



Coachella Valley Mosquito and
Vector Control District

43420 Trader Place
Indio, CA 92201
Phone (760) 342-8287
www.cvmvcd.org

Budget Workshop

Tuesday, May 14, 2019

4:30 p.m.

AGENDA

Assistance for those with disabilities: If you have a disability and need accommodation to participate in the meeting, please call the Clerk of the Board at (760) 342-8287 for assistance so the necessary arrangement can be made.
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1. Call to Order
2. Roll Call
3. Public Comments
4. Overview/Discussion of Preliminary FY 2019/20 Budget
5. Trustee Comments
6. Adjournment

Certification of Posting

I certify that on May 10, 2019, 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 the District's website, said time being at least 72 hours in advance of the meeting of the Board of Trustees (Government Code Section 54954.2)

Executed at Indio, California, on May 10, 2019.

Graciela Morales, Clerk of the Board

 The logo is circular with a brown border. Inside, there's a stylized mosquito in the center, a palm tree to the left, and a small blue pond at the bottom. The text "COACHELLA VALLEY" is at the top and "MOSQUITO & VECTOR CONTROL DISTRICT" is at the bottom.	<p>Coachella Valley Mosquito and Vector Control District</p> <p>Finance Committee Report</p>	<p>May 14, 2019</p>
<p>Agenda Item: Preliminary FY2019-20 Budget</p>		
<p>Background: The District's Finance Committee Clive Wightman, Treasurer, Bito Larson, Isaiah Hagerman, and Doug Hassett have reviewed the draft budget. The attached is the budget summary presenting;</p> <ul style="list-style-type: none">• Major Assumptions• Capital Reserves Forecast• Operating Budget• Capital Budget• CalPERS Unfunded Liability Options• Retiree Healthcare Liability <p>The Budget Workshop will be an interactive presentation with time for questions through each category.</p>		

MAJOR ASSUMPTIONS

REVENUE OVERALL INCREASE 4 %:

- PROPERTY TAX REVENUE TO INCREASE 3%. A CONSERVATIVE ESTIMATE BASED ON ASSESSORS VALUATION AND PREVIOUS YEAR'S REVENUES.
- BENEFIT ASSESSMENT RATES INCREASE \$0.91 PER SINGLE FAMILY EQUIVALENT (SFE) TO \$13.40 PER SFE, REVENUE PER ENGINEERS REPORT ESTIMATED TO BE \$2,147,755

EXPENDITURE PAYROLL -FY2019-20 6.1% INCREASE OVER 2018-19 ESTIMATED ACTUAL.

- FY2019-20 BUDGET INCLUDES AN EXTRA POSITION OF ACCOUNTING TECHNICIAN I BUDGETED AT 0.8 FTE & INCLUDES BUDGETED POSITIONS THAT WERE NOT FILLED FULL FISCAL YEAR 2018-19
- 2 PERCENT COLA FOR ALL STAFF – PER DISTRICT MOU
- CALPERS EMPLOYER RATE INCREASE FROM 8.099% TO 8.563% (CLASSIC)

LONG TERM LIABILITIES

- CALPERS PENSION UNFUNDED LIABILITY – PRELIMINARY BUDGET OFFERS TWO OPTIONS CONTINUE PAYING UNFUNDED LIABILITY USING CALPERS CURRENT AMORTIZATION PERIOD OR PAY A LUMP & SHORTEN AMORTIZATION PERIOD FOR LONG TERM SAVINGS IN INTEREST PAYMENT
- CALPERS RETIREE HEALTHCARE LIABILITY – CONTINUE TO PAY THE OPTIONAL PREFUNDING OF HEALTHCARE FOR RETIREES FROM OPERATING BUDGET

CAPITAL RESERVES FORECAST

The total beginning spendable Capital Fund balance is estimated to be \$13,445,342. Our capital planning has resulted in four Reserve Funds. Full details of what each Reserve covers are shown in the budget paper. The opening balances are estimated to be:

- a. General Reserve: \$10,076,494
- b. Thermal Facility Remediation Fund Reserve: \$518,052
- c. Capital Equipment Replacement Fund Reserve: \$1,220,711
- d. Capital Facility Replacement Fund Reserve: \$1,630,085

General Fund Reserves

GENERAL FUND	Beginning Balance July 1, 2019	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2020
Committed Reserves: <i>Reserve for Public Health Emergency</i>	4,103,640				4,103,640
Assigned Reserves: <i>Reserve for Operations -</i>	4,500,000	11,008,398	(503,547) ⁽¹⁾	(10,504,851)	4,500,000
<i>Reserve for Future Healthcare Liabilities</i>	877,253				877,253
<i>Reserve for Facility Capital Improvements</i>	0				0
<i>Unassigned</i>	595,601				595,601
Total	\$10,076,494	11,008,398	(503,547)	(10,504,851)	\$10,076,494

⁽¹⁾ Transfer to / from Operating Budget

⁽²⁾ Transfer to / from General Reserve

The unassigned Fund Balance of \$595,601 with reference to CalPERS scenario will be discussed later

Thermal Facility Remediation Fund Reserves

THERMAL FACILITY REMEDIATION FUND RESERVE	Beginning Balance July 1, 2019	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2020
Assigned Reserves: <i>Thermal Facility Remediation Fund</i>	518,052	20,119	44,750 ⁽¹⁾	(450,000)	102,921
Total	518,052	20,119	44,750	(450,000)	102,921

⁽¹⁾ Transfer to / from Operating Budget

⁽²⁾ Transfer to / from General Reserve

Thermal Fund budgeted expenditure is tentatively set at \$450,000 this number will be revised when bids are opened the end of May 2019.

Capital Equipment Replacement Fund Reserves

CAPITAL EQUIPMENT REPLACEMENT FUND	Beginning Balance July 1, 2019	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2020
Assigned Reserves:					
<i>Reserve for Vehicle Replacement</i>	560,879	42,000	123,105 ⁽¹⁾	(285,530)	440,454
<i>Reserve for Information Technology</i>	273,033		35,792 ⁽¹⁾	(181,525)	127,300
<i>Reserve for Laboratory Equipment</i>	386,799				386,799
Total	1,220,711		158,897	(467,055)	954,553

⁽¹⁾Transfer to / from Operating Budget

⁽²⁾Transfer to / from General Reserve

Capital Facility Replacement Fund Reserves

CAPITAL FACILITY REPLACEMENT FUND	Beginning Balance July 1, 2019	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2020
Assigned Reserves:					
<i>Reserve for Facility</i>	1,630,085	18,395	299,900 ⁽¹⁾	(296,500)	1,651,880
Total	1,630,085	18,395	299,900	(296,500)	1,651,880

⁽¹⁾Transfer to / from Operating Budget

⁽²⁾Transfer to / from General Reserve

OPERATING BUDGET SUMMARY

REVENUE

For Fiscal Year (FY) 2019-20 the total operating revenue is forecast to increase to \$11,008,398 which is 4.1% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2019 of \$10,562,826.

REVENUE	ADOPTED BUDGET 2018-2019	ESTIMATED ACTUAL 6/30/2019	% DIFFERENCE	PROPOSED BUDGET 2019-2020	% DIFFERENCE
PROPERTY TAXES CURRENT	8,284,857	8,309,680	0.3%	8,561,446	3.0%
PROPERTY TAXES PRIOR	38,562	35,143	-8.9%	36,197	3.0%
INTEREST INCOME	100,000	194,884	94.9%	200,000	2.6%
MISCELLANEOUS	63,000	63,000	0%	63,000	0%
BENEFIT ASSESSMENT	1,996,366	1,960,119	-1.8%	2,147,755	8.7%
TOTAL	\$10,482,785	\$10,562,826	0.76%	\$11,008,398	4.1%

REVENUE ASSUMPTION

- Benefit Assessment rates per Single Family Equivalent (SFE) increase \$0.91 per Single Family Equivalent (SFE) to \$13.40 per SFE estimated revenue \$2,147,755
 - Increase in assessment due to conservative estimate of County tax revenue
- Property Tax Current to increase by 3 % in line with Assessors Valuation
- Interest revenue increase to \$200,000
- Miscellaneous revenue includes \$16,000 estimated CalCard rebate, \$35,000 for USDA refund for expenses and \$12,000 for reimbursement for testing other mosquito & vector control districts' mosquito samples for WNV or SLE.

EXPENDITURE

Total Operating budget expenditure for FY2019-20 is forecast to be \$11,008,398 this is a 9.5 % increase over the estimated actual for FYE June 30, 2019. Variability factors that affect operating expenditures include mosquito abundance, disease presence and presence of invasive of species i.e *Aedes aegypti*. CPI increase for Riverside Area in March 2019 is 2.8 %.

EXPENDITURE	ADOPTED BUDGET 2017-2018	ESTIMATED ACTUAL 6/30/2019	% DIFFERENCE	PROPOSED BUDGET 2019-2020	% DIFFERENCE
PAYROLL	7,394,104	7,190,806	-2.8%	7,659,347	6.1%
ADMINISTRATIVE	662,535	706,713	6.7%	770,704	8.3%
UTILITY	116,000	112,465	-3.1%	116,000	3.1%
OPERATING	1,827,532	1,475,007	-19.3%	1,958,800	24.7%
CONTRIBUTION TO CAPITAL RESERVES	482,614	482,614	0.0%	503,547	4.1%
TOTAL EXPENSES & TRANSFERS	\$10,482,785	\$9,967,605	-4.9%	\$11,008,398	9.5%

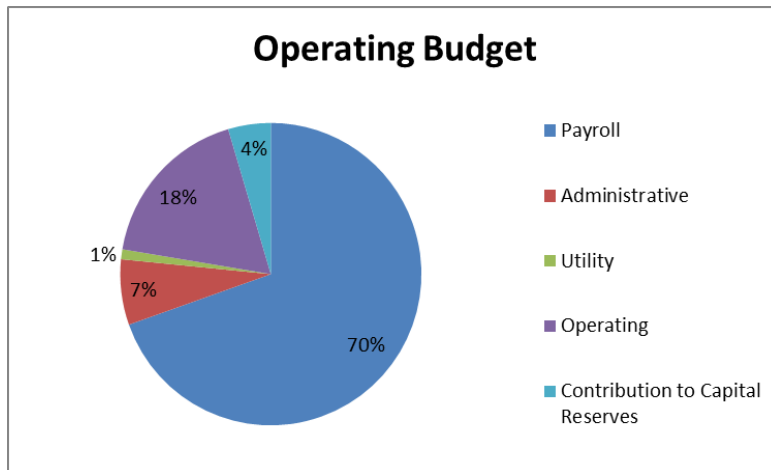


Figure 1 Operating Budget

Expenditures are broken down into Payroll, Administrative, Utility, Operating and Contribution to Capital Reserves. Payroll costs, which account for 70 % of the budget, are projected to increase by 6.1% over the estimated actual for FYE June 30, 2019. The main increases are due to budgeted positions that were recruited part way through the year are fully funded for example the position Public Information Officer was recruited in April 2019. The FY2019-20 Budget also includes an extra position of Accounting Technician I budgeted at 0.8 FTE as well as 2 percent COLA per MOU for all staff and CalPERS increase.

Although the 2019-20 Operating budget is 24.7% over the latest estimate for 2018-19, it is a 7 % over the 2018-19 budget. Operations are extremely difficult to budget and 2018-19 due to the year to year variability of vector populations and the pathogens they transmit.. Administrative expenditures are projected to increase by 8.3%, Utility to increase by 3.1% and Contribution to Capital Reserves increase 4.1 %.

EXPENDITURE ASSUMPTIONS:

Payroll Expenses

The District employs 60 full-time staff, increased with seasonal (part time) staff beginning early summer, totaling 68 full time equivalents (FTE).

- Cost of living adjustment of 2 percent for all employees
- CalPERS Employer Rate increase from 8.099% to 8.563% (Classic)
- CalPERS employer payment of unfunded liability increased from \$130,900 to \$155,370
- Additional position Accounting Technician I budgeted at 0.8 FTE
- Seasonal Worker Budget is \$205,140. This includes 10 workers in Operations for summer 2019, 10 for spring 2020 for RIFA, Eye Gnat and Fly control and 3 working in the lab conducting vector surveillance.

Proposed FY2019-20				
Department	Full Time FTEs	Part Time FTEs	% of Total	
Administration	2.0	0.0	2.9%	
Finance	3.8	0.0	5.6%	
Human Resources	3.0	0.0	4.4%	
Information Systems	3.0	0.0	4.4%	
Public Outreach	4.0	0.0	5.9%	
Fleet Maintenance	2.0	0.0	2.9%	
Buildings & Grounds Maintenance	2.0	0.0	2.9%	
Surveillance & Quality Control	10.0	1.3	16.7%	
Control Operations	30.0	6.7	54.1%	
Total	59.8	8.0	100.0%	

Estimated Actual FY2018-19				
Department	Full Time FTEs	Part Time FTEs	% of Total	
Administration	2.0	0.0	3.0%	
Finance	3.2	0.0	4.9%	
Human Resources	2.6	0.4	4.0%	
Information Systems	3.0	0.0	4.6%	
Public Outreach	3.4	0.0	5.2%	
Fleet Maintenance	2.6	0.0	4.0%	
Buildings & Grounds Maintenance	2.0	0.0	3.0%	
Surveillance & Quality Control	10.0	0.5	15.2%	
Control Operations	29.0	6.9	54.7%	
Total	57.8	7.8	100.0%	

Administrative Expenses

- Property and liability insurance dues increase from FY2018-19 Budget to \$114,911. Retrospective adjustment is forecast to be lower, VCJPA are factoring in retaining 50 % of retrospective adjustments to build equity in the program.
- Workers compensation insurance dues are estimated to \$225,303. Retrospective adjustment is estimated to be \$45,000
- Professional Fees Administration Budget is \$0, these are now accounted for in budget Professional Fees Finance which are \$43,000 this includes audit, reserve study update, payroll fees, and CalPERS administration fees.
- Attorney Fees are set at \$48,000.

Utility Expenses

- Expenses are forecast to remain at \$116,000

Operating Expenses

- Contingency Expense of \$150,000

This amount is almost 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 \$17,119 and a fund transfer from the General Fund of \$44,750. The Thermal Budget includes remediation work; \$450,000 has been set aside for this. Ending fund balance for Thermal Facility Remediation Fund Reserve is estimated to be \$102,921

Figure 2 Thermal Facility Remediation Fund Reserve Capital Budget

	Proposed Budget 2019-2020	Adopted Budget 2018-2019	Estimated Actual 2018-2019	Actual 2017-2018
Beginning Fund Balance	518,052	463,724	485,924	448,087
REVENUE				
Income from Lease	17,119	17,119	17,119	16,783
Interest	3,000	3,000	6,000	5,750
Transfer From General Operating Fund	44,750	44,750	44,750	44,750
TOTAL REVENUE	64,869	64,869	67,869	67,283
EXPENSES				
Professional Fees	30,000	-	30,000	8,978
Maintenance	-	-	5,741	33,035
Capital	450,000	450,000	-	
TOTAL EXPENSES	480,000	450,000	35,741	42,013
Total Revenue Less Expense	(415,131)	(385,131)	32,128	25,270
Ending Fund Balance	102,921	78,593	518,052	485,924

Capital Equipment Replacement Fund Reserve Budget totals \$467,055 which includes replacement of 6 vehicles. These items are all funded from the accumulated reserves and transfer from Operating Budget.

Figure 3 Capital Equipment Replacement Fund Reserve Budget

		Proposed Budget 2019-2020	Adopted Budget 2018-2019	Estimated Actual 2018-2019	Actual 2017-2018
Beginning Fund Balance		1,220,711	622,367	605,259	1,235,432
REVENUE					
	Transfer from General Fund		1,000,125	1,000,125	-
	Interest	24,000	7,000	8,000	7,098
	Sale of Assets	18,000	18,000	55,565	60,860
	Transfers From Operating Budget IT	35,792	35,792	35,792	45,612
	Transfers From Operating Budget - Vehicle	102,172	102,172	102,172	102,172
TOTAL REVENUE		179,964	1,163,089	1,201,654	215,742
EXPENSES					
8415	Capital Outlay - IT	181,525	40,750	40,750	29,510
8415	Capital Outlay - Fleet	285,530	520,000	520,000	530,238
8415	Capital Outlay - Facilities		25,000	12,251	
8415	Capital Outlay - Lab Equipment		5,000	13,201	-
TOTAL EXPENSES		467,055	590,750	586,202	559,748
Total Revenue Less Expense		(287,091)	572,339	615,452	(344,006)
Ending Fund Balance		933,620	1,194,706	1,220,711	605,259

FY2019-20 Capital Facility Replacement Fund Reserve Budget includes capital expenses for areas, General Common Area, Building Interiors, Building Exteriors and Mechanical totaling \$296,500. This is funded from annual transfer \$299,900 based on the funding schedule shown in the Capital Replacement Fund Reserve Budget for the 70 components within the four areas.

Figure 4 - Capital Facility Replacement Fund Reserve Budget

	Proposed Budget 2019-2020	Adopted Budget 2018-2019	Estimated Actual 2018-2019	Actual 2017-2018
Beginning Fund Balance	1,630,085	-	-	
REVENUE				
Transfer from General Fund	-	1,500,000	1,500,000	
Interest	18,395	8,348	16,762	
Transfers From Operating Budget	299,900	299,900	299,900	
TOTAL REVENUE	318,295	1,808,248	1,816,662	-
CAPITAL EXPENSES				
General Common Area		28,900	111,000	
Building Interiors	200,000	35,000	577	
Building Exteriors	48,000	-		
Mechanical	48,500	74,000	75,000	
TOTAL EXPENSES	296,500	137,900	186,577	-
Total Revenue Less Expense	21,795	1,670,348	1,630,085	-
Ending Fund Balance	1,651,880	1,670,348	1,630,085	

CALPERS Unfunded Liability Options:

The District's latest CalPERS actuarial valuation shows that the District has a projected June 30, 2019 Unfunded Liability of \$1,684,112. Amortized over 27 years, the current amortization schedule, for FY 2019-20, CalPERS charges the District a payment of unfunded liability of the amount \$155,370. As of June 30 2017 the District funded ratio is 88.4%. Addressing the unfunded liability by either shortening the amortization period or paying lump sum or a combination of both will increase the District's funded ratio, reduce the District's interest payments, reduce future annual unfunded liability payments and protect the District's employee's pension fund. The Finance Committee reviewed 5 options of addressing the CalPERS Unfunded Liability.

- Paying CalPERS Unfunded Liability using current amortizations schedule
- Paying CalPERS Unfunded Liability using 10 year amortization schedule
- Paying CalPERS Unfunded Liability using 5 year amortization schedule
- Paying \$600,000 lump sum from estimated FY2018-19 Operating Budget surplus then amortizing the balance over 5 year amortization schedule
- Paying full CalPERS Unfunded Liability from estimated FY2018-19 Operating Budget surplus, and Fund Balance

After reviewing these 5 options, the Finance Committee would like the Board to consider the following two options, take no action and continue paying the annual unfunded liability over the current amortization period (Option 1), or use the projected surplus from the FY 2018-19 of approximately \$600,000 as a lump sum payment and amortize the balance over 5 years (Option 2).

Proposed Options

1. CalPERS Unfunded Liability – Current Amortization Schedule

Over the 27 year period total payments are estimated to be \$2,753,446, including \$1,069,334 in interest payments. For FY 2019-20 the unfunded liability payment is \$155,370

2. CalPERS Unfunded Liability – Lump Sum \$600,000 plus \$155,000 5 year amortization

Use the \$600,000 FY2018-19 Operating Budget surplus plus \$155,000, amortize the balance and pay total estimated payments of \$1,953,106 saving an estimated interest payments of \$800,340

For both of these scenarios the Benefit Assessment is unaffected.

Retiree Healthcare Liability (OPEB Liability)

The District provides eligible employees who retire through CalPERS, health insurance. The retiree medical coverage is provided by CalPERS as permitted through the Public Employees Medical and Hospital Care Act (PEMCHA). The plan offers post-employment medical benefits to retired employees who satisfy the eligibility rules (50 years old, 5 years of service with the District and 10 years of CalPERS eligible service). Vesting requires 10 years of CalPERS service, at 20 years an eligible employee can receive full health care contribution from the District. Currently the District has 5 inactive employees who receive healthcare benefit contributions. As of June 30 2018 the District's OPEB Liability is actuarially determined to be \$3,276,272, the fund balance is \$2,560,349, with net OPEB liability of \$715,923. The funded ratio is 78%. For FY 2019-20 the amount \$352,420 is budgeted for retiree healthcare which includes \$312,000 for prefunding the liability.

Reserve for Future Healthcare Liabilities is \$877,253

- Option prefund from reserves

Balanced Budget

To balance the budget the Benefit Assessment increase \$0.91 from \$12.49 per SFE to \$13.40 per SFE.
Increase in Benefit Assessment based on conservative estimate of County tax revenue.

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

FY2019-20 Preliminary Budget
Page 14 of 18

	Scenario 1	Scenario 2	Adopted Budget	Estimated Actual	Actual
	<u>Proposed Budget 2019-2020</u>	<u>Proposed Budget 2019-2020</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2017-2018</u>
Beginning Spendable Fund Balance	<u>10,076,494</u>	<u>10,076,494</u>	<u>11,981,018</u>	<u>11,981,018</u>	<u>11,189,136</u>
Transfer from Reserves		600,000			
REVENUES					
Property Taxes Current	8,561,446	8,561,446	8,284,857	8,309,680	8,012,581
Property Taxes Prior	36,197	36,197	38,562	35,143	35,143
Interest Income	200,000	200,000	100,000	194,884	140,525
Miscellaneous Revenue	63,000	63,000	63,000	63,000	61,555
*Benefit Assessment Income	2,147,755	2,147,755	1,996,366	1,960,119	1,628,823
TOTAL REVENUES	<u>11,008,398</u>	<u>11,008,398</u>	<u>10,482,785</u>	<u>10,562,825</u>	<u>9,878,627</u>
EXPENSES					
Payroll Expense					
5101 Payroll - Full Time	4,848,777	4,848,777	4,686,031	4,566,727	4,413,610
5102 Payroll - Seasonal	205,140	205,140	208,460	206,779	193,918
5103 Temporary Services	6,900	6,900	6,900	6,900	6,900
5105 Overtime Expenses	18,700	18,700	41,700	22,000	18,357
5150 CalPERS Employer Payment of Unfunded Liab	157,735	757,735	132,568	132,568	103,257
5150 CalPERS State Retirement Expense	463,285	463,285	433,891	376,021	453,167
5155 Social Security Expense	304,643	304,643	302,827	283,774	287,518
5165 Medicare Expense	71,247	71,247	70,822	67,504	68,270
5170 Cafeteria Plan Expense	1,093,203	1,093,203	1,031,051	1,057,175	1,007,960
5172 Retiree Healthcare	352,420	352,420	342,420	342,420	209,992
5180 Deferred Compensation	105,231	105,231	101,029	92,152	89,225
5195 Unemployment Insurance	32,065	32,065	36,405	36,405	34,657
Total Payroll Expense	<u>7,659,346</u>	<u>8,259,346</u>	<u>7,394,104</u>	<u>7,190,424</u>	<u>6,886,832</u>

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

FY2019-20 Preliminary Budget

Page 15 of 18

		Scenario 1	Scenario 2			
		Proposed Budget 2019-2020	Proposed Budget 2019-2020	Adopted Budget 2018-2019	Estimated Actual 2018-2019	Actual 2017-2018
Administrative Expense						
5250	Tuition Reimbursement	15,000	15,000	15,000	12,011	8,044
5300	Employee Incentive	10,000	10,000	6,000	4,839	5,349
5301	Employee Support	3,500	3,500	4,000	2,797	3,872
5302	Wellness	600	600	600	-	
5305	Employee Assistance Program	3,500	3,500	3,200	3,147	3,148
6000	Property & Liability Insurance	140,911	140,911	139,895	138,478	121,448
	Retrospective Adjustment	(26,000)	(26,000)	(60,000)	(26,116)	(89,278)
	Sub Total	114,911				
6001	Workers' Compensation Insurance	225,303	225,303	215,730	215,376	252,194
	Retrospective Adjustment	(45,000)	(45,000)	(130,000)	(92,524)	(132,558)
	Sub Total	180,303				
6050	Dues & Memberships	28,500	28,500	25,480	24,876	23,573
6060	Public Outreach Materials	26,750	26,750	21,750	21,000	8,469
6065	Recruitment/Advertising	7,000	7,000	6,500	8,132	5,164
6070	Office Supplies	19,200	19,200	14,980	19,237	13,859
6075	Postage	5,500	5,500	8,500	2,588	6,235
6080	Computer & Network Systems	5,000	5,000	5,000	4,900	4,998
6085	Bank Service Charges	120	120	200	70	231
6090	Local Agency Formation Commission	1,200	1,200	1,200	1,129	1,184
6095	Professional Fees					
	Administration	5,000	5,000	-	1,800	22,877
	Information Systems	6,500	6,500	3,500	2,277	568
	Public Outreach	5,000	5,000		-	
	Finance	36,000	36,000	43,000	36,073	49,713
	Human Resources	-	-	6,500	2,277	
6100	Attorney Fees - General Counsel	48,000	48,000	50,000	35,249	42,247
6100	Attorney Fees - Labor Relations	-	-	5,000	-	37,385
6100	Attorney Fees - Personnel	-	-	35,000	76,723	31,414
6105	Legal Services - Abatement	1,000	1,000	1,000	-	
6106	HR Risk Management	4,500	4,500	4,500	4,500	4,500

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

FY2019-20 Preliminary Budget
Page 16 of 18

		Scenario 1	Scenario 2	Adopted Budget	Estimated Actual	Actual
		<u>Proposed Budget 2019-2020</u>	<u>Proposed Budget 2019-2020</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2017-2018</u>
6110	Conference Expense					
	MVCAC Committee Assignments	14,400	14,400	12,200	3,557	10,502
	Annual Conference Expense	22,100	22,100	18,000	15,216	15,451
	Trustee Travel	17,000	17,000	18,600	11,888	12,487
6115	Trustee In-Lieu Expense	13,200	13,200	13,200	12,300	12,800
6120	Trustee Support Expense	4,800	4,800	4,000	4,649	4,209
6200	Meetings Expense	4,620	4,620	2,000	2,075	2,201
6210	Promotion & Education	26,500	26,500	26,000	21,000	21,072
6220	Public Outreach Advertising	45,000	45,000	46,000	42,000	38,991
6500	*Benefit Assessment Expense	96,000	96,000	96,000	95,189	95,761
Total Administrative Expense		<u>770,704</u>	<u>770,704</u>	662,535	706,713	638,109
Utility Expense						
6400	Utilities	105,000	105,000	105,000	92,105	93,278
6410	Telecommunications	11,000	11,000	11,000	20,360	7,970
Total Utility Expense		<u>116,000</u>	<u>116,000</u>	116,000	112,465	101,248
Operating Expense						
7000	Uniform Expense	30,500	30,500	26,650	28,875	28,687
7050	Safety Expense	25,000	25,000	23,350	15,921	19,688
7100	Physician Fees	5,000	5,000	4,000	4,073	5,110
7150	IT Communications	40,000	40,000	40,000	31,948	37,108
7200	Maintenance Supplies	4,000	4,000	4,000	2,717	3,011
7300	Building & Grounds Maintenance	42,000	42,000	42,000	27,283	35,591
7310	Calibration & Certification of Equipment	7,800	7,800	6,000	6,095	4,996
7350	Permits, Licenses & Fees	21,750	21,750	10,850	5,076	4,946
7400	Vehicle Maintenance & Repair	39,600	39,600	32,000	28,323	26,117
7420	Offsite Vehicle Maintenance & Repair	17,000	17,000	12,500	13,728	11,277
7450	Equipment Parts & Supplies	15,500	15,500	16,500	11,601	17,685
7500	Small Tools Expense	1,700	1,700	1,700	1,657	1,106
7550	Lab Operating Supplies	36,500	36,500	30,500	26,303	24,583
7570	Green Pool Surveillance	25,000	25,000	25,000	25,000	17,496
7575	Surveillance	52,000	52,000	45,500	38,608	35,488

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

FY2019-20 Preliminary Budget

Page 17 of 18

		Scenario 1	Scenario 2	Adopted Budget	Estimated Actual	Actual
		Proposed Budget 2019-2020	Proposed Budget 2019-2020	2018-2019	2018-2019	2017-2018
7600	Staff Training					
	State Certified Technician Fees	6,000	6,000	6,000	6,625	6,470
	State Required CEU	6,500	6,500	1,650		4,441
	Professional Development	74,750	74,750	64,350	63,857	33,858
7650	Equipment Rentals	1,000	1,000	1,000	720	288
7675	Contract Services					
	Administration	7,300	7,300	7,000	9,213	9,647
	Information Systems	58,000	58,000	53,000	21,987	43,937
	Fleet	17,000	17,000	18,000	7,083	14,258
	Facilities	65,000	65,000	45,732	68,045	67,196
	Operations	5,500	5,500	5,500	5,121	4,776
	Abatement	2,000	2,000	2,000	-	
7700	Motor Fuel & Oils	80,200	80,200	73,200	77,815	82,989
7750	Ops Operating Supplies	9,400	9,400	9,400	7,436	5,048
7800	Control	-	-	-		
	Chemical Control	770,500	770,500	770,500	716,079	632,058
	Physical Control	14,500	14,500	14,500	-	500
7850	Aerial Applications	-	-	-		
	Rural	92,500	92,500	82,500	79,467	52,425
	Urban	32,000	32,000	32,000	19,200	41,465
8415	Operating Equipment	53,300	53,300	20,650	11,952	26,414
8487	Furniture & Equipment	-	-	-		1,245
8510	Research Projects	150,000	150,000	150,000	85,917	120,000
9000	Contingency Expense	150,000	150,000	150,000	-	
Total Operating Expense		1,958,800	1,958,800	1,827,532	1,475,007	1,419,902
TOTAL EXPENSES		10,504,850	11,104,850	10,000,176	9,484,610	9,046,092

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

FY2019-20 Preliminary Budget

Page 18 of 18

	Scenario 1	Scenario 2	Adopted Budget	Estimated Actual	Actual
	<u>Proposed Budget 2019-2020</u>	<u>Proposed Budget 2019-2020</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2017-2018</u>
Contribution to Capital Reserves					
8900 Thermal Remediation Reserve	44,750	44,750	44,750	44,750	44,750
8900 Capital Facility Replacement Reserve	299,900	299,900	299,900	299,900	
8900 Capital Vehicle Replacement Reserve	123,105	123,105	102,172	102,172	79,992
8900 Capital Equipment IT Replacement Reserve	35,792	35,792	35,792	35,792	67,792
Total Contribution to Capital Reserves	<u>503,547</u>	<u>503,547</u>	482,614	482,614	192,534
 TOTAL EXPENSES & TRANSFERS	 11,008,397	 11,608,397	10,482,785	9,967,224	9,238,626
 Operating Revenue Less Expenses, Transfers & C	 <u><u>1</u></u>	 <u><u>(599,999)</u></u>	 <u><u>0</u></u>	 <u><u>595,601</u></u>	 <u><u>640,001</u></u>
 TOTAL GENERAL FUND EXPENSES	 11,008,397	 11,608,397	10,482,785	9,967,224	9,238,626
 Ending Spendable Fund Balance	 <u><u>10,076,495</u></u>	 <u><u>9,476,495</u></u>	 <u><u>9,480,893</u></u>	 <u><u>10,076,494</u></u>	 <u><u>11,829,137</u></u>