Consortium Hosting Supplies	400
7000	Uniform Expense	District Apparel	200
7050	Safety Expense	First aid kit supplies COVID-19 Prevention Supplies	3,000
7100	Physician Fees	Pre-employment physician screenings, first aid services	7,000
7600 Sub Acct: 027	Professional Development	HR Manager & HR Specialist MVCAC Annual Conference \$1200 - HR Manager LCW Annual Conference \$2200- HR Specialist CSDA Annual Conference \$3000 - HR Manager CALPELRA Annual Conference \$2400 - HR Specialist Essential Leadership Skills Certification - \$1335 Human Resources and Risk Management Training Clerical Staff Training \$200	11,000
District Wide Professional Development			
7600 Sub Acct: 065	Beyond the Bite Academy	Microsoft 365 Training (12 Attendees) - \$4,000 Becoming A Leader (Outside Speaker) - \$1,500 Assigned Reading Material - \$60	35,000
	District Wide Safety Training	Harassment Training	
	District Wide Supervisory Training	Emerging Leader Training - 6 Supervisors - \$11,970 Management Development Program - 6 Managers - \$11,700	
	Mandatory District Wide Training	Diversity & Inclusion Training	

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-2024
PROGRAM 215 – PUBLIC OUTREACH PROGRAM

PROGRAM DESCRIPTION

The Public Outreach Department aims to educate residents and visitors of the Coachella Valley community on how to reduce mosquito and vector threats and protect public health from mosquito- and vector-borne diseases. The Department raises awareness about District programs, services, and activities through the dissemination of vector control and disease prevention information to Coachella Valley residents.

This includes the conceptualization of District materials such as brochures, news releases, feature articles, manuals; promotional items with District messaging; mass advertising; and digital content. The Department is responsible for media and stakeholder relations, community engagement, and ensuring that the District’s mission and messaging are spread throughout the Coachella Valley. Departmental outreach involves presentations to city, county, community, HOAs, and partner agency meetings; staffing informational booths at fairs, health related collaborations, and community events; and interactive educational opportunities at schools or in a virtual setting.



STAFFING SUMMARY

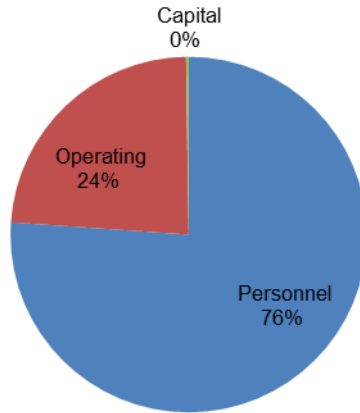
Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Public Information Manager	1	0	0	0
Public Information Officer	0	1	1	1

Community Liaison I	2	2	2	1.5
Administrative Clerk	2	2	2	2
Total Positions	5	5	5	4.5

EXPENDITURE SUMMARY

215 - PUBLIC OUTREACH	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	668,139	624,084		
Operations & Maintenance	207,833	140,614		
Capital	2,000	2,000		
Total Expenditures	877,972	766,698		

Budget Summary



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

- Complete 2018 Strategic Implementation projects including a valley wide market research project and surveys.
- Enhance the District’s public identity and trust through expanding accessibility to our education information virtually.
- Expand social media presence using targeted ads and videos.
- Create outreach campaigns with clear and consistent messaging.
- Continue to develop stronger ties with cities and local agencies to ensure local governments carry our community message of prevention and protection; provide messaging to all staff to communicate to the public.
- Continue to update the District website to be more user-friendly to the general public and enhance transparency by making content more visible to the user and develop more interactive elements.
- Refine educational outreach with more online tools for student learning and expanded District-based learning opportunities for all age levels.
- Develop and implement community and school programs training volunteers to further the mission of the District.
- Develop and carry out surveys on behavior change triggers in targeted areas and develop messaging and programs to get communities to make standing water source elimination a habit.
- Participate in the industry’s training and networking programs to collaborate with nationwide outreach best practices.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **215 – Public Outreach Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	Public Information Manager (1) Community Liaison I (2) Administrative Clerk (2)	439,739
5103	Temporary	Intern	8,000
5105	Overtime	Public Outreach Events Date Fest Evening and weekend events	7,920
5150	State Retirement	District contribution to CalPERS	39,561
5155	Social Security	District contribution is 6.2% of salary	26,606
5165	Medicare	District contribution is 1.45% of salary	6,222
5170	Cafeteria Plan	Based on current election	117,508
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	16,414

5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	2,170
6050	Dues and Membership	CAPIO PRSA GSM (2) NIOA NAGC	1,893
6050 Sub Acct: 014	State Required CEU	Gold card (4)	500
6060	Reproduction & Printing	Paper – cardstock, transparency, labels ULV and WALs notification materials Invasive Aedes Inspection/Outreach materials Aedes application notices doorhangers business cards WNV outbreak outreach materials Backpack/bag printing Postcards Stickers Frames	24,500
6070	Office Supplies	Desert Sun digital Subscription Die cutter replacement parts Misc office supplies	1,600
6075	Postage	Aedes and WALs postcards Yellow Notification Postcards General Public Outreach Materials	2,500
6095	Professional Services	Graphic design fees	1,800
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Assignments Fall and Spring Quarterly Legislative Day	2,800
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference – PIO, CMs (2)	4,200
6200	Meetings Expense	Staff Meeting(s) Spring meeting with civic leaders Strategic plan – civic staff lunches Date fest thank you lunch	20,540
6210	Promotion & Education	Date Fest Registration Golf cart parade Misc booth fees Science fair certificates Flyswatters Repellent Studio supplies Display banners canopy carrier foldable wagon Promotional items • Sponges	33,000

		<ul style="list-style-type: none"> • pencils/pens/crayons • Screen patches • Plastic lifecycle toys • magnifying glasses • flash light • keychains 	
6220	Public Outreach Advertising	Spring Advertising Campaign Summer Advertising Campaign Social media ads Aedes campaigns	56,000
7000	Uniform Expense	Branded shirts Branded sweatshirts/jackets	1,000
7600 Sub Acct: 027	Staff Training	AMCA Annual Meeting CAPIO Annual Meeting GSMCON (2) PRSA Specialized Training Institute Webinars/seminars/workshops MEPP - FEMA	13,300
7600 Sub Acct: 014	Staff Training	State VCT exams	
7675	Contract Services	AIS –service plan for printer Marlin – printer lease	2,400
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	1,800
8415	Equipment	iPad and pencil (2)	2,000

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 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**

Account	Description	Justification	Budget 2023-24
5150.01	CalPERS California Employers Pension Prefunding Trust	Prefunding future CalPERS expenses in 115 Trust	200,000
5172	Retiree Healthcare	CalPERS Retiree Healthcare pre-funding for future retirees Annual Required Contribution (ARC) \$312,420 For current retirees \$82,000 Anticipated future retirees \$45,000	439,420

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 250 – TRUSTEE SUPPORT PROGRAM

PROGRAM DESCRIPTION

The Health and Safety Code, Section 2000-2093 empowers the Board of Trustees to be the legislative body of the District. Their primary function is the establishment of policies and definition of guidelines. Trustees are also responsible for ensuring the financial stability and approval of the annual budget. The Trustee Support Program includes in-lieu expenses, travel expenses, and registration 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

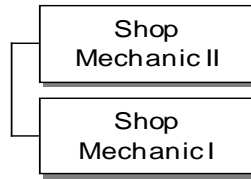
Program **250 – Trustee Support Program**

Account	Description	Justification	Budget 2023-24
5155	Social Security Expense	District Contribution 6.2%	818
5165	Medicare Expense	District Contribution is 1.45% of salary	191
5195	Unemployment Insurance	6.2% of the first \$7,000 in earnings	818
6110	Conference Travel	Registration fees and related travel expenses to attend the CSDA Conference, MVCAC Conference and Quarterly Meetings. In addition designated Trustee per Resolution 2011-24 to attend MVCAC Annual, Spring, Fall and Summer meetings and AMCA	19,200
6115	In-Lieu	State law permits a maximum of \$100/Month compensation payable to each Trustee for conducting District business, for attending Board and Committee meetings.	13,200
6120	Trustee Support	Expenses for meals during official meetings dealing with direct support of Trustee activities. Security services public meetings	7,600
7000	Uniform Expense	District Shirt for each Trustee	1,000

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 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.

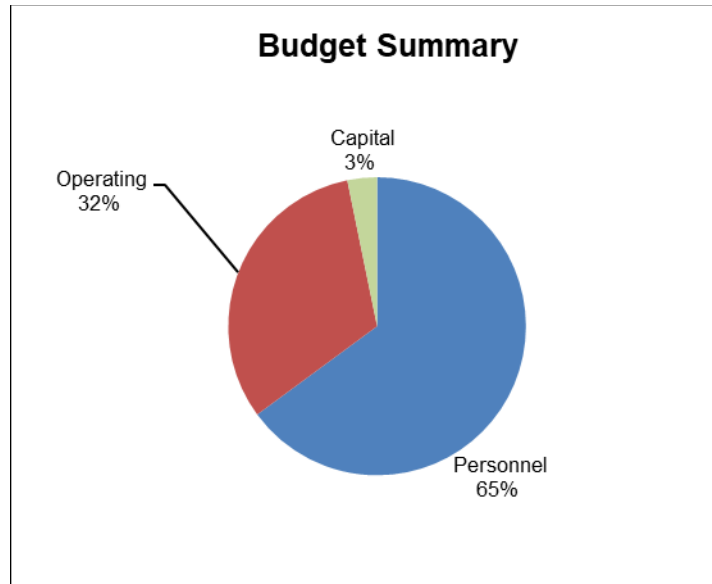


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Shop Mechanic II	1	1	1	1
Shop Mechanic I	1	1	1	1
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

300 – FLEET MAINTENANCE	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	242,209	229,742		
Operations & Maintenance	119,311	103,298		
Capital	44,520	23,427		
Total Expenditures	\$406,040	356,467		



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **300 – Fleet Maintenance Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	Shop Mechanic II (1) Shop Mechanic I (1)	174,293
5105	Overtime	Required work outside normal hours for emergencies	1,500
5150	State Retirement	District Contribution to CalPERS	15,569
5155	Social Security	District Contribution is 6.2% of salary	10,403
5165	Medicare	District Contribution is 1.45% of salary	2,433
5170	Cafeteria Plan	Based on current election.	37,143
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee’s salary	868
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees Shop Mechanic II (1) Shop Mechanic I (1)	300
6070	Office Supplies	Printer toners, paper, misc. batteries, inventory bins and general office supplies	535
6200	Meeting Expense	Staff Meeting(s)	150
7000	Uniform Expense	Rentals of department uniforms	2,300

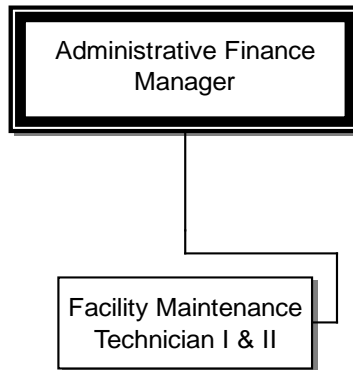
7050	Safety Expense	Nitrile Gloves Welding Helmet Protective Eye Wear Hearing Protection Protective Footwear ATV/UTV Helmets (3)	2,820
7350	Permits, Licenses & Fees	Recurring fees for permits, Smog certificates AQMD Annual Testing AQMD Emission Fees AQMD Liquid Fuel Disp EPA ID Registration Fee	3,570
7400	Vehicle Parts & Supplies	Repairs and Maintenance Supplies: CarQuest, Napa, Batteries for fleet vehicles & trailers	31,800
7400 Sub Acct: 025	Specialty Vehicle Parts & Supplies	Repairs and Maintenance Parts, Supplies and Tires for District specialty off-road vehicles such as: Argo, Forklifts, Workhorses, Polaris	15,600
7400 Sub Acct: 064	Tire Services	Vehicle Tire Management	9,264
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 Dealership services Forklift (Gas) Tire Purchase/Installation	19,416
7450	Equipment and Application Parts & Supplies	Fasteners, electrical supplies, parts for all equipment not considered a registered vehicle, ULV Equipment , welding equipment supplies and repairs, repairs and parts for major equipment (hoists, air compressor, power reels, tire mounting equipment)	6,680
7500	Small Tools Furniture & Equipment (Non-Capital)	Replacement of small tools	3,500
7600 Sub Acct: 014	State Required CEU	State Required CEU Training \$400 per person Certification exam application fees	800
7600 Sub Acct: 027	Professional Development	Napa, General trainings, ASE certification A1-A8, and related travel expenses Shop Mechanic I and Shop Mechanic II	600

7675	Maintenance Contracts	Annual support fees for Fleet Maintenance programs: Networkfleet Services ALLDATA Repair & Diagnostics Genisys EVO 5.0 Handheld Software Updates Light Duty Harness plus OBD-II Adapter Kit 5500-Diagnostics + GPS Light Duty Harness plus OBD-II Adapter Kit	20,076																		
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	1,500																		
8415	Non-Capitalized Equipment	<table border="0"> <tr> <td>SHP: Shop Floor Air Compressor</td> <td>8,000</td> </tr> <tr> <td>SHP: Shop Utility Truck Air Compressor</td> <td>2,000</td> </tr> <tr> <td>SHP: Drone Trailer Air Compressor</td> <td>2,000</td> </tr> <tr> <td>SHP: Battery Tender Plus: 12 Volt Battery Charger</td> <td>2,000</td> </tr> <tr> <td>SHP: Shop Floor LED Lights</td> <td>7,000</td> </tr> <tr> <td>OPS: CAB Bag Covert 365 Vehicle Organization</td> <td>7,200</td> </tr> <tr> <td>OPS: Vehicle Ready HexGrid Seat Vehicle Organization</td> <td>3,120</td> </tr> <tr> <td>OPS: Flex Tacmed Pouch Vehicle Organization</td> <td>2,880</td> </tr> <tr> <td>OPS: Flex Admin Pouch Vehicle Organization</td> <td>4,320</td> </tr> </table>	SHP: Shop Floor Air Compressor	8,000	SHP: Shop Utility Truck Air Compressor	2,000	SHP: Drone Trailer Air Compressor	2,000	SHP: Battery Tender Plus: 12 Volt Battery Charger	2,000	SHP: Shop Floor LED Lights	7,000	OPS: CAB Bag Covert 365 Vehicle Organization	7,200	OPS: Vehicle Ready HexGrid Seat Vehicle Organization	3,120	OPS: Flex Tacmed Pouch Vehicle Organization	2,880	OPS: Flex Admin Pouch Vehicle Organization	4,320	44,520
SHP: Shop Floor Air Compressor	8,000																				
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OPS: Flex Admin Pouch Vehicle Organization	4,320																				

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 305 – BUILDINGS & GROUNDS MAINTENANCE PROGRAM**

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

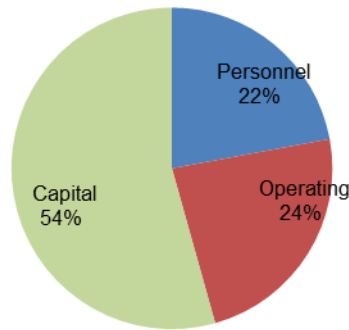
Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Facility Maintenance Technician I & II	2	2	2	2
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

**305 BUILDINGS & GROUNDS
MAINTENANCE**

	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	251,400	252,407		
Operations & Maintenance	268,393	254,143		
Capital	618,860	929,655		
Total Expenditures	1,138,653	1,436,204		

Budget Summary



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **305 – Buildings & Grounds Maintenance Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll - Full Time	Facility Maintenance Technician I & II (2)	181,762
5105	Overtime	Required work outside normal hours	2,000
5150.01	State Retirement Expense	District contribution to CalPERS	16,181

5155	Social Security Expense	District contribution is 6.2% of salary	10,897
5165	Medicare Expense	District contribution is 1.45% of salary	2,549
5170	Cafeteria Plan	Based on current election	37,143
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Facility Maintenance Technician I & II (2)	300
6110	Conference Expense	MVCAC Annual Conference	1,400
6200	Meeting Expense	Staff Meeting(s)	150
6400	Utilities	Burrtec Waste \$5,500 So Cal Gas Co \$3,800 Imperial Irrigation District \$77,000 Indio Water Authority \$15,000 Valley Sanitary District \$8,083	119,582.93
7000	Uniform Expense	Rentals of department uniforms, towels and mats	6,600
7050	Safety Expense	Safety Equipment & Supplies First aid materials, safety clothing, protective footwear, etc.	3,500
7200	Household Supplies	Cleaning supplies, paper towels, toilet paper, floor products, disinfectants, hand soap, latex gloves, trash bags, etc.	3,000
7300 Sub Acct: 012	Repair & Maintenance	Bio Building, Laboratory and Tank Room Includes replacement lighting for tank room	10,000
7300 Sub Acct: 024	Repair & Maintenance	Administration Building	5,000
7300 Sub Acct: 035	Repair & Maintenance	Operations Building	5,000
7300 Sub Acct: 044	Repair & Maintenance	Shop and Grounds	16,000
7300 Sub Acct: 049	Repair & Maintenance	Special Projects: Shade for parking	10,000
7300 Sub Acct: 053	Solar Panel Maintenance	Solar panel cleaning Maintenance & repairs	1,000

7350	Permits, Licenses & Fees	City of Indio Private Fire Hydrant Place of Assembly Alarm Permit Desert Fire Extinguisher Automatic Fire System Service – Flammable Storage 1 Automatic Fire System Service – Flammable Storage 2 Fire Extinguishers Testing/Certification Fire Suppression Testing/Certification	1,260
7500	Small Tools	Replacement of tools – Landscaping Equipment	1,200
7600 Sub Acct: 027	Professional Development	Electrical Troubleshooting & Preventative Maintenance Workshop Part II and related lodging/travel expenses	3,000
7650	Equipment Rentals	Rental of power tools, heavy equipment and vehicles	1,500
7675	Contract Services	Janitorial Services \$56,000 Security Alarm Services \$2,400 Security Services \$18,000	78,400
7700	Motor Fuel & Oils	Fuel & Oils for department vehicle(s)	1,500
8900 Sub Acct: 066	Transfer to Thermal Remediation Fund	Contribution to capital reserves	67,000
8900 Sub Acct: 067	Transfer to Facility Capital Reserves	Annual Reserve Contribution	551,860

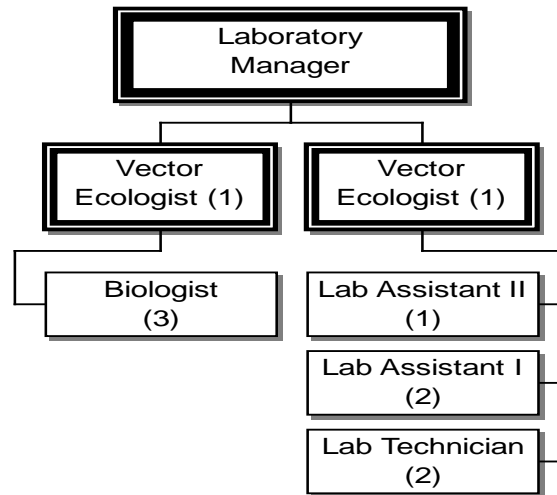
FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 400 – SURVEILLANCE AND QUALITY CONTROL PROGRAM

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 and wild birds; and climate variables such as temperature, humidity, and Salton Sea water level. This analysis, our virus transmission risk model, allows Operations and Public Outreach Departments 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.

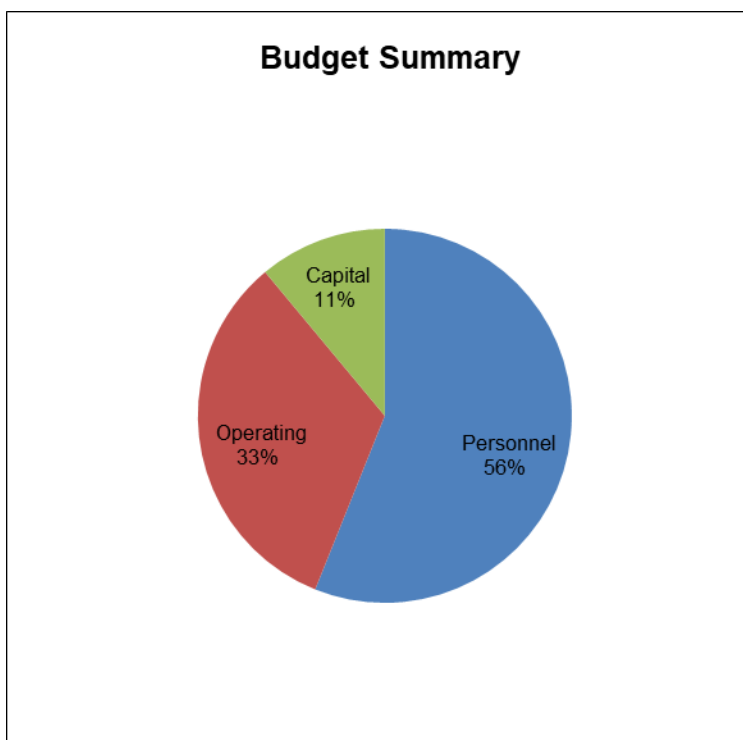


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Laboratory Manager	1	1	1	1
Vector Ecologist	2	1.67	1.67	1
Biologist	3	3.33	3.33	4
Laboratory Assistant II	1	1	1	1
Laboratory Assistant I	2	2	2	1
Laboratory Technician	2	1.5	1.5	2
Seasonal Employees (FTE)	0.4	1.3	1.3	0.5
Total Positions	11.4	11.8	11.8	10.5

EXPENDITURE SUMMARY

400 - SURVEILLANCE AND QUALITY CONTROL	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	1,521,466	1,472,949		
Operations & Maintenance	892,028	205,233		
Capital	300,000	1,000,000		
Total Expenditures	2,713,495	2,678,183		



This year the Surveillance and Quality Control Department's goals are to:

- Revise *Aedes* surveillance: The District detected *Aedes aegypti* within its service area in 2016. As the detections of new locations have primarily involved service requests from residents, trapping was driven by location. The Surveillance and Quality Control Department adjusted the location of traps in 2021 and 2022 and has found expanded range in the eastern Coachella Valley.

- Rapid detection of arbovirus samples: The Surveillance and Quality Control Department currently conducts virus testing for the *Culex* mosquitoes that it collects, testing for West Nile virus, St. Louis encephalitis virus, and western equine encephalomyelitis virus. Testing these mosquitoes at the District has benefited the District's Control Operations Department and the residents by allowing for a rapid response to positive samples. In reviewing the continued need for expanded arbovirus testing that has been necessary with the re-emergence of St. Louis encephalitis virus, the Surveillance and Quality Control Department has expanded the number of samples budgeted to be tested.
- Examine product efficacy: The Surveillance and Quality Control Department will examine several new and existing mosquito control products to define the efficacy and residual activity for mosquitoes in the Coachella Valley. Assays planned include using adulticides in storm water structures, coverage of area-wide applications using truck-mounted equipment to mosquito sources in urban portions of the valley, examination of adulticide applications in response to virus-positive mosquito samples, and efficacy of products approved for controlling mosquito larvae. The Department will continue examining procedures needed for Sterile Mosquito Control Methods, including better understanding of the behavior of *Aedes aegypti*.
- Ensure regulatory compliance: The Surveillance and Quality Control Department will continue to ensure that the District is compliant with relevant environmental laws and regulations. In this fiscal year, the Surveillance and Quality Control Department will apply for the District's National Pollutant Discharge Elimination System permit for compliance with state enforcement of the Clean Water Act if it becomes available.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

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

Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	Laboratory Manager (1) Vector Ecologist (2) Biologist (3)	1,082,104

		Laboratory Assistant II (1) Laboratory Assistant I (2) Laboratory Technician (15)	
5102	Payroll – Seasonal	1Seasonals (890 max hours) per seasonal (0.5FTE)	16,020
5103	Temporary Services	Health Careers Connection Intern \$6,900	6,900
5105	Overtime	Holiday Animal Care – 40 hours ULV Calibration - 8 hours ULV Evaluations – 5 Evaluations -160 hours <ul style="list-style-type: none"> • CSEA -24 Hours/Evaluation • Teamster – 8 Hours/Evaluation Emergency/Epidemic/ Response and Special Projects <ul style="list-style-type: none"> • CSEA – 20 hours • Teamster – 20 hours Total Hours – 248 hours	12,000
5150	State Retirement	District contribution to CalPERS	112,534
5155	Social Security	District contribution is 6.2% of salary	66,385
5165	Medicare	District contribution is 1.45%	15,525
5170	Cafeteria Plan	Based on current elections	178,046
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	26,744
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee’s salary	5,208
6050	Dues & Memberships	ESA \$161 (3) SOVE \$70 (3) Board Certified Entomologist renewal \$105 (1) FAA UAS Certification \$50 (2-year license)	898
6050 Sub Acct: 014	State Required CEU	Annual renewal fees - \$173 per certified person	1,903
6060	Reproduction and Printing	Fees for publishing scientific manuscripts	2,500
6070	Office Supplies	Printing and general office supplies Printer contract \$2,000 Office supplies \$2,000 Posters (12) \$1,200 3D printer supplies (\$3,000)	8,200
6075	Postage	PCR Confirmation Shipping 5 times/season \$100/shipment = \$500	2,000

		Misc. Shipping \$1500 UPS – includes Aedes samples for CDZ testing	
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$8000/Employee (3) Planning Meeting northern CA - \$1,000/Employee (2) Spring Meeting northern CA \$1000/Employee (3)	7,400
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference Monterey \$1,400/Employee (5)	7,000
6200	Meeting Expense	Staff Meeting(s)	550
7000	Uniform Expense	District Apparel Professional Shirts \$175/Employee (7 = \$1225) Cintas Rental Uniforms Year = \$8,500 Towel Purchase Cleaning Service \$300/year	10,025
7050	Safety Expense	Personal protection equipment Laboratory & Field safety equipment	6,000
7310 FUND 14	Maintenance & Calibration	PCR Maintenance Contract \$3,500 Microscope services \$800 BSL Cert & Hood Certification \$1,000 Pipette Calibration \$1,500	6,800
7350	Permits	RivCo DEH Level II Waste Permit – 1,850 AQMD Annual Emergency Electric Generator Permit Fee – 1,456 AQMD Generator Emissions Flat Fee - 140 NPDES Clean Water Act permit -250	3,700
7450	Equipment Parts & Supplies	Small equipment for laboratory, routine replacement, wear and tear – 3,500 Distilled water (Puretec) - 2000	5,500
7550	Lab Operating Supplies	Routine supplies and maintenance, mosquito rearing supplies, 9,000 AirGas – dry ice \$40,000 Biohazard disposal - \$5,750	54,750
7575 Sub Acct: 026	Surveillance – External PCR	External Mosquito PCR <ul style="list-style-type: none"> Confirmation testing at DART \$110 (5 pools at \$22) Aedes pools - \$33,000 (1,500 pools at \$22 each) Supplies for external PCR - \$3,000 	36,110
7575 Sub Acct: 045	Surveillance – Internal PCR	Internal Mosquito PCR @ \$8.00/Sample Testing 7,500 pools <ul style="list-style-type: none"> 	60,000
7575 Sub Acct: 057	Surveillance – Traps & Parts	Traps & Parts – routine needs \$9000 Batteries for traps - \$3200 BG Lures - \$4000 (100 lures) Replace 20 of BG Sentinel traps - \$5000	21,200

7600 Sub Acct: 027	Professional Development	AMCA \$1,500/Employee (4) ESA \$2,000/Employee (3) IFA \$1,500/Employee (2) PBESA \$1500/Employee (1) SOVE \$1500/Employee (1) Professional development courses -\$1500	19,500
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	
7800	Biological Control	SIT Program	600,000
8415	Equipment	Bottle roller – 8,000	8,000
8900	Transfer to Capital Project Fund	Transfer to capital project fund for Insectary Construction	300,000

2023-2024 SEASONAL HIRING SCHEDULE

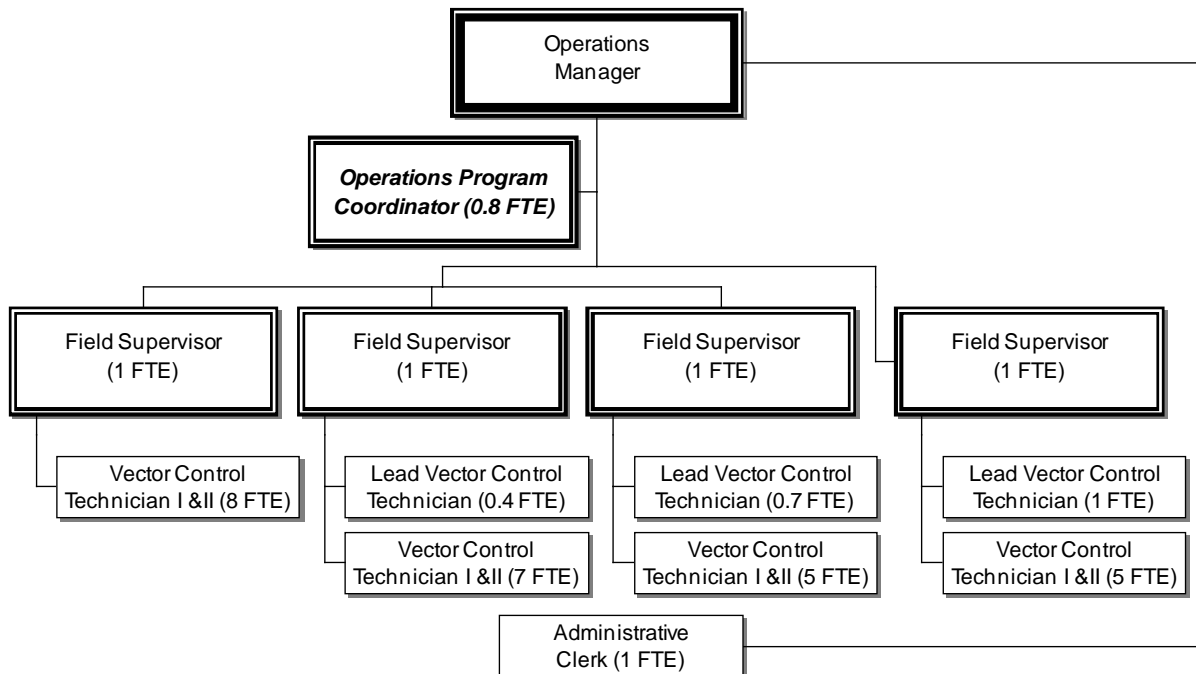
PROGRAM	PERIOD	NUMBER
Mosquito Traps	7/1 – 11/30/23	2
Mosquito Traps	3/1 – 6/30/24	1

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 500 – CONTROL OPERATIONS PROGRAM

PROGRAM DESCRIPTION

Control Operations Program is responsible for environmentally friendly and effective suppression of pathogen-carrying vectors and 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 and 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.

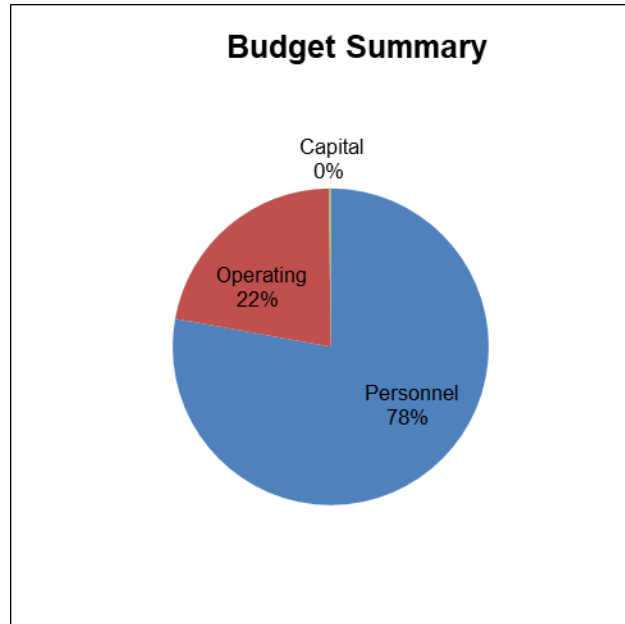


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Operations Manager	1	1	1	1
Operations Coordinator	0.8	0	0	0
Field Supervisor	4	4	4	4
Administrative Clerk	1	1	1	1
Lead Vector Control Technician	2.1	3	3	3
VCT II	10	7	7	7
VCT I	15	17.5	17.5	16
Seasonal Employees (FTE)	3.4	'.('.(6.8
Total Positions	37.3	38.6	38.6	38.8

EXPENDITURE SUMMARY

500 - CONTROL OPERATIONS	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	3,933,741	3,954,431		
Operations & Maintenance	1,773,870	1,159,656		
Capital	20,000	24,615		
Total Expenditures	<u>\$5,727,612</u>	5,138,702		



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **500 – Control Operations Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	See staffing summary	2,681,912
5102	Payroll – Seasonal	10 Seasonal 700 hours (890 max) per seasonal FTE 3.4	126,000
5105	Overtime	Budgeted in contingency	5,000
5150	State Retirement	District Contribution to CalPERS	259,649
5155	Social Security	District Contribution is 6.2% of salary	169,712
5165	Medicare	District Contribution is 1.45% of salary	39,691
5170	Cafeteria Plan	Based on current election	608,389
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	26,506
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee’s salary	16,883
6050	Dues & Membership	SOVE (1) FAA Certifications DPR UAS CEU Fees	845

6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Operations Manager (1) Operations Coordinator (1) Field Supervisor (4) Lead Technician (3) Vector Control Technician II (10) Vector Control Technician (15) @\$143/each	4,862
6070	Office Supplies	General office and printing supplies	5,000
6075	Postage	UPS/USPS mailing costs - anticipate abatement mailings	1,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Planning Meeting - \$800/Employee Spring Meeting \$800/Employee	1,600
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference - (1) OPS Manager, (1) Supervisor(1), OPS Coordinator (1), Lead Tech, (1) VCT Talk/Poster \$1,400 each	7,000
6200	Meetings Expense	Departmental Staff meetings	1,120
7000	Uniform Expense	Uniforms- Pants, shirts, jackets: \$11,302.20 Mats for Operations- \$5,460 50 Bath Towels: \$1,219 Loaner shirts: \$916.76 Supervisor shirts: \$600 Emblem and other fees: \$9,776	35,000
7050	Safety Expense	Personal Protection Equipment: Gloves, boots, safety glasses, Deet, Dog Shield, Gatorade	17,000
7450	Equipment Parts & Supplies	Replacement and spare parts for all small field equipment. To include parts for Herd spreaders, Maruyama, Stihls, B&G hand cans, organic and non-organic back packs.	7,000
7600 Sub Acct: 014	State Required CEU	Certification exam application fees Make-up training expenses	1,000
7600 Sub Acct: 027	Professional Development	OSHA Training - \$250 for Safety Officer AMCA - Ops. Mgr., Ops Coordinator, Field Supervisor @\$2000/ea.	6,250
7675	Contract Services	DBM Marlin Leasing	5,000
7700	Motor Fuel & Oils	Fuel and oils for department vehicles/equipment	130,000
7750	Field Supplies	Routine operating and maintenance supplies to aide control efforts	9,000
7800	Control	Total control budget	670,572

7800 Sub Acct: 028	Chemical Control	Larviciding and Adulticiding products WALS planned efforts Rural planned aerial and ground applications Urban control efforts	
7800 Sub Acct: 037	Physical Control	Source reduction - Artesian Well Rebate; Xeripave; Vegetation Management (suburban /rural), Fly Control	15,000
7850 Sub Acct: 029	Aerial Applications Rural	Larviciding and Adulticiding of Salton Sea Marsh Habitats and/or Duck Clubs. Aerial Adulticiding in response to WNV outbreak. Planned 8 larvicide applications at Salton Sea Marsh totaling about 56 hrs. - Salton Sea Aviation (\$2350/hr.)	132,100
7850 Sub Acct: 038	Aerial Applications Urban	Aerial services for larviciding for <i>Aedes aegypti</i> in urban areas @ \$3,000/hr. x 5 hour treatments for 8 treatments	120,000
7860	Unmanned Aircraft Applications	Treatment applications & support for staff to implement drone program. 20,000 Drone program billed internally \$404,521	424,521
8415	Operations Equipment	Operations Equipment B & G Sprayers- (3) \$1,200 Liquid backpack sprayers- \$450 Maruyama's- (3) \$2,400 Cutting tools- (1) Brush cutter \$1,600, (1) Chain saw \$800 Colt Handheld foggers- (2) \$6,000 Storage cabinets- \$900 Worktable- \$300 Stackable bins- \$120 Rolling tool storage- \$700	20,000
9000	Contingency Expense	Based on risk assessment. Ground and aerial unscheduled applications. Additional control product. Overtime	110,000

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 580 – ABATEMENT/SOURCE REDUCTION**

PROGRAM DESCRIPTION

The Abatement Expense department supports the costs associated with the abatement procedure such as court filing fees and contract services to provide corrective measures to abated property such as pool draining and yard cleaning to reduce health and safety hazards.

EXPENDITURE SUMMARY

580 – ABATEMENT	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	-	-	-	-
Operations & Maintenance	5,000	5,000	-	-
Capital	-	-	-	-
Total Expenditures	\$5,000	\$5,000	\$-	\$-

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund
 Program **580 – Abatement**

Account	Description	Justification	Budget 2023-24
6105	Legal Services/ Filing Fees	Legal fees/ filing fees concerning abatement	1,000
7675	Contract Services	Expenses of contract services to provide corrective actions to abated property, if needed.	2,000
7800	Physical Control	Source reduction – Artesian Well Rebate; Xeripave; Vegetation Management (suburban /rural) , Fly Control	2,000

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 600 – RESEARCH PROGRAM**

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

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **600 – Research Program**

Account	Description	Justification	Budget 2023-24
8510	Research Projects	Funds available for research Fund encumbered \$101,235.26 Balance \$78,864.74 Budget for calendar year 2024 is \$157,529.48	180,000

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 601 – USDA COOP AGREEMENT PROGRAM**

PROGRAM DESCRIPTION

BACKGROUND:

The District has had beneficial relationship with the United States Department of Agriculture (USDA). A group of investigators at the USDA Center for Medical, Agricultural and Veterinary Entomology (CMAVE) conduct research to evaluate vector control strategies in hot, arid environments with the main goal of finding methods to protect US soldiers overseas from vectors and vector borne diseases. Their research is funded by the Department of Defense Deployed Warfighter Program. The USDA CMAVE researchers selected our District to investigate vector control strategies because of the environmental similarity to locations in the Middle East, as well as the District’s staff and facility to assist in research. The District provides labor, materials, and laboratory space to assist in the research projects. In return the District gets funds to compensate for the use of staff time and materials, funding for District staff to receive extra information in vector control by funding travel to conferences, up-to-date information on vector control methods in our desert environment, and the opportunity to work alongside from and learn from outstanding researchers.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **601 – USDA COOP Agreement Program**

Account	Description	Justification	Budget 2023-24
4530	USDA Reimbursement	Reimbursements for expenses encumbered by the District for research projects under Agreement No. 58-6036-5-003	35,000

Account	Description	Justification	Budget 2023-24
7550	Materials & Supplies	Materials and supplies for research projects	7,100

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 602 – LABORATORY TESTING PROGRAM**

PROGRAM DESCRIPTION

BACKGROUND:

The District began testing mosquito samples for the three most common arboviruses of public health concern in California, St Louis Encephalitis virus (SLE), Western Equine Encephalitis virus (WEE) and West Nile virus (WNV) at the District's expanded laboratory in late 2014. The District routinely tests about 6,000 mosquito samples. The District has the capability to test more samples with the existing staff. The District has been in discussion with other nearby vector control agencies to perform testing of mosquito samples for these agencies. The District performs testing for the cost of materials and labor used. This would allow for these agencies to test mosquito samples at a lower cost than sending them to the UC Davis Arbovirus Research and Training (DART) group. If the District tests more samples then the cost of testing will stay low as more samples tested per plate makes the testing process cheaper per sample. However, the District only wants to test samples for a few smaller agencies as too many samples would increase labor. This will be the 7th year for testing samples.

Goal to Test 1,000 samples

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **602 – Laboratory Testing Program**

Account	Description	Justification	Budget 2023-24
4530	Reimbursement	Reimbursements for testing	14,000

Account	Description	Justification	Budget 2023-24
7575	Materials & Supplies	Materials and supplies \$6.50/Sample	6,500

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

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	148,674	129,139	144,774	90,905
REVENUE				
Misc Revenue				-
Income from Lease	15,000	15,000	15,000	15,000
Interest	1,400	400	1,400	369
Transfer From General Operating	67,000	39,655	39,655	38,500
TOTAL REVENUE	83,400	55,055	53,900	53,869
EXPENSES				
Professional Fees				
Maintenance	-	-	50,000	-
Capital				
TOTAL EXPENSES	-	-	50,000	-
Total Revenue Less Expense	83,400	55,055	3,900	53,869
Ending Fund Balance	232,074	184,194	148,674	144,774

FUND 12 – THERMAL FACILITY REMEDIATION FUND RESERVES
BUDGET 2023-24
PROGRAM 900 –THERMAL FACILITY REMEDIATION FUND RESERVES

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 and Rental Income from the lease with the current occupiers, both annually increased by CPI.

BUDGET SUMMARY

900 –THERMAL FACILITY REMEDATION FUND RESERVES	2023-244 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance	148,674	129,138	144,774	90,905
Revenue & Transfer from General Fund	83,400	53,900	53,900	53,869
Expenditure	0	0	50,000	0
Ending Fund Balance	232,074	184,194	148,674	144,774

Element Objective and Strategy: The objective of the Thermal Facility Remediation Fund Reserves 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 Facility Remediation Fund Reserves

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

Revenue

Account	Description	Justification	Budget 2023-24
4900	Transfer from Gen Fund	Transfer from General Operating Fund	67,000
4520	Interest	Interest from investments	1,400
4530	Miscellaneous Receipts	Lease agreement with Coachella Unified School District	15,000

Expenditure

Account	Description	Justification	Budget 2023-24
6095	Professional Fees	Grant Writer	0
8415	Paving	Remediation project	0

Funding Schedule (Inflation 6%)

Fiscal Year Ending	Year	Estimated Expense	Revenue	Fund Transfer	Expense	Fund Balance	% Funded
	0	450,000					
FYE 6/30/21	1	477,000	17,295	35,000		91,274	19%
FYE 6/30/22	2	505,620	15,000	38,500		144,774	29%
FYE 6/30/23	3	535,957	15,000	39,655	50,000	149,429	28%
FYE 6/30/24	4	568,115	15,000	67,000		231,429	41%
FYE 6/30/25	5	602,202	15,000	71,020		317,449	53%
FYE 6/30/26	6	638,334	15,900	75,281		408,630	64%
FYE 6/30/27	7	676,634	16,854	79,798		505,282	75%
FYE 6/30/28	8	717,232	17,865	84,586		607,733	85%
FYE 6/30/29	9	760,266	18,937	89,661		716,332	94%
FYE 6/30/30	10	805,881	20,073	95,041		831,446	103%

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

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	946,191	620,254	789,009	891,116
REVENUE				
Transfer from General Fund				
Interest	18,924	2,481	2,481	-
Sale of Assets	-	-		
Transfers From Operating Budget	168,698	286,361	286,361	47,506
TOTAL REVENUE	187,622	288,842	288,842	47,506
EXPENSES				
8415 Capital Outlay - IT	321,256	152,832	101,285	127,837
8415 Capital Outlay - Fleet Equipment				14,064
8415 Capital Outlay - Facilities				-
8415 Capital Outlay - Operations	45,145	67,719	30,374	
8415 Capital Outlay - Lab Equipment				7,713
TOTAL EXPENSES	366,401	220,551	131,659	149,614
Total Revenue Less Expense	(178,779)	68,291	157,183	(102,108)
Ending Fund Balance	767,412	688,545	946,191	789,009

FUND 13 – CAPITAL REPLACEMENT FUND BUDGET 2023-24
PROGRAM – INFORMATION TECHNOLOGY, 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

FLEET, FACILITIES, OPERATING & LAB EQUIPMENT	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance	620,254	620,254	732,971	732,971
Revenue	2,481	2,481	2,904	2,904
Transfers from Operating Budget	286,361	286,361	47,506	47,506
Capital Expenditure	(366,401)	(220,551)	(163,126)	(163,126)
Ending Fund Balance	688,545	688,545	726,018	726,018

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 13 – Capital Replacement Fund

Revenue

Description	Justification	Budget Amount 2023-24
Bank Interest	Interest from Equipment Replacement Fund	2,481
Transfer from Operating Budget	Equipment Replacement – Annual Depreciation	286,361

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 13 – Capital Replacement Fund

Account	Description	Justification	Budget 2023-24
8415	Capital Outlay - IT	Secure-Centric Rubrik Backup Solution (3 Year Agreement) 78,000 APC Smart-UPS Replacement 1500 Network ADM, OPS, LAB, TNK 16,000 APC Smart-UPS Replacement - 3000 ADM Server 6,400 Shaded Parking Video Surveillance Coverage 16,000 Intel Server Replacement 21,600 Cyber Data Loud Speakers IP Paging 480 APX 740 Wireless High-Density High-Capacity 4x4: 4 Access Point 1,024 APX 320X Outdoor Access Point 2x2 MIMO, dual radio 1,072 APX Mounting Bracket Kit 75 Gbit/2.5G PoE+ Injector 140 APX External 30 Degree Directional Antenna 570 (2) Laptop Core i7 d GPU/16GB/ 512GB 13.5 5,000 USB-C to VGAI Adapter 140 USB-C to HDMI Adapter 140 mDP to VGA Adpater 140 Docking Station 320 Ergonomic Keyboard and Mouse 250 19" EA 193MI-BK LED Moniroe 880 OPS: Unmanned Aerial System (UAS) Application Drone & Equipment 128,000 OPS: Unmanned Aerial System (UAS) Inspection Drone & Equipment 10,000 OPS: Concurrent ULV Office Application 1,825 OPS: ULV Mobile - Monitor 4s 3,450 OPS: ULV Mobile - Monitor 5 1,150 OPS: ULV Mobile - LT 4,600 OPS: Mesa Tablet 8,000 OPS: NXDN Conventional Radio System 16,000 Website redesign	321,256
8415	Capital Outlay - Operations	OPS: EV Utility Workhorse / Freight / Sales Tax 38,000 OPS: BigTex 50LA Tandem Axle Utility Trailer/Freight/Sales Tax 4,945 OPS: Maruyama Electric Backpack (Field Trials)2,200	45,145

Income / Expense Years 0 to 10

Fiscal Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Starting Reserve Balance	946,191	756,737	662,939	778,821	910,740	1,034,557	1,160,086	1,180,961	1,165,306	1,011,571
One off Reserve Contribution										
Annual Reserve Contribution	175,446	182,464	189,763	197,353	205,247	213,457	221,996	230,875	-	-
Interest Earnings	1,501	1,122	934	1,166	1,430	1,677	1,929	1,970	-	-
Total Income	1,123,138	940,323	853,636	977,340	1,117,418	1,249,691	1,384,011	1,413,806	1,165,306	1,011,571
# Component										
Shop Equipment										
301 Vehicle lift				50,000						
303 Coats wheel balancers				5,000						
306 Metal insert gas (mig) welder				4,000						
307 Tungsten inert gas (tig) welder				4,200						
308 Tube bender				1,400						
310 Drill press				2,000						
Sub Total	-	-	-	66,600	-	-	-			

Fiscal Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
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Laboratory Equipment										
401	Electric Automatic Steam Pressure Sterilizer			11,320						
403	MagMax Express							49,000		
404	Qiagen Retsch Tissue Lyser							5,500		
405	ABI 7500 Fast RT-PCR Machine							56,000		
406	DropVision Microscope & Software		10,000							
410	Microplate Washer			10,495						
	Sub Total		10,000	21,815					110,500	

Operations Equipment											
5001	Equipment			16,000							
5002	4S GPS Monitor Tracking Unit			14,000							
5003	Tifa Power Fogging & ULV Machine						18,000				
5004	Yamaha UMAX Gas Powered Workhorse						8,370				
5005	Yamaha UMAX Gas Powered Workhorse						8,370				
5006	Yamaha UMAX Gas Powered Workhorse						8,370				
5007	Yamaha UMAX Gas Powered Workhorse						8,370				
5008	Cushman Hauler 800X Cart					7,100					
5009	Cushman Hauler 800X Cart					7,100					
5010	Cushman Hauler 800X Cart					7,100					
5011	Cushman Hauler 800X Cart					7,100					
5012	Cushman Hauler 800X Cart					7,100					
5016	2012 Frontier 650 Argo		23,000								
5017	2014 EZ-Go 1500		9,800								
5018	2014 EZ-Go Terrain 1500		9,700								
5019	2019 Argo							22,700			
5023	Guardian 190 ES ULV Fogger w/ GPS & Monitor Mapping Equipment									9,373.60	
5024	A1 Super Duty Mister						19,100			19,100	
5025	A1 Super Duty Mister							19,100		1,145	
5032	Big Tex 50LA Tandem Axle Utility Trailer		4,945								
5033	EV Utility Workhorse		38,000								
5034	Maruyama Electric Backpack (field trial)		2,200								
	Sub Total		45,145	42,500	30,000		35,500	70,580	41,800	20,245	9,374

IT Equipment											
2101	Polycom VOIP Telephones									7,000	
2102	IT Toughbooks - replacement tablets		30,000								
2103	Cisco Catalyst Network Switch		9,245								
2104	Storage Area Network Server									9,300	
2105	Board Room A/V Equipment									49,829	
2106	Precision Vision Drone		20,000							20,000	
2107	Supervisor Laptops			10,000							
2108	Manager Laptops			13,000							
2111	PrecisionVision 35 Application Drone							69,000			
2120	Unmanned Aircraft System UAS	69,000							69,000		
2121	Unmanned Aircraft System UAS	69,000							69,000		
2122	NXDN Conventional Radio System	16,000									
2123	Video Surveillance - Shaded Parking Area	16,000									
2124	APC Replacements	22,400				22,400				22,400	
2125	Server Replacement	24,961				24,961				24,961	
2126	Laptops	6,870									
2127	Secure Centric Rubrik Backup	78,000									
2128	ULV Equipment	19,025						19,025			
	Sub Total	321,256	59,245	23,000		47,361	19,025	69,000	138,000	133,490	-

Fiscal Year 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29 2029-30 2030-31 2031-32 2032-33

IT Software

2107	Accounting Software							16,000			
2108	Microix Budget Software							76,250			
2109	ESRI ArcGIS (Upgraded)		150,639								
2110	Website		15,000								
	Sub Total	-	165,639	-	-	-	-	92,250			
	Total Expenses	366,401	277,384	74,815	66,600	82,861	89,605	203,050	248,500	153,735	9,374
	Ending Reserve Balance	756,737	662,939	778,821	910,740	1,034,557	1,160,086	1,180,961	1,165,306	1,011,571	1,002,198

Funding Level

	Funding Level	Rating	Interest						2.00%
	0-30%	Weak	Contribution Inflation						4.00%
	31-70	Fair							
	71-100	Strong							

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Surplus Sales	Interest Income	Projected Reserve Expenses
2024	\$946,191	\$888,461	106%	Strong	\$168,698			\$18,924	\$366,401
2025	\$767,412	\$1,011,070	76%	Strong	\$175,446			\$15,348	\$277,384
2026	\$591,806	\$995,792	59%	Fair	\$182,464			\$11,836	\$74,815
2027	\$508,722	\$876,968	58%	Fair	\$189,763			\$10,174	\$66,600
2028	\$633,844	\$938,769	68%	Fair	\$197,353			\$12,677	\$82,861
2029	\$777,274	\$934,374	83%	Strong	\$205,247			\$15,545	\$89,605
2030	\$915,206	\$907,886	101%	Strong	\$213,457			\$18,304	\$203,050
2031	\$1,057,362	\$944,691	112%	Strong	\$221,996			\$21,147	\$248,500
2032	\$1,097,455	\$917,174	120%	Strong	\$230,875			\$21,949	\$153,735

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

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	3,327,488	2,681,960	2,734,110	2,602,368
REVENUE				
Transfer from Vehicle Fund	-	-		
Interest	24,718	24,718	41,012	
Transfers From Operating Budget	1,451,860	890,000	890,000	395,294
Sale of Assets			-	
Misc.			98,054	
TOTAL REVENUE	1,476,578	914,718	1,029,065	395,294
CAPITAL EXPENSES				
Professional Services	200,000		118,300	27,528
Repair & Maintenance	89,000	64,500	151,278	99,184
Maintenance & calibration	12,500	12,500	-	5,354
Contract Services	-	54,000	12,072	
Capital Outlay	1,725,000	256,500	154,037	131,486
Furniture & Equipment	52,000	52,000		
TOTAL EXPENSES	2,078,500	439,500	435,687	263,552
Total Revenue Less Expense	(601,922)	475,218	593,378	131,742
Ending Fund Balance	2,725,566	3,157,178	3,327,488	2,734,110

**FUND 14 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND BUDGET
2023-24
PROGRAM 950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

PROGRAM DESCRIPTION

This program details capital expenditures for ongoing improvements at the District’s Indio Facility. In FY2017-18, a reserve study projected 30 year costs for maintenance, repair and replacement of District facilities and equipment.

BUDGET SUMMARY

950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance				
-	3,327,488	2,681,960	2,734,110	2,602,368
Revenue & Transfer from General Fund	1,476,578	914,718	1,029,065	395,294
Expenses	2,078,500	439,500	435,687	263,552
Ending Fund Balance	2,725,566	3,157,178	3,327,488	2,734,110

The objective of the **DISTRICT FACILITY CAPITAL REPLACEMENT FUND** is enhancing the quality of life for the community through fiscally responsible funding of the repair and maintenance program. Our strategy is to fund the continual lifetime maintenance obligation over a continual 30 year period.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 14 – **DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Program **950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Revenue

Account	Description	Justification	Budget 2023-24
4900	Transfer from Gen Fund	Annual Reserve Contribution	1,451,860
4520	Interest	Interest from investments	24,718

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 14 – **DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Program **950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Account	Description	Justification	Budget 2023-24
General Common Areas			
8415	Capital Improvement	1950 Electric vehicle charging station	40,000
Total General Common Areas			40,000

Account	Description	Justification	Budget 2023-24
BUILDING INTERIORS			
6095	Professional Services	Architect	200,000
7300	Repair & Maintenance	Component 601 – Carpet Board Room - replace Component 1110 Interior Surfaces = Repaint Administration	44,500
8415	Capital Improvement	Component 2350 Periodic Remodel Project – Administration / Board Room Component 909 Bathrooms - Administration 907 Wall Coverings - Admin Lobby	1,000,000
8487	Building Furnishing	Component 902 – Furniture Administrative Furniture / Board Room Component 911 – Check in Desk Remodel	52,000

		Total Building Interiors	\$1,296,500

Account	Description	Justification	Budget 2023-24
BUILDING EXTERIORS			
7300	Repair & Maintenance	1115 Stucco - Administration & Operations	20,000
		Total Building Exteriors	20,000

Account	Description	Justification	Budget 2023-24
MECHANICAL			
7300	Repair & Maintenance	Component 303 - HVAC	24,500
7310	Maintenance & Calibration	Component 354 - Lab Equipment Lab equipment calibration	12,500
8415	Capital Improvement	Component 1312 (A) Solar Panels Replace & 1313 Invertors Replace	600,000
		Total Mechanical	637,000

Account	Description	Justification	Budget 2023-24
FLEET			
8415	Capital Equipment	Component 10063 Electric Vehicle Transit Sprinter Van 78,000 District Branded EV Wrap 6,200	85,000

INCOME/EXPENSE YEARS 0 TO 4

Income / Expense Years 0 to 4					
	Fiscal Year	2023-24	2024-25	2025-26	2026-27
	Starting Reserve Balance	3,327,488	2,725,566	2,875,643	3,046,924
	One off Reserve Contribution	1,000,000			
	Annual Reserve Contribution	451,860	469,934	488,732	508,281
	Vehicle sales				
	Interest Earnings	24,718	23,969	23,341	23,341
	Total Income	4,804,066	3,219,469	3,387,716	3,578,546

#	Component				
General Common Areas					
103	Concrete Surface - ADA Entrance Work	-	-	-	-
201	Asphalt - Remove & Replace	-	-	-	-
202	Asphalt - Seal/Fill			-	50,393
414	Flag Pole - Replace	-	-	-	-
415	Wood Pergolas - Replace	-	-	27,318	27,318
420	Large Canvas Awnings - Replace	-	-	-	-
502	Chain Link Fence - Replace	-	-	-	-
503	Metal Rail - Replace	-	-	-	-
707	Vehicle/Trash Gates - Replace	-	-	-	-
802	Pole Lights - Replace	-	-	-	-
902	Exterior Furnishings - Replace			6,010	
1107	Metal Rail - Repaint		2,122	-	
1107	Perimeter Metal Fence - Repaint		12,731	-	
1950	EV Charging Station	40,000			
	Sub Total	40,000	14,853	33,328	77,711

Building Interiors					
113	Coated - Floors - Resurface				10,000
415	Electric Roll-Up Shade - Replace	-			
601	Carpet - Replace	32,000			
606	Vinyl Flooring (A) - Replace		68,959		
606	Vinyl Flooring (B) - Replace	-			
610	Tile Floor - Replace	-			
902	Furniture - Replace	32,000			
904	Kitchen (Admin) - Remodel	-	-	-	-
906	Acoustic Ceiling Panels - Replace	-	-	-	-
907	Wallcoverings - Replace	10,000			
909	Restrooms - Refurbish	10,000	-	-	-
910	Built-In Cabinetry (A) - Replace				
910	Built-In Cabinetry (B) - Replace		-	-	-
911	Check-In Desk - Remodel	20,000	-	-	-
912	Sinks - Replace	-	-	-	-
913	Stainless Steel Counters - Replace				
1110	Interior Surfaces - Repaint	12,500	31,827	-	-
2350	Periodic Remodel Projects	1,180,000	-	-	-
	Sub Total	1,296,500	100,786	-	10,000

Fiscal Year		2023-24	2024-25	2025-26	2026-27
Building Exteriors					
701	Roll-Up Doors - Replace	-	-	-	-
710	Car/FOB Reader System - Replace	-	-	-	-
715	Utility Doors - Replace	-	-	-	-
717	Windows & Doors (Glass) - Replace	-	-	-	-
1115	Stucco - Repaint	20,000	-	-	-
1125	Metal Corrugated Siding - Replace	-	-	-	-
1301	Roof (Modified Bitumen) - Replace	-	160,000	-	-
1302	Roof (Single Ply) - Replace	-	-	-	-
1308	Metal Roofs (Curved) - Replace	-	-	-	-
1309	Metal Roofs (Flat) - Replace	-	-	-	-
1310	Gutters/Downspouts - Replace	-	-	-	-
Sub Total		20,000	160,000	-	-
Mechanical					
302	Generator/Transfer Switch - Replace	-	-	-	-
303	HVAC/Packaged Systems - Replace	24,500	26,523	27,318	27,318
305	Surveillance/Brivo System - Replace	-	-	-	-
306	Centrifugal Fans - Replace	-	-	-	-
309	Chiller System - Replace	-	-	-	-
328	Fire Alarm/Systems - Upgrade	-	-	-	-
332	Bolier/Water Heaters - Replace	-	-	-	-
334	Water Treatment System - Replace	-	-	-	-
354	Lab Equipment - Annual Projects	12,500	15,914	16,391	16,391
355	Lab Equipment - Replace (2008)	-	10,300	-	-
355	Lab Equipment - Replace (2010)	-	-	-	-
355	Lab Equipment - Replace (2011)	-	15,450	-	-
355	Lab Equipment - Replace (2014)	-	-	-	-
355	Lab Equipment - Replace (2017)	-	-	-	-
356	Deep Freezer - Replace A	-	-	-	14,205
356	Deep Freezer - Replace B	-	-	-	-
360	Chambers/Pressurer Sys - Mod/Upgrad	-	-	-	6,556
365	Bio Equipment - Partial Replace	-	-	-	10,927
370	IT/Audio Equip - Annual Projects	-	-	-	-
705	Gate Operators - Replace	-	-	19,570	-
712	Dispensers / Fountains - Replace	-	-	-	-
929	Appliances - Replace	-	-	18,540	18,540
1001	Backflow Devices - Replace	-	-	-	-
1312	Solar Panels (A) - Replace	-	-	-	-
1312	Solar Panels (B) - Replace	565,000	-	-	-
1313	Solar Panel Invertors - Replace	35,000	-	-	-
1818	Fuel Tank Controls - Replace	-	-	-	-
1903	Shop/Utility Equipment - Replace	-	-	-	-
Sub Total		637,000	68,187	81,819	93,937

Fiscal Year	2023-24	2024-25	2025-26	2026-27
Vehicles				
Full size Truck			225,645	225,645
Electric Passenger Vehicle	85,000			
Sub Total	85,000	-	225,645	225,645
Total Expenses	2,078,500	343,826	340,792	407,293
Ending Reserve Balance	2,725,566	2,875,643	3,046,924	3,171,253

FUNDING STATUS

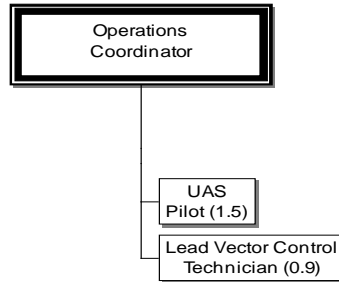
		Funding Level	Rating					
		0-30%	Weak					
		31-70	Fair					
		71-100	Strong					
Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Interest Income	Projected Reserve Expenses
2024	\$3,327,488	\$4,022,228	82.7%	Strong	\$451,860	\$1,000,000	\$24,718	\$2,078,500
2025	\$2,725,566	\$4,212,466	64.7%	Fair	\$469,934		\$27,256	\$343,826
2026	\$2,878,930	\$4,698,978	61.3%	Fair	\$488,732		\$28,789	\$340,792
2027	\$3,055,659	\$4,447,794	68.7%	Fair	\$508,281		\$30,557	\$407,293
2028	\$3,187,204	\$4,270,632	74.6%	Strong	\$528,612		\$31,872	\$689,565
2029	\$3,058,123	\$4,246,004	72.0%	Strong	\$549,757		\$30,581	\$390,485
2030	\$3,247,976	\$4,326,129	75.1%	Strong	\$571,747		\$32,480	\$376,864
2031	\$3,475,339	\$4,736,601	73.4%	Strong	\$594,617		\$34,753	\$1,480,265
2032	\$2,624,444	\$5,193,902	50.5%	Fair	\$618,402		\$26,244	\$175,381
2033	\$3,093,709	\$4,549,521	68.0%	Fair	\$643,138		\$30,937	\$715,649

**Coachella Valley Mosquito and Vector Control District
DRONE INTERNAL SERVICE FUND BUDGET**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
REVENUE				
Reimbursement from General Fund	404,521			
EXPENSES	404,521		-	
Payroll Expense				
Payroll - Full Time	249,107			
CalPERS State Retirement Expense	24,747			
Social Security Expense	15,242			
Medicare Expense	3,565			
Cafeteria Plan Expense	67,518			
Deferred Compensation	6,497			
Unemployment Insurance	1,345			
Total Payroll Expense	368,021			
Administrative Expense				
Corporate Dues & Memberships	1,000			
State Certification Fees	300			
MVCAC Annual Conference	1,400			
Meetings Expense	200			
Total Administrative Expense	2,900			
Operating Expense				
Uniform Expense	3,000			
Safety Expense	1,000			
State Certification Fees	1,000			
Professional Development	2,000			
Depreciation	26,600			
Total Operating Expense	33,600			
TOTAL EXPENSES	404,521			
Total Revenue Less Expense	(0)			

**FUND 16 – INTERNAL SERVICE FUND - UNMANNED AIRCRAFT APPLICATIONS
 OPERATING BUDGET 2022-23
 PROGRAM 510 – UNMANNED AIRCRAFT APPLICATIONS (UAS)**

PROGRAM DESCRIPTION



STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Operations Coordinator	0.2	0	0	0
UAS Pilot 1	1.0	0	0	0
Lead Vector Control Technician	0.6	0	0	0
UAS Pilot 2	0.5	0	0	0
Lead Vector Control Technician	0.3	0	0	0
Total Positions	2.6	0	0	0

Operations Coordinator will oversee this department estimated to be one fifth of their time. The budget plan is to hire one UAS Pilot in July and another in January. One Lead VCT will help out 3 days a week until the hiring of second pilot, then an additional Lead VCT will help out 3 days a week.

EXPENDITURE SUMMARY

510 - UAS INTERNAL SERVICE FUND	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance	0	0	0	0
Revenue	404,521	0	0	0
Expenditure	404,521	0	0	0
Ending Fund Balance	0	0	0	0

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 16 - INTERNAL SERVICE FUND - UNMANNED AIRCRAFT APPLICATIONS
 Program **510 - UAS**

Revenue

Account	Description	Justification	Budget 2023-24
4535	Revenue from Operations	Drone treatments - billed monthly to operations	404,521

Expenditure

Account	Description	Justification	Budget 2023-24
5101	Payroll - Full Time	See staffing summary	249,107
5150	State Retirement	District Contribution to CalPERS	24,747
5155	Social Security	District Contribution is 6.2% of salary	15,242
5165	Medicare	District Contribution is 1.45% of salary	3,565
5170	Cafeteria Plan	Based on current election	67,518

5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	6,497
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	1,345
6050	Dues & Membership	FAA Certifications	1,000
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: UAS Pilot (2)	300
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference - (1) UAS Pilot,	1,400
6200	Meetings Expense	Staff	200
7000	Uniform Expense		3,000
7050	Safety Expense	Personal Protection Equipment: Gloves, boots, safety glasses, Deet, Dog Shield, Gatorade	1,000
7600 Sub Acct: 014	State Required CEU	Certification exam application fees Make-up training expenses	1,000
7600 Sub Acct: 027	Professional Development		2,000
8300	Equipment Depreciation	3 drones \$62,000 each depreciated over 84 months	26,600