



Coachella Valley Mosquito and Vector Control District

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

Budget Workshop Meeting

Tuesday, May 12, 2026

4:30 p.m.

AGENDA

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

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: [873 2284 8555](https://us02web.zoom.us/j/87322848555), or click this link to join: <https://us02web.zoom.us/j/87322848555>.

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.

Our Mission, Vision, and Values

Mission Statement We protect public health with our communities through proven scientific, educational, and sustainable vector control programs.

Vision We envision our communities free of mosquito and vector-borne disease.

Values Integrity and Trust | Collaboration | Dedication and Service | Respect

1. Call to Order – Benjamin Guitron, IV, President

A. Roll Call

2. Confirmation of Agenda

3. Public Comments

Members of the public may provide comments in person or remotely at the time of the meeting as set forth in the agenda. Public comments may also be sent by E-mail to the Clerk of the Board by 2:30 p.m. on May 12, 2026, at mscarboroughheckel@cvmosquito.org. E-mails received prior to 2:30 p.m. on the day of the Board meeting will be made part of the record and distributed to the Board. This method is encouraged as it gives the Board of Trustees the opportunity to reflect upon your input. E-mails will not be read at the meeting.

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

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

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

4. Overview/Discussion of the DRAFT Fiscal Year 2026-2027 Budget — Frank Figueroa, EdD, Treasurer, David I'Anson, Administrative Finance Manager, and Jeremy Wittie, MS, CSDM, General Manager

5. Trustee/Staff Comment

6. Adjournment

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Certification of Posting

I certify that on May 8, 2026, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Trustees of the Coachella Valley Mosquito & Vector Control District and on the District's website, said time being at least 72 hours in advance of the meeting of the Board of Trustees (Government Code Section 54954.2)

Executed at Indio, California, on May 8, 2026

Megan Scarborough-Eckel
Megan Scarborough-Eckel, Clerk of the Board



FY2026-27 Draft
Coachella Valley Mosquito and Vector Control District



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Transmittal Letter

To the Board of Trustees and our District Constituents:

I am pleased to share with you the District's Draft Budget for Fiscal Year 2026–2027. Over the past several months, David l'Anson, Administrative Finance Manager, has led a highly collaborative budgeting effort with our Department Managers and myself. The result is a strategic and fiscally responsible plan that strengthens our long-term financial stability, supports essential programs, and advances our mission. This proposed budget positions the District to respond effectively to our evolving vector challenges and moves us closer to our vision of a Coachella Valley free from vector-borne disease.

A balanced budget is proposed, with operating revenue forecasted at \$19 million, operating expenditure projected at \$17,510,439, and \$1,516,049 planned for transfers to capital reserves. Riverside County is projecting a 4% increase in property tax revenue for the coming fiscal year. Key expenditures include funding one additional full-time position, the Assistant General Manager, and continued investment in the Sterile Male Mosquito program, consistent with the Strategic Plan and direction from the Board.

The Capital Budget totals \$4.5 million, which includes:

- \$1.7 million for the Centrica Energy Project
- \$675,000 for the Operations Building remodel, including expanded locker rooms
- \$1.3 million for Administration Building improvements
- Funds to purchase the District's first electric vehicle and install EV chargers to meet upcoming CARB milestone requirements
- Security enhancements for District facilities
- Initial preparation for the District's Centennial Celebration

The budget document begins with the Budget Summary, which outlines forecasted reserves, General Fund operating revenues and expenditures, and capital allocations. The document also includes a Table of Organization with proposed positions, an Organizational Chart, detailed departmental budgets, and the complete capital project schedules at the end.

Staff and I look forward to meeting with the Finance Committee to discuss the first draft of the Fiscal Year 2026–2027 Budget on April 7th. If you have any questions prior to the meeting, please do not hesitate to reach out.

Sincerely,

Jeremy Wittie
General Manager

Executive Summary

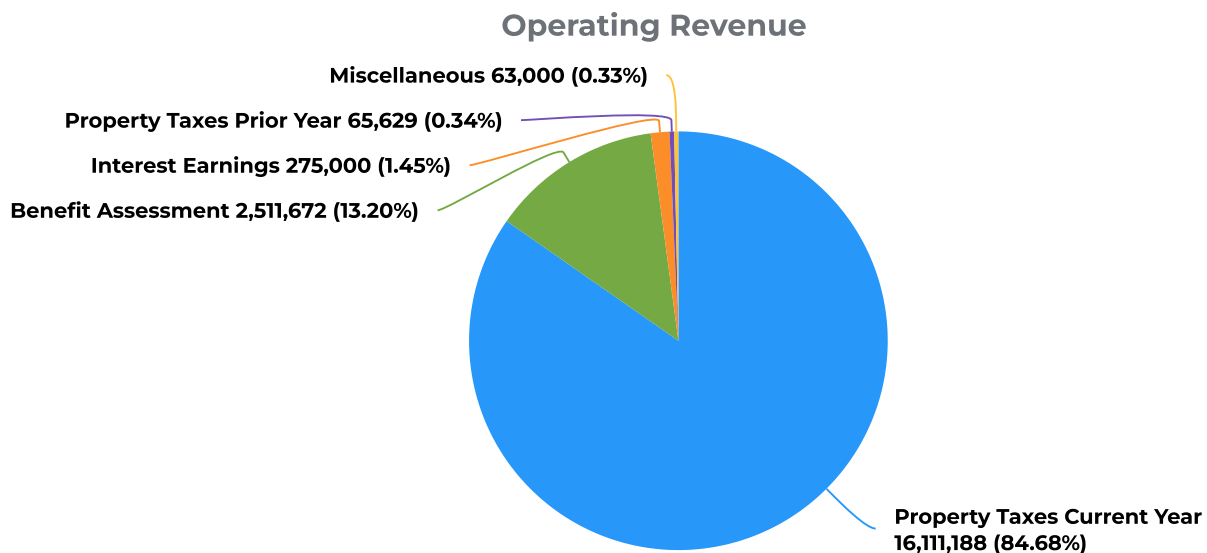
Operating Budget Revenue

The total operating revenue for Fiscal Year 2026-27 is forecast to increase to \$19,026,488 which is 3.3% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2026, of \$18,415,329.

Revenue	Adopted Budget 2025-2026	Estimated Actual 6/30/2026	% Difference	Proposed Budget 2026-2027	% Difference
Property Taxes Current	15,601,652	15,500,028	-0.7%	16,111,188	3.9%
Property Taxes Prior	65,629	65,629	0.0%	65,629	0.0%
Interest Income	275,000	275,000	0.0%	275,000	0.0%
Miscellaneous	63,000	63,000	0.0%	63,000	0.0%
Benefit Assessment	2,437,709	2,511,672	3.0%	2,511,672	0.0%
Total	\$18,442,990	\$18,415,329	-0.1%	\$19,026,489	3.3%

Revenue Assumption

- Benefit Assessment rates per Single Family Equivalent (SFE) remains at \$14.39 per SFE estimated revenue \$2,511,672.
- Property Tax Current to increase by 4% in line with Assessors Valuation and historical revenue trends.
- Interest revenue \$275,000, Miscellaneous revenue includes \$16,000 estimated credit card rebate, \$35,000 for USDA refund for expenses, and \$12,000 for reimbursement for testing other mosquito & vector control districts' mosquito samples for WNV or SLE.



Operating Budget Expenditure

Total Operating budget expenditure for FY2026-27 is forecast to be \$19,026,488 7.5% increase over the estimated actual for FYE June 30, 2026 Expenditures are broken down into Payroll, Administrative, Utility, Operating, and Contribution to Capital Reserves.

Expenditure	Adopted Budget 2025-2026	Estimated Actual 6/30/2026	% Difference	Proposed Budget 2026-2027	% Difference
Payroll	11,500,356	11,169,644	-2.9%	12,450,843	10.3%
Administrative	1,405,948	1,356,145	-3.5%	1,738,079	22.0%
Utility	143,304	153,192	6.9%	153,304	0.1%
Operating	2,975,304	2,500,456	-16.0%	3,168,213	21.1%
Contribution to Capital Reserves	2,418,078	2,418,078	0.0%	1,516,049	-59.5%
Total Expenses & Transfers	\$18,442,990	\$17,597,515	-4.6%	\$19,026,489	7.5%

Administrative Expenses

Administrative expenses, which account for 9.1% of the total budget, are projected to increase by 22%. Main increase is the added earthquake insurance and cyber insurance which increased the Property and Liability insurance budget by \$150,000. Benefit Assessment expense increased to \$149,000 from \$84,000 due to the County of Riverside collection fee increase.

Payroll

Payroll expense, 65.4% of total budget, are projected to increase by 10.3.0% over the estimated actual for FYE June 30, 2026.

- Full-time equivalents (FTE), increases by 1 FTE to 75.8 FTE.
- Budget includes the salary and benefits for the new position Assistant General Manager
- Cost of living adjustment is #% for all employees.
- CalPERS Classic Employer Rate decrease from 10.76 % to 10.75 %
- CalPERS PEPRA Employer Rate decrease from 7.96 % to 7.93 %
- CalPERS unfunded accrued liability (UAL) payment \$659,263
- Prefunding \$200,000 to California Employers' Pension Prefunding Trust (CEPPT) Fund
- CalPERS CERBT fully funded for retiree healthcare contribution reallocated to pension trust.

Utility Expenses

- Budget for utility has a slight increase over FY25-26 budget, replacement of solar panels in new fiscal year should positively impact spring 2027 electricity expenses.

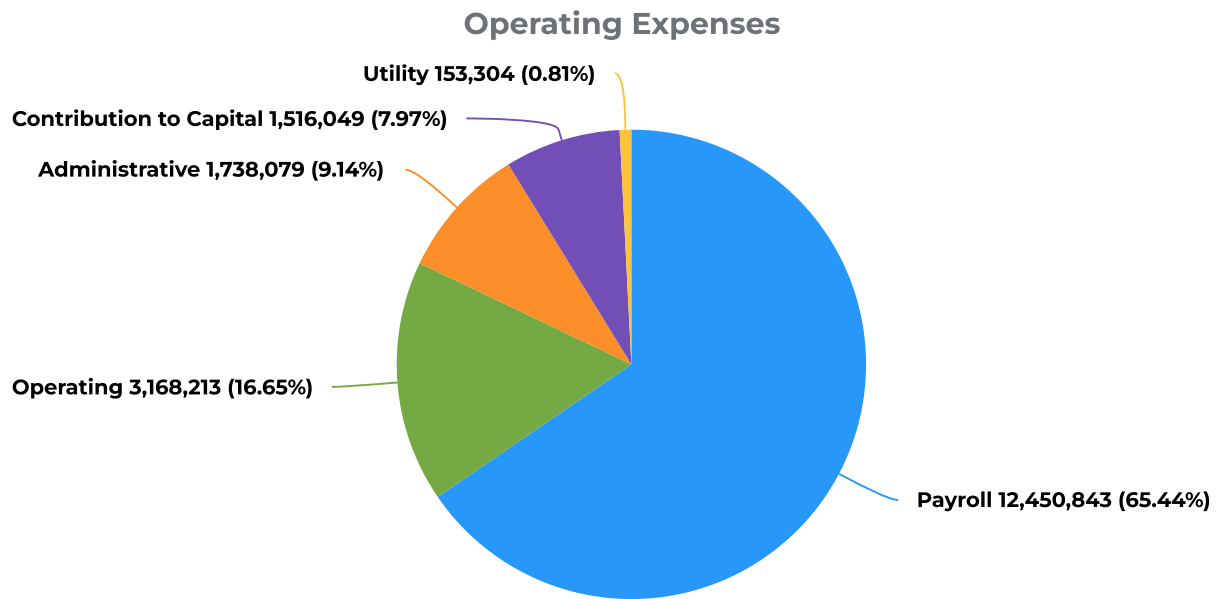
Operating Expenses

The 2026-27 Operating expenses, 16.7 % of total budget, are forecast to be 21.1% more than the latest estimate for 2025-26

- New fiscal year includes \$75,000 allocated for Mosquito Mate sterile male mosquitoes in control products
- Contingency Expense is \$275,000, this includes aerial applications for mosquito virus response and the amount is less than 10 % of the Operating Expenses minus the Research Budget. This expense is built into the budget in case there is a need to buy more equipment, chemicals, or aerial services.

Contribution to Capital Reserves

The 2026-27 Contributions to Capital Reserves, 8% of total budget, are forecast to be 59.5% less than prior year. The reason is the large contribution in prior year was to fund capital improvements planned to the District headquarters and that amount is not needed for the new fiscal year.



Capital Budget

FUND 12 Thermal Facility Remediation Capital Fund Reserve

This fund reserve is set up to fund ongoing maintenance and capital improvements at the District's old Thermal headquarters. Remediation work was originally performed in 2008 to pave the grounds that were polluted with DDT. The fund reserve includes rental revenue of \$15,000 and a fund transfer from the General Fund of \$79,798. No expenditures are budgeted for this fiscal year, however a request for proposal will be issued during the fiscal year for environmental firm to evaluate the site for contamination removal and clean up.

Thermal Facility Remediation Fund Reserve Forecast	Beginning Balance July 1, 2026	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2027
Assigned Reserves: <i>Thermal Facility Remediation Fund</i>	405,273	16,400	79,798 ⁽¹⁾		501,471
Total	405,273	16,400	75,798		393,101
<i>⁽¹⁾ Transfer to/from Operating Budget</i>					

FUND 13 Capital Equipment Replacement Fund Reserve

This fund reserve is set up to fund new and/or replacement IT, Operations, Laboratory equipment. Budget expenses total \$269,600. This is funded from an annual transfer of \$195,298 based on a funding schedule. Capital expenditure includes Mobile Emergency Communications equipment, Operational Management program, agenda and meeting management software and electronic content management system.

Capital Equipment Replacement Fund Forecast	Beginning Balance July 1, 2026	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2027
Assigned Reserves: <i>Equipment</i>	583,697	18,924	195,298 ⁽¹⁾	(269,600)	528,319
Total	583,697	18,924	195,298	(269,600)	528,319
<i>⁽¹⁾ Transfer to/from Operating Budget</i>					

FUND 14 Capital Facility Replacement Fund Reserve

This fund reserve is set up to fund maintenance, repair and replacement of District facilities and vehicles. The FY2026-27 Capital Budget includes capital expenses for the second year of Boardroom & Administration office enhancements, Security Improvements, Operations Building Enhancements and Centrica Energy Efficiency Project which includes LED lighting,

replacement and expansion of solar array, and upgrade and expansion of building control systems. The capital budget also includes funds for 1 electric vehicle and funds for the Centenary.

Capital Facility Replacement Fund_Forecast	Beginning Balance July 1, 2026	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2027
Assigned Reserves: <i>Facility & Vehicle Replacement</i>	5,476,026	34,718	740,953 ⁽¹⁾	(4,139,361)	2,112,336
Total	5,476,026	34,718	740,953	(4,139,361)	2,112,336
<i>⁽¹⁾ Transfer to/from Operating Budget</i>					

FUND 15 Capital Project Sterile Mosquito Insectary Fund Reserve

This fund reserve is set up to fund new Sterile mosquito insectary building. The FY26-27 budget includes \$0.5million fund transfer from General Operating Budget and \$200,000 budgeted for design services.

Capital Project SIT Insectary Construction Fund Capital Reserves Forecast	Beginning Balance July 1, 2026	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2027
Assigned Reserves: <i>Capital Project Sterile Mosquito Insectary Construction</i>	2,732,704	20,000	500,000 ⁽¹⁾	200,000	3,052,704
Total	2,732,704	20,000	500,000	200,000	3,052,704
<i>⁽¹⁾ Transfer to/from Operating Budget</i>					



STRATEGIC FRAMEWORK

GUIDING OUR FUTURE. PROTECTING PUBLIC HEALTH.

Our Strategic Framework connects our mission and values with achievable goals, measurable objectives, and action-oriented strategies that guide the District through challenges and opportunities in a changing environment.



OUR FOUNDATION



VISION

We envision our communities free of mosquito and vector-borne disease.



MISSION

We protect public health with our communities through proven scientific, educational, and sustainable vector control programs.

OUR VALUES



INTEGRITY & TRUST

We uphold the highest levels of responsibility, transparency, and accountability, and we perform to high standards.



COLLABORATION

We work as a team and with individuals, communities, and institutions to further our mission.



DEDICATION & SERVICE

We commit to delivering quality service and results for all of our community members.



RESPECT

We appreciate and honor our team members' and our partner institutions' professionalism.



FINANCIAL SUSTAINABILITY

We provide stability through the responsible use of public resources.



INNOVATION

We develop environmentally sound best practices in programs and services through applied research.

COMMITTED TO SUSTAINABILITY

We consider the impact of all key decisions on the environment and our community. Sustainability is integrated into our programs, operations, and long-term planning.

OUR STRATEGIC GOALS

These six goals guide our work over the next three years.

1



PROGRAMS

Effective, environmentally sound programs.

2



HUMAN RESOURCES AND DISTRICT CULTURE

A strong culture drives the Board of Trustees and Staff to unite as a team and continually grow in both skill and purpose.

3



PUBLIC ENGAGEMENT

Engaged community members help improve vector control.

4



FACILITIES, EQUIPMENT AND TECHNOLOGY

Reliable, cost-effective facilities, equipment and technology that meet evolving needs.

5



APPLIED RESEARCH

Leads to ongoing improvements in the District's performance.

6



FINANCES

Sustained and transparent finances that meet District needs.

OBJECTIVES

Each goal is supported by measurable objectives that define the "what" we will achieve.

OBJECNIES INCLUDE:

- ✓ Innovation and efficiency in program delivery
- ✓ Workforce development and wellness
- ✓ Behavior change, education, and partnerships
- ✓ Resilient infrastructure and technology
- ✓ Applied research that drives results
- ✓ Financial sustainability and transparency

See pages following this framework for detailed objectives for each goal.

FROM STRATEGY TO RESULTS



VISION
Our north star – where we are headed.



MISSION
Our purpose – why we exist.



STRATEGIC GOALS
What we will achieve.



OBJECTIVES & STRATEGIES
How we will achieve it.



BUDGET & RESOURCES
Investing resources to implement our plan.



OUTCOMES
Healthier communities and measurable impact.



MONITORING & OVERSIGHT



COMMUNICATE & LEAD

- General Manager meets with all employees to review the SBP.
- Management Team implements work plan and reports progress annually.
- Mission, vision, and values are visible and integrated in all materials and training.
- Strategic planning software ensures transparency and tracks progress.



EVALUATE

- Performance of the General Manager and Management Team is evaluated based on implementation of work plan projects.
- Regular review of goals and objectives ensures we stay on track.



RESOURCE ALLOCATION & OVERSIGHT

- SBP referenced in Board agendas and policy decisions.
- Annual budget tied to goals, objectives, and work plans.
- Regular progress reports inform Board oversight.
- Board and Committees consider SBP in deliberations.
- Annual review and updates to the SBP and work plan.



ENVIRONMENTAL SUSTAINABILITY

- Sustainability is embedded throughout our goals and operations.
- We monitor progress on environmental objectives throughout the year and during annual reviews.



UPDATE THE PLAN

- A formal and comprehensive update of the SBP will occur every three years, or as directed by the Board.

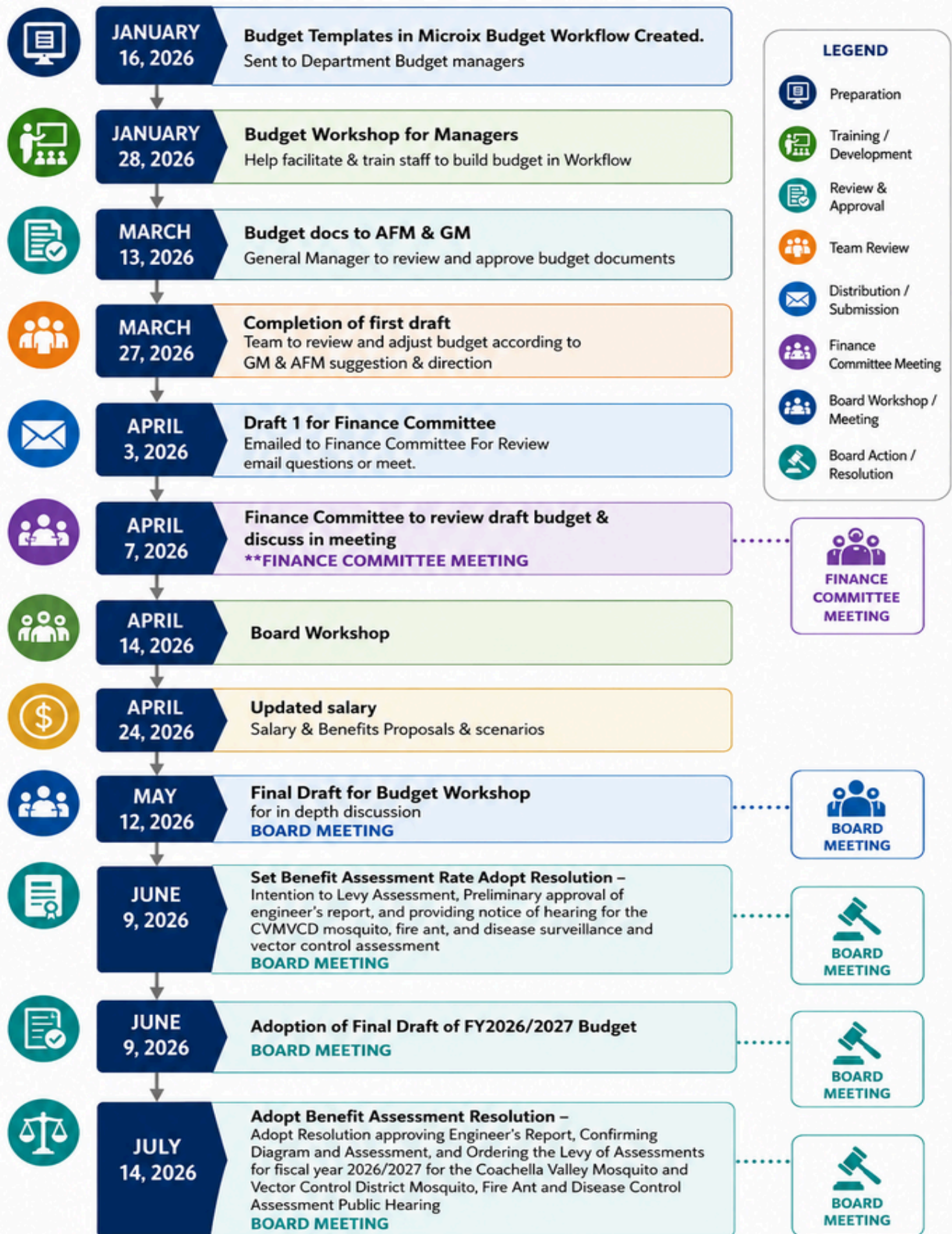
Science. Service. Stewardship. Working together for a healthier Coachella Valley.





FY 2026/2027 BUDGET DEVELOPMENT WORKFLOW

From Budget Preparation to Adoption



Dates are subject to change. All meetings will be noticed in accordance with applicable laws.





FY 2026–2027 PRIORITIES & KEY ISSUES

Protecting Public Health. Enhancing Operations. Building a Resilient Future.



OPERATIONAL PRIORITIES



VECTOR SURVEILLANCE AND CONTROL

- Strengthen Aedes mosquito surveillance and control, including continued implementation of the Sterile Insect Technique (SIT) program.
- Expand the Red Imported Fire Ant (RIFA) program through strategic partnerships.
- Enhance emergency preparedness through drone mutual aid agreements and operational collaborations.
- Explore partnerships with higher education institutions to support research, surveillance innovation, and workforce development.
- Maintain high-quality, science-based public health services aligned with emerging vector threats.



COMMUNITY OUTREACH AND PUBLIC EDUCATION

- Expand K–12 educational programming across school districts.
- Increase effectiveness of social media, community events, and public messaging to improve awareness, community action, and service utilization.
- Strengthen outreach evaluation to ensure messaging drives clear calls to action and measurable engagement.

KEY ISSUES AFFECTING THE DISTRICT

- Increase in threat, detection and expansion of vectors and vector-borne diseases.
- Regulatory and legislative pressures, including CARB mandates and SB 707, with potential operational and cost impacts.
- Fiscal uncertainty, particularly potential changes to property tax structures affecting long-term revenue stability.
- Cybersecurity risks due to increasing reliance on digital systems and sensitive data.
- Energy reliability concerns in the Coachella Valley could disrupt facilities and services.
- Growing service demand and public expectations, coupled with gaps in public awareness of available services.
- Governance alignment, ensuring clear roles and collaborative decision-making between the Board and staff.
- Long-term facility and land use decisions with significant financial and operational implications.
- Unpredictability of weather patterns and the impact to vector populations, disease transmission, and strains to the Integrated Vector Management program.
- Continued demise of the Salton Sea and implications to public health issues in the Coachella valley.

SUPPORT DEPARTMENT PRIORITIES



INFORMATION TECHNOLOGY (IT)

- Advance technology modernization and data integration aligned with the IT Master Plan.
- Strengthen cybersecurity planning and system protection.
- Begin integrating artificial intelligence tools to improve efficiency, reporting, and predictive analysis.



HUMAN RESOURCES (HR) AND GOVERNANCE SUPPORT

- Establish a structured onboarding and training program for trustees.
- Provide ongoing Board and staff education on vector control, regulations, emerging technologies, and governance best practices.
- Expand opportunities for meaningful Board–staff engagement and alignment.



FINANCE

- Monitor revenues and expenditures closely amid fiscal uncertainty.
- Support long-term financial resilience through scenario planning and strategic forecasting.
- Evaluate sponsorships and partnership opportunities to support centennial celebration.



FACILITIES, FLEET, AND CAPITAL PLANNING

- Strengthen capital project tracking and reporting for transparency and accountability.
- Advance campus and facility planning, potentially including evaluation of satellite facility needs.
- Address long-term land use considerations tied to operational efficiency and service coverage.
- Create a roadmap for District owned properties and determine the need of continued ownership.
- Monitor energy reliability risks and infrastructure dependencies affecting operations.



PERFORMANCE MEASUREMENT AND PROGRAM EFFECTIVENESS

- Implement defined service goals and performance metrics across programs.
- Use performance data to guide resource allocation and continuous improvement.

HIGH-LEVEL SUMMARY: DISTRICT PRIORITIES

Strengthen vector surveillance and control capabilities to protect public health.	Modernize technology and data systems to improve efficiency and decision-making.	Expand community outreach and education to increase awareness and service utilization.	Improve performance measurement and accountability across programs.	Invest in Board, workforce, and organizational development.	Advance facility and infrastructure planning to support long-term service delivery.	Build strategic partnerships to enhance resources, coordination, and resilience.
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HIGH-LEVEL SUMMARY: DISTRICT ISSUES

Navigating regulatory and legislative mandates.	Managing financial uncertainty and revenue risks.	Addressing cybersecurity and energy reliability threats.	Balancing growing service demand with public awareness and expectations.	Maintaining effective governance alignment.	Evaluating long-term facility and land-use strategies.
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Our mission is to protect public health through science-based, environmentally responsible vector control programs. Science-Based. Community-Focused. Environmentally Responsible.



Personnel Changes

Administration – Position Added – 1 FTE

Assistant General Manager

To support the District's continued organizational growth, operational complexity, and long-term strategic initiatives, the District is proposing the addition of **one (1) Assistant General Manager position** within the Administration Department.

The Assistant General Manager will provide executive-level leadership and operational oversight to support the District's mission of protecting public health through scientifically driven vector control programs. This position will assist in planning, organizing, directing, and evaluating District-wide operations, programs, and administrative functions while providing highly responsible and complex support to the General Manager.

Key responsibilities of the position include:

- Assisting with strategic planning and organizational leadership
- Providing oversight and coordination of departmental operations and management staff
- Managing sensitive, confidential, and high-level administrative assignments
- Supporting policy implementation and operational initiatives
- Coordinating activities with public agencies, regulatory organizations, stakeholders, and community partners
- Promoting collaboration across District departments and external agencies
- Serving as acting General Manager during periods of absence
- Supporting organizational continuity, succession planning, and executive leadership development

The addition of this position strengthens the District's administrative capacity and organizational resiliency while enhancing executive oversight, operational coordination, and strategic implementation across all service areas.

Strategic Benefits

The proposed Assistant General Manager position supports several key organizational objectives, including:

Strategic Objective	Organizational Benefit
Leadership Continuity	Strengthens succession planning and executive operational support
Organizational Capacity	Enhances oversight of expanding District programs and services
Operational Efficiency	Improves interdepartmental coordination and project implementation
Strategic Plan Execution	Increases administrative support for long-term initiatives

Strategic Objective	Organizational Benefit
Risk Management	Enhances organizational responsiveness during emergencies and operational disruptions

This position reflects the District’s commitment to proactive leadership, operational excellence, and sustainable organizational growth in support of public health protection throughout the Coachella Valley.

Department	Adopted FY2025-26		Proposed FY2026-27	
	Full Time FTEs	Part Time FTEs	Full Time FTEs	Part Time FTEs
Administration	2.0	0.0	3.0	0.0
Finance	4.0	0.0	4.0	0.0
Human Resources	4.0	0.0	4.0	0.0
Information Systems	3.0	0.0	3.0	0.0
Public Outreach	6.0	0.0	6.0	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	13.0	0.4	13.0	0.4
Unmanned Aerial Applications	3.0	0.0	3.0	0.0
Control Operations	34.0	1.4	34.0	1.4
Total	73.0	1.8	74.8	1.8

General Operating Budget

		Proposed Budget	Adopted Budget	Estimated Actual	Actual
		<u>2026-2027</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2024-2025</u>
Beginning Fund Balance		13,182,088	13,854,818	11,122,022	11,496,753
REVENUES					
Property Taxes Current		16,111,188	15,601,652	15,500,028	14,960,243
Property Taxes Prior		65,629	65,629	65,629	46,197
Interest Income		275,000	275,000	275,000	496,620
Miscellaneous Revenue		63,000	63,000	63,000	20,258
Benefit Assessment Income		2,511,672	2,437,709	2,511,672	2,431,750
TOTAL REVENUES		19,026,488	18,442,990	12,203,146	17,955,068
EXPENSES					
Payroll Expense					
5101 Payroll - Full Time		7,873,848	7,358,139	7,146,770	6,910,850
5102 Payroll - Seasonal		97,186	97,186	28,000	51,460
5103 Temporary Services		22,900	14,900	3,491	8,060
5105 Overtime Expenses		58,240	38,080	59,664	34,417
5150 CalPERS Employer Payment of Un		859,263	667,172	667,172	765,184
5150 CalPERS State Retirement Expens		814,721	752,695	708,967	585,388
5155 Social Security Expense		475,800	443,686	441,720	429,423
5165 Medicare Expense		110,843	103,332	105,813	101,725
5170 Cafeteria Plan Expense		1,694,686	1,601,674	1,585,968	1,498,950
5172 Retiree Healthcare		250,000	240,000	224,900	239,646
5180 Deferred Compensation		159,121	149,689	156,038	131,676
5195 Unemployment Insurance		34,235	33,801	41,144	27,836
Total Payroll		12,450,843	11,500,356	11,169,644	10,784,615
Administrative Expense					
5250 Tuition Reimbursement		20,000	20,000	19,130	15,146
5300 Employee Incentive		20,000	15,000	13,433	9,730
5301 Employee Support		-	-	-	-
5302 Wellness		16,000	10,600	3,534	6,761
5305 Employee Assistance Program		2,500	2,500	1,865	1,845
6000 Property & Liability Insurance	500,541		349,375	443,378	325,986
Retrospective Adjustment	(15,000)		(15,000)	-	-
Sub Total				-	-
6001 Workers' Compensation Insurance	318,039		289,126	178,671	226,678
Retrospective Adjustment	(50,000)		(50,000)	-	-
Sub Total				-	-
6050 Dues & Memberships		68,591	63,512	68,633	55,682
State Certified Technician Fees		4,525	4,771	-	-
6060 Public Outreach Materials		61,350	54,400	30,147	29,919
6065 Recruitment/Advertising		5,000	4,000	4,020	2,946
6070 Office Supplies		32,835	24,255	16,496	13,986
6075 Postage		14,400	8,200	6,458	3,514
6080 Computer & Network Systems		13,399	13,399	-	5,037
6085 Bank Service Charges		500	500	858	631

6090	Local Agency Form	3,600	3,000	5,580	3,796
6095	Professional Fees			-	
	Finance	44,300	44,300	77,387	116,795
	Information System	67,000	62,000	-	
	Administration	8,000	16,000	-	
	Public Outreach	7,800	6,100	-	
	Quality Control & Surveillance	16,500	-	-	
6100	Attorney Fees - General Counsel	95,000	83,000	53,082	62,052
6100	Attorney Fees - Labor Relations	-	-		
6100	Attorney Fees - Personnel	-	-		
6105	Legal Services - Abatement	-	-		
6106	HR Risk Management	8,000	8,000	5,470	9,245
6110	Conference Expense			-	
	MVCAC Committee Assignments	13,200	12,000	60,938	58,648
	Annual Conference Expense	44,800	32,350	-	19,856
	Trustee Travel	24,900	17,700	-	6,959
6115	Trustee In-Lieu Expense	13,200	13,200	13,200	12,873
6120	Trustee Support Expense	7,600	7,600	7,028	6,647
6200	Meetings Expense	17,700	14,760	6,185	9,385
6210	Promotion & Education	58,800	56,300	44,720	26,531
6220	Public Outreach Advertising	146,000	151,000	146,145	45,658
6500	Benefit Assessment Expense	149,000	84,000	149,793	82,843
Total A		1,738,079	1,405,948	1,356,145	1,159,149
Utility Expense					
6400	Utilities	150,544	140,544	150,879	141,277
6410	Telecommunications	2,760	2,760	2,313	2,573
Total U		153,304	143,304	153,192	143,850
Operating Expense					
7000	Uniform Expense	63,694	63,294	50,273	54,983
7050	Safety Expense	54,776	51,826	51,224	37,297
7100	Physician Fees	9,000	6,000	1,815	2,520
7150	IT Communications	92,379	94,500	77,163	58,698
7200	Maintenance Supplies	3,000	3,000	11,733	4,111
7300	Building & Grounds Maintenance	56,000	47,000	49,154	57,413
7310	Calibration & Certification of Equip	13,300	7,900	11,733	7741
7350	Permits, Licenses & Fees	12,230	9,792	9,329	6,395
7360	Software Licensing	43,235	43,355	32,106	14022
7400	Vehicle Maintenance & Repair	81,020	72,800	39,762	39,136
7420	Offsite Vehicle Maintenance & Re	22,318	20,378	10,982	24,676
7450	Equipment Parts & Supplies	91,062	34,920	17,547	32,336
7500	Small Tools Expense	6,500	6,500	4,185	6,416
7550	Lab Operating Supplies	80,425	66,625	43,553	36,630
7570	Green Pool Surveillance	25,000	25,000	-	20,940
7575	Surveillance	147,035	122,810	131,577	108,483
7600	Staff Training				
	State Required CEU	6,084	4,860	761	3630
	Professional Development	177,584	160,509	146,613	91,365
7650	Equipment Rentals	1,500	13,500	5,555	3,085
7675	Contract Services				
	Administration	12,000	12,000	165,473	11,384
	Information Systems	108,398	78,732	-	29,896

	Public Outreach	2,400	2,400	-	1,527
	Fleet	25,511	25,511	-	16,616
	Facilities	111,864	98,864	-	83,212
	Operations	7,000	5,000	-	2,961
7680	Cloud Computing Services	195,730	159,859	-	142,965
7700	Motor Fuel & Oils	159,800	159,800	104,955	108,389
7750	Ops Operating Supplies	15,400	21,000	13,497	9,856
7800	Control	-	-		
	Chemical Control	762,438	841,039	1,052,591	817,159
	Physical Control	10,000	10,000	-	
	Biological Control	75,000	-		
7850	Aerial Applications	-	-		
	Rural	80,000	80,000	95,915	289,332
7860	Unmanned Aircraft Applications	-	-	-	19,740
8415	Operating Equipment	91,530	101,530	24,681	51,272
8510	Research Projects	250,000	250,000	171,870	269,658
9000	Contingency Expense	275,000	275,000	176,414	109,764
Total O		3,168,213	2,975,304	2,500,456	2,585,775
	TOTAL EXPENSES	17,510,439	16,024,912	12,753,939	14,673,389
	Contribution to Capital Reserves				
8900	Thermal Remediation Reserve	79,798	75,281	75,281	67,000
8900	Capital Facility Replacement Rese	740,953	1,647,499	1,647,499	1,451,860
8900	Capital Project - SIT Insectory	500,000	500,000	500,000	700,000
8900	Capital Equipment Replacement	195,298	195,298	195,298	195,298
Total C		1,516,049	2,418,078	2,418,078	2,414,158
	TOTAL EXPENSES & TRANSFERS	19,026,488	18,442,990	13,235,239	17,087,547
	Operating Revenue Less Expenses, Tra	0	0	(1,032,093)	867,521
	TOTAL GENERAL FUND EXPENSES	19,026,488	18,442,990	13,235,239	17,087,547
	Ending Spendable Fund Balance	13,182,088	13,854,819	10,089,929	12,364,274

General Fund Revenue

The fiscal year runs from July 1, 2026, to June 30, 2027. 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 FY2025-26, 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.

Sources of Revenue

Property Tax - Current Secured: The ad valorem property tax income is the largest source of revenue for the District, property taxes are forecast to increase by 4 percent over FY2025-26 totals.

Redevelopment Tax Increment: For FY2026-27 RDA tax increment is estimated to increase by 4 percent over FY2025-26 totals.

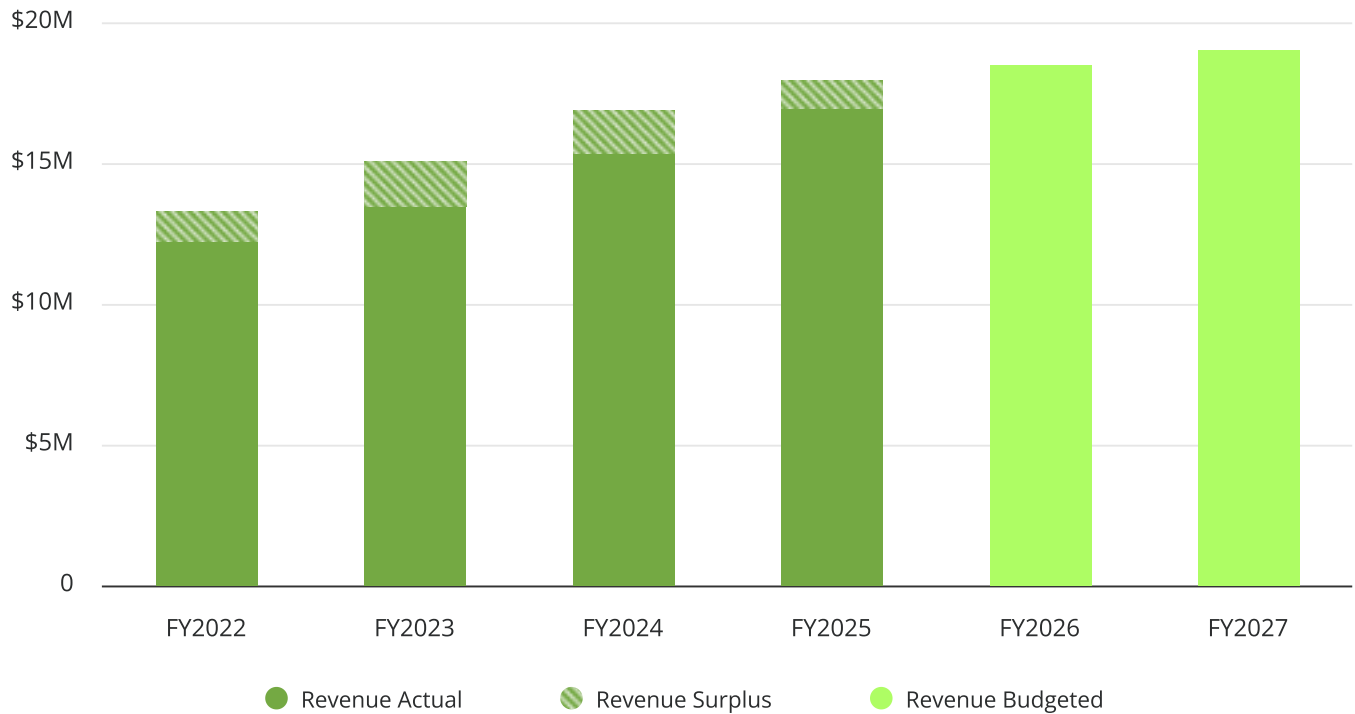
Benefit Assessment: The District benefit assessment income was approved on July 26, 2005, and reflected in Board Resolution No. 2005-04. At that time, it was granted a maximum assessment rate of \$16 per single family home, increased each subsequent year by the Consumer Price Index-U for the Los Angeles-Riverside-Orange 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 more than 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 up to the maximum annual CPI adjustment without any additional assessment ballot proceeding.

Revenue Assumptions

- **Current Property Tax to rise by 4 percent**
- **Benefit Assessment rates per Single Family Equivalent (SFE) is remains at \$14.39 per SFE**
- **Current Property Tax Increment to rise by 4 percent**

Revenue Summary

Historical Revenues Across Revenue Source

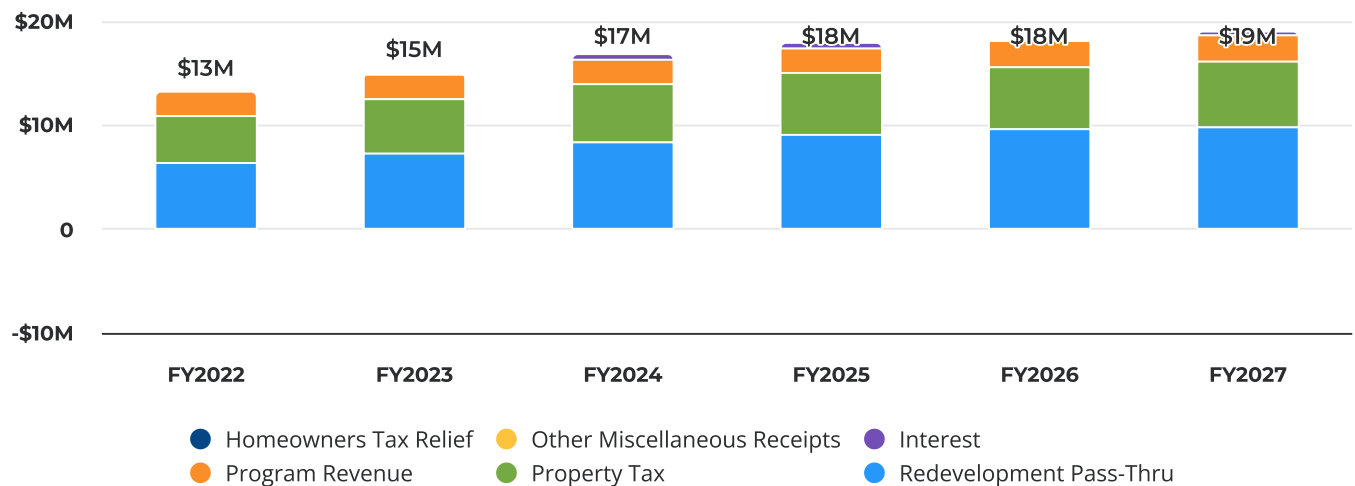


For FY2026, the General Fund Revenue is budgeted at \$18.4 million, representing an increase of 8.84% from the prior period. This marks a significant growth in revenue compared to the previous budget year.

In FY2027, the revenue budget is set at \$19 million, which is a 3.16% increase from FY2026. While the growth rate is lower than the previous year's increase, the total revenue continues to rise, maintaining an upward trend in the General Fund Revenue.

Revenues by Revenue Source

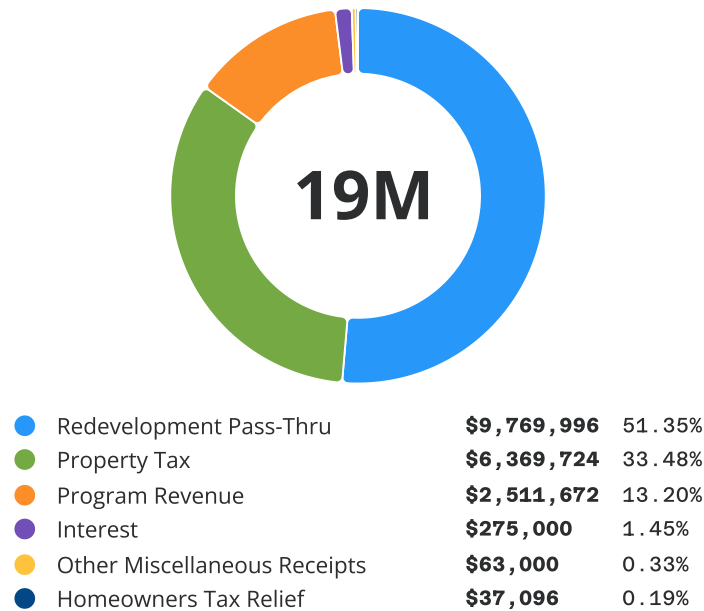
Historical Revenues by Revenue Source



The General Fund Revenue for FY2027 totals \$19 million, reflecting a 3.16% increase from the previous year's \$18.4 million. The largest revenue source remains Redevelopment Pass-Thru at \$9.8 million, accounting for 51.35% of the total, which is a 2.13% increase or \$203,492 more than FY2026. Property Tax revenue also grew significantly to \$6.4 million, representing 33.48% of the total and increasing by 5.06% or \$306,794 compared to the prior year.

Program Revenue rose to \$2.5 million, making up 13.2% of the total revenue and increasing by 3.03% or \$73,963 from FY2026. Interest income remained steady at \$275,000, comprising 1.45% of total revenue with no change from the previous year. Other Miscellaneous Receipts held steady at \$63,000, representing 0.33% of the total, also with no change. Homeowners Tax Relief decreased slightly to \$37,096, which is 0.19% of the total and reflects a 1.98% decrease or \$749 less than FY2026.

FY27 Revenues by Revenue Source



The Fiscal Year Revenue by Revenue Source for the General Fund includes Redevelopment Pass-Thru at \$9.8 million, which accounts for 51.35% of the total revenue. Property Tax contributes \$6.4 million, representing 33.48%. Program Revenue amounts to \$2.5 million, making up 13.2%. Interest revenue is \$275,000, or 1.45%. Other Miscellaneous Receipts total \$63,000, which is 0.33%, and Homeowners Tax Relief is \$37,096, comprising 0.19% of the revenue.

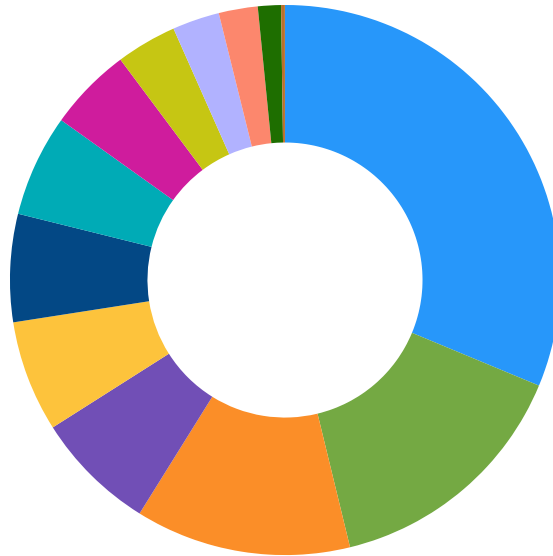
Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Property Tax	\$6,062,931	\$6,369,724	5.06%
Homeowners Tax Relief	\$37,846	\$37,096	-1.98%
Redevelopment Pass-Thru	\$9,566,505	\$9,769,996	2.13%
Interest	\$275,000	\$275,000	-
Other Miscellaneous Receipts	\$63,000	\$63,000	-
Program Revenue	\$2,437,709	\$2,511,672	3.03%
Total Revenues	\$18,442,990	\$19,026,489	3.16%

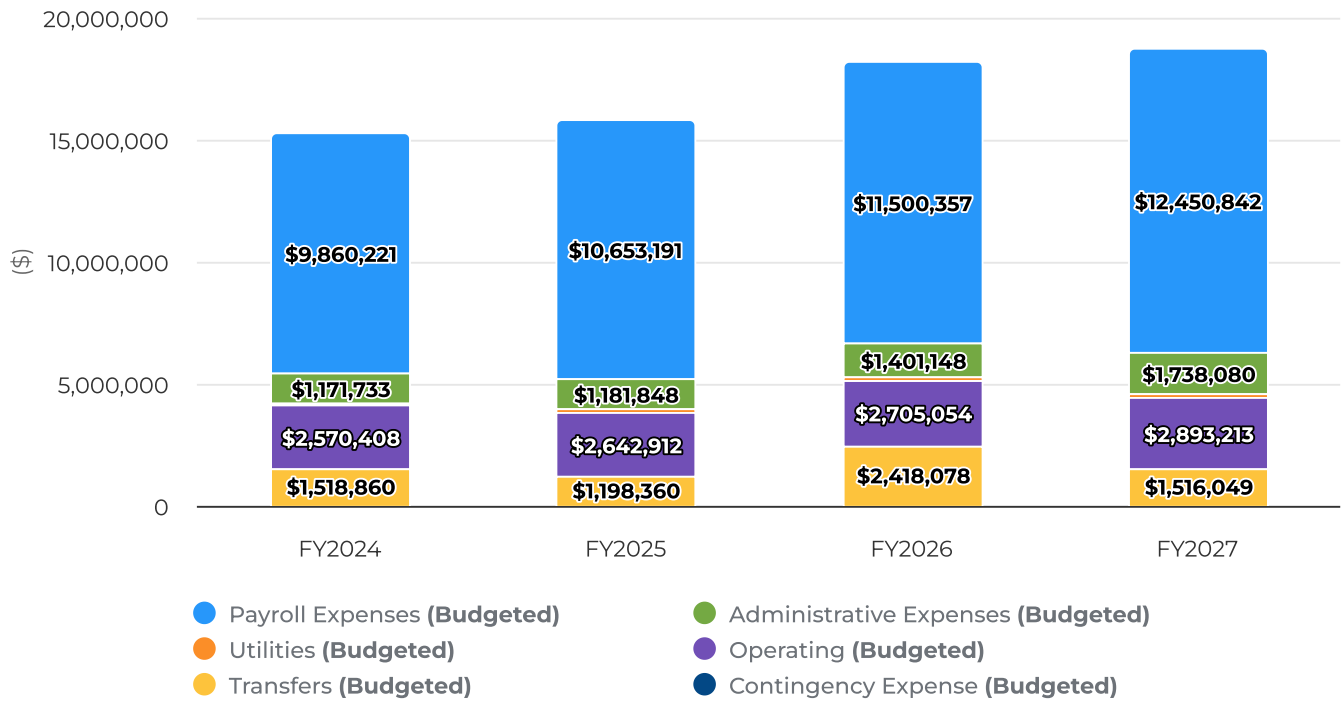
Departments Summary

Department Budgets

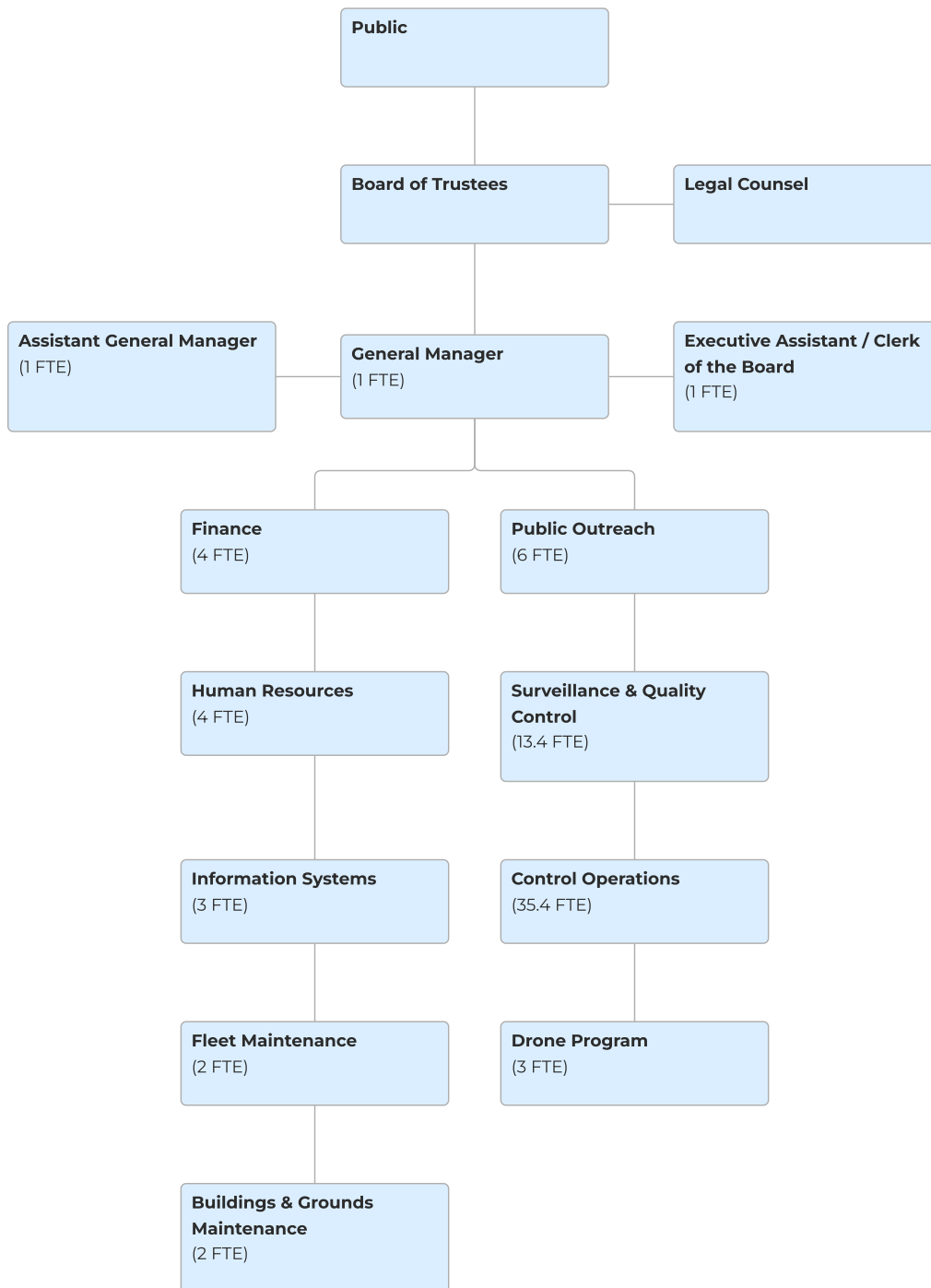
Department Budgets



- Control Operations **(Budgeted) \$5,767,960.00** (31.27%)
- Surveillance & Quality Control **(Budgeted) \$2,752,350.74** (14.92%)
- Buildings & Grounds Maintenance **(Budgeted) \$2,337,951.83** (12.68%)
- Information Systems **(Budgeted) \$1,314,031.99** (7.12%)
- Finance **(Budgeted) \$1,206,917.49** (6.54%)
- Public Outreach **(Budgeted) \$1,167,302.95** (6.33%)
- Human Resources **(Budgeted) \$1,106,361.59** (6.00%)
- District Wide **(Budgeted) \$907,172.00** (4.92%)
- Administration **(Budgeted) \$658,533.00** (3.57%)
- Unmanned Aerial System (UAS) **(Budgeted) \$508,944.13** (2.76%)
- Fleet Maintenance **(Budgeted) \$424,087.27** (2.30%)
- Research **(Budgeted) \$250,000.00** (1.36%)
- Trustee Support **(Budgeted) \$41,328.20** (0.22%)



Organizational Structure

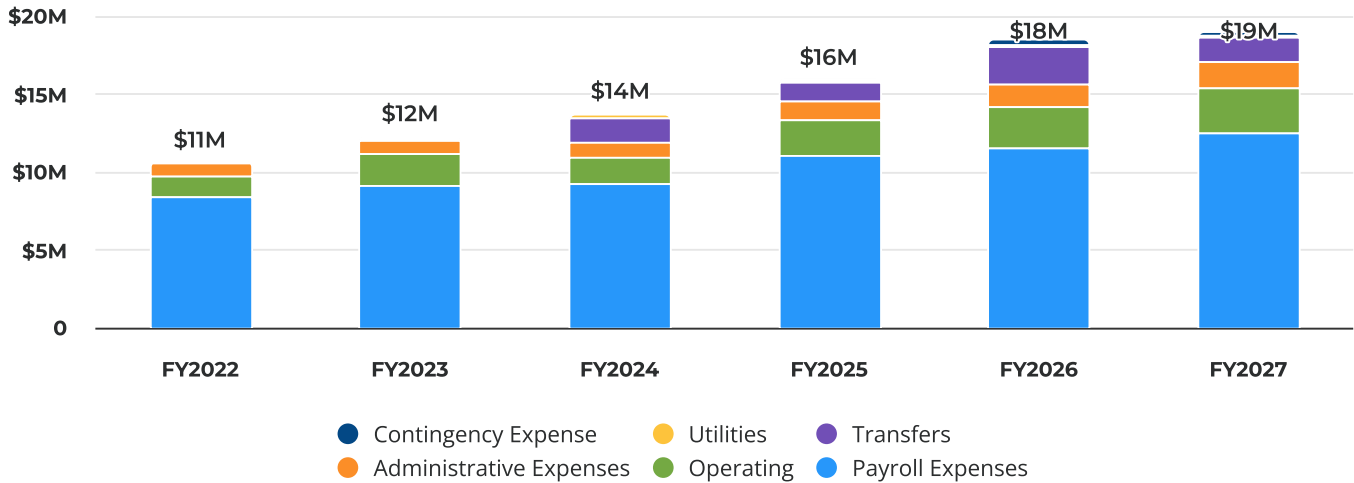


Authorized Positions by Department Summary

Department	Adopted FY2025-26		Proposed FY2026-27		
	Full Time FTEs	Part Time FTEs	Full Time FTEs	Part Time FTEs	
Administration	2.0	0.0	3.0	0.0	
Finance	4.0	0.0	4.0	0.0	
Human Resources	4.0	0.0	4.0	0.0	
Information Systems	3.0	0.0	3.0	0.0	
Public Outreach	6.0	0.0	6.0	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	13.0	0.4	13.0	0.4	
Unmanned Aerial Applications	3.0	0.0	3.0	0.0	
Control Operations	34.0	1.4	34.0	1.4	
Total	73.0	1.8	74.8	1.8	75.8

Expenditures by Object Summary

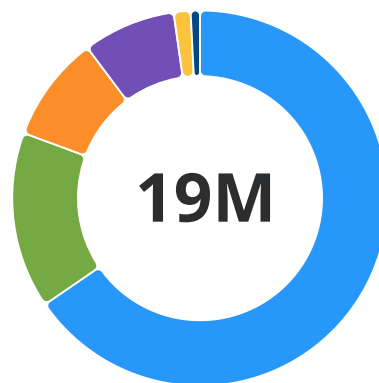
Historical Expenditures by Object Summary



In FY2027, the total expenditures increased by 3.16% to \$19 million compared to FY2026. Payroll Expenses remained the largest category, rising by 8.26% to \$12.5 million, now representing 65.44% of the total budget, up from 62.36% the previous year. Operating expenses also grew by 6.96% to \$2.9 million, accounting for 15.21% of the total, a slight increase from 14.67% in FY2026.

Administrative Expenses saw a significant increase of 24.05%, reaching \$1.7 million and making up 9.14% of the total budget, up from 7.6% in the prior year. Conversely, Transfers decreased notably by 37.3% to \$1.5 million, reducing their share of the budget from 13.11% to 7.97%. Contingency Expense remained steady at \$275,000, maintaining a similar proportion of 1.45% of the total budget. Utilities expenses increased by 6.98% to \$153,304, slightly raising their share to 0.81% of the total.

FY27 Expenditures by Object Summary



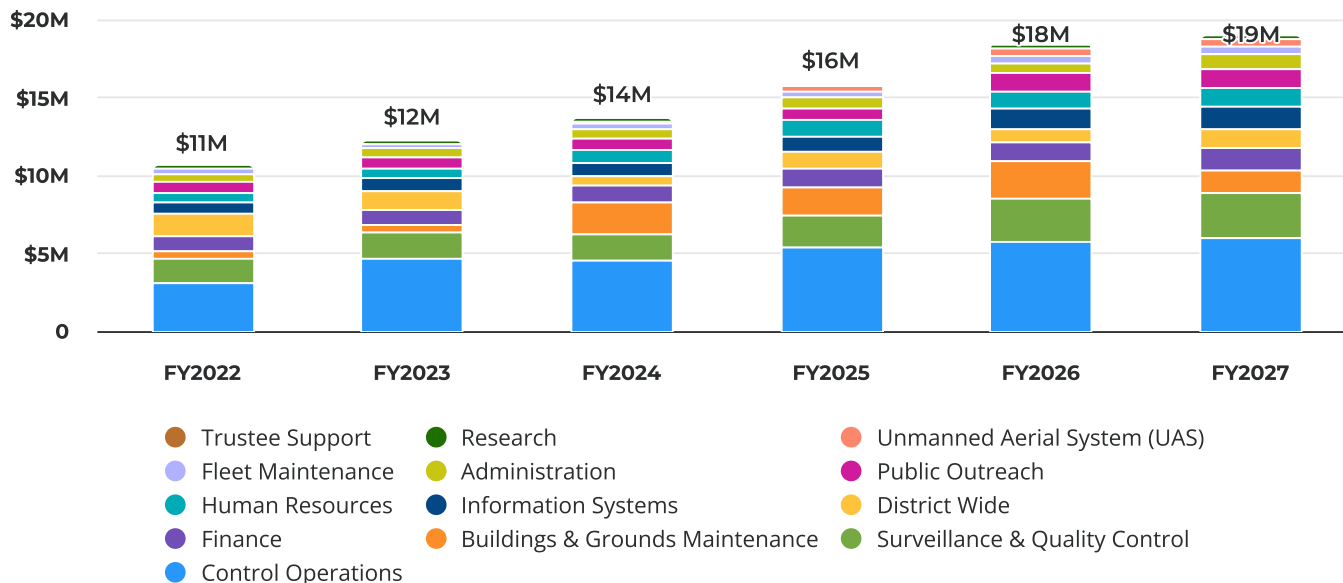
Payroll Expenses	\$12,450,842	65.44%
Operating	\$2,893,213	15.21%
Administrative Expenses	\$1,738,080	9.14%
Transfers	\$1,516,049	7.97%
Contingency Expense	\$275,000	1.45%
Utilities	\$153,304	0.81%

For the fiscal year expenditures by object summary, Payroll Expenses account for \$12.5 million, representing 65.44% of the total. Operating expenses follow with \$2.9 million, or 15.21%. Administrative Expenses total \$1.7 million, making up 9.14%.

Transfers amount to \$1.5 million, which is 7.97%. Contingency Expense is \$275,000, comprising 1.45%, and Utilities are \$153,304, representing 0.81% of the expenditures.

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Unmanned Aerial System (UAS)	\$508,944.13	\$512,627.77	0.72%
Administration	\$658,533.00	\$967,484.51	46.92%
Finance	\$1,206,917.49	\$1,445,025.58	19.73%
Human Resources	\$1,106,361.59	\$1,186,793.33	7.27%
Information Systems	\$1,314,031.99	\$1,448,294.38	10.22%
Public Outreach	\$1,167,302.95	\$1,248,904.00	6.99%
District Wide	\$907,172.00	\$1,109,263.00	22.28%
Trustee Support	\$41,328.20	\$48,628.20	17.66%
Fleet Maintenance	\$424,087.27	\$450,298.77	6.18%
Buildings & Grounds Maintenance	\$2,337,951.83	\$1,463,305.26	-37.41%
Surveillance & Quality Control	\$2,752,350.74	\$2,988,337.33	8.57%
Control Operations	\$5,767,960.00	\$5,907,526.03	2.42%
Research	\$250,000.00	\$250,000.00	-
Total Expenditures	\$18,442,941.19	\$19,026,488.16	3.16%

Authorized Position Listing Fiscal Year Ending 2023 to 2027

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Program 200 - Administration						
General Manager	1	1	1	1	1	0
Assistant General Manager	0	0	0	0	1	1
Executive Assistant/Clerk of the Board	1	1	1	1	1	0
	2	2	2	2	3	1
Program 201- Finance						
Administrative Finance Manager	1	1	1	1	1	0
Payroll Administrator	1	1	0	0	0	0
Purchasing Clerk	0	1	1	1	1	0
Accounting Technicians	2	2	2	2	2	0
	4	5	4	4	4	0
Program 202 - Human Resources						
Human Resources Risk Manager	1	1	1	1	1	0
Human Resources Specialist	1	1	1	1	1	0
Payroll Administrator	0	0	1	1	1	0
Human Resources Assistant	0	0	1	1	1	0
Administrative Clerk	1	1	0	0	0	0
	3	3	4	4	4	0
Program 210 - Information Systems						
IT Manager	1	1	1	1	1	0
IT/GIS Analyst	1	1	1	1	1	0
IT/GIS Assistant	1	1	0	0	0	0
Network Support Specialist	0	0	1	1	1	0
	3	3	3	3	3	0
Program 215 - Public Outreach						

Public Information Manager	0	1	1	1	1	0
Public Information Officer	1	0	0	0	0	0
Community Liaison	2	2	2	3	3	0
Administrative Clerk	2	2	2	0	0	0
Administrative Technician	0	0	0	2	2	0
	5	5	5	6	6	0
Program 300 - Fleet Maintenance						
Shop Mechanic II	1	1	1	1	1	0
Shop Mechanic I	1	1	1	1	1	0
	2	2	2	2	2	0
Program 305 - Buildings & Grounds Maintenance						
Facilities Maintenance Technician I	1	1	1	1	1	0
Facilities Maintenance Technician II	1	1	1	1	1	0
	2	2	2	2	2	0
Program 400 - Surveillance & Quality Control						
Laboratory Manager	1	1	1	1	1	0
Vector Ecologist	2	2	2	2	2	0
Biologist	3	3	3	3	3	0
Laboratory Assistant II	1	1	1	1	1	0
Laboratory Assistant I	2	2	4	4	4	0
Laboratory Technician	2	2	2	2	2	0
Seasonal Employees (*FTE)	0.4	0.4	0.4	0.4	0.4	0
	11.4	11.4	13.4	13.4	13.4	0
Program 500 - Control Operations						
Operations Manager	1	1	1	1	1	0
Operations Program Coordinator	1	1	1	1	1	0
Field Supervisor	4	4	4	4	4	0
Administrative Clerk	1	0	0	0	0	0

Lead Vector Control Technician	3	3	3	3	3	0
Vector Control Technician I & II	25	25	25	25	25	0
Seasonal Employees (*FTE)	3.4	3.4	3.4	1.4	1.4	0
	38.4	37.4	37.4	35.4	35.4	0
Program 510 - Drone						
UAS Coordinator	0	1	1	1	1	0
UAS Pilot	0	1	1	2	2	0
	0	2	2	3	3	0
TOTAL	70.8	72.8	74.8	74.8	75.8	1
*FTE - Full Time Equivalent (2080 hours)						

Administration

Administration Mission

The Administration Department supports the protection of public health by providing strategic leadership, effective governance support, and responsible stewardship of public resources that enable the District to deliver scientifically driven mosquito and vector control programs. Through strong collaboration with the Board of Trustees, District leadership, and community stakeholders, the Department ensures transparent decision-making, regulatory compliance, and accountability while supporting efficient operations aligned with regional disease prevention priorities.

Program Overview

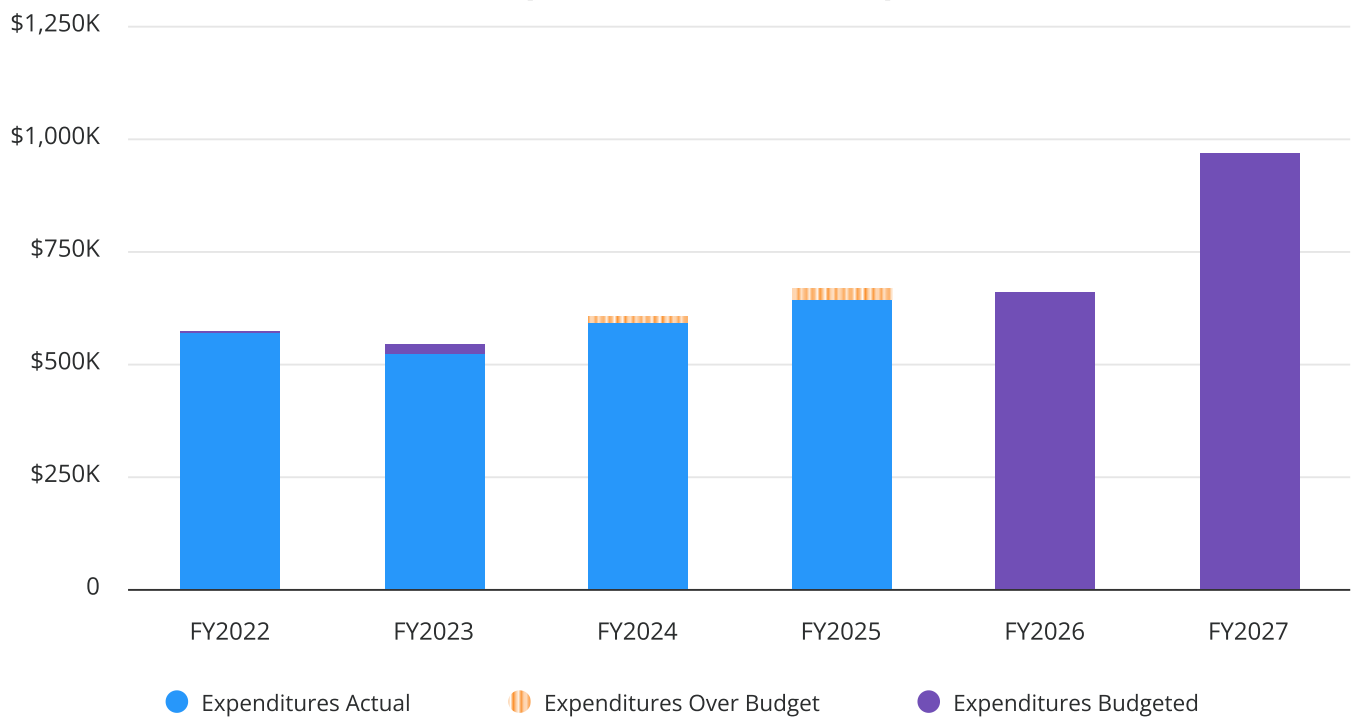
The Administration Department delivers its mission through six core program areas:

- Strategic Plan Development, Coordination, and Oversight
- Board of Trustees Support
- Brown Act Compliance
- Legislative Engagement
- Stakeholder Engagement
- Program Coordination

These programs collectively ensure strong governance, legal compliance, regional collaboration, and organizational alignment in support of mosquito and vector control operations.

Expenditure Summary

Historical Expenditures Across Department

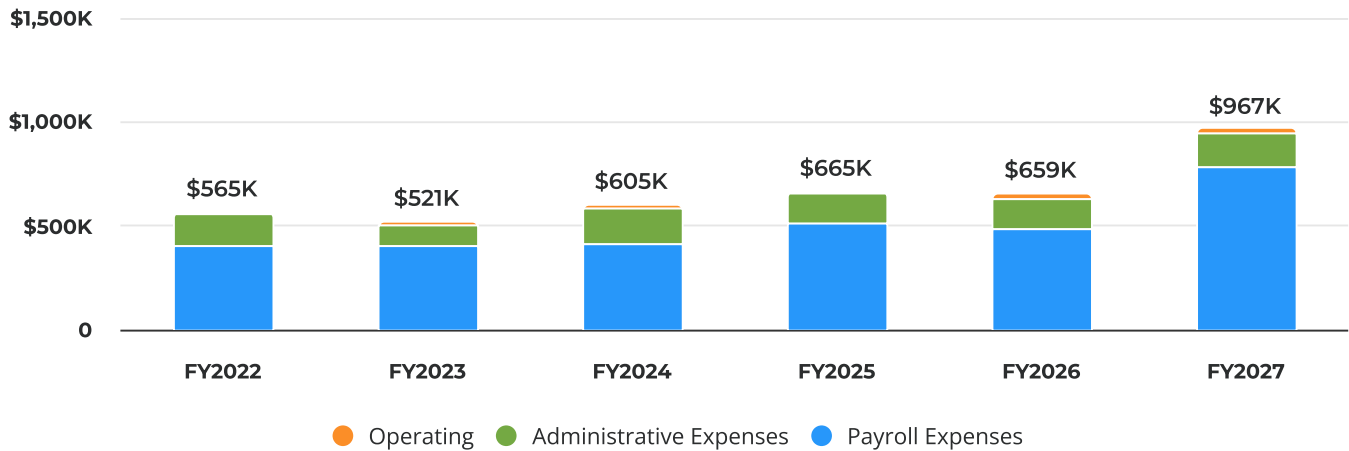


For the Administration Expenditure Summary, the budgeted expenditures for FY2026 was \$658,533, reflecting a 2.73% increase from the prior period. Moving to FY2027, the budgeted expenditures rise to \$967,485, which is a 46.92% increase compared to

FY2026. The largest increase is due to the addition of the Assistant General Manager position. This indicates a continuing upward trend in budgeted expenditures over these two years, with a larger percentage increase occurring between FY2026 and FY2027.

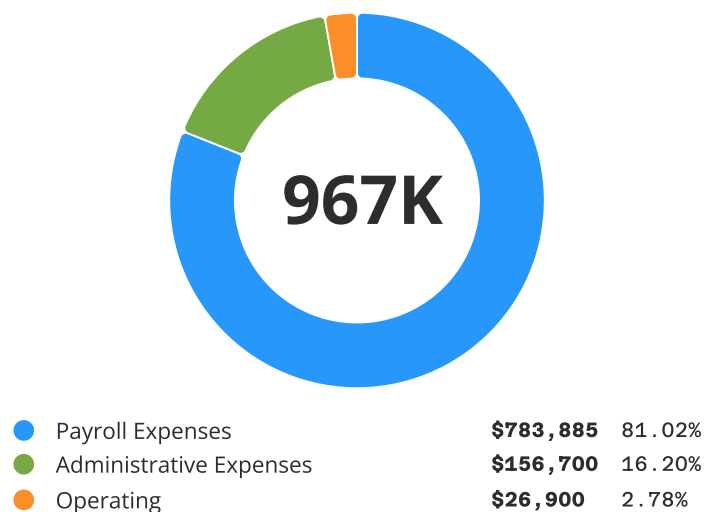
Expenditures by Object Summary

Historical Expenditures by Object Summary



The total expenditures for Administration in FY2027 increased by 46.92% to \$967,485 compared to FY2026. Payroll Expenses remained the largest category, accounting for 81.02% of the total at \$783,885, which is a 61.82% increase of \$299,625 from the previous year. Administrative Expenses saw growth, rising by 6.85% to \$156,700 and representing 16.20% of the total budget. Operating expenses also decreased by 2.62% to \$26,900, maintaining a similar share of 2.78% of the total. Overall, payroll expenses are showing the largest percentage and dollar growth in FY2027 due to the addition of a position.

FY27 Expenditures by Object Summary



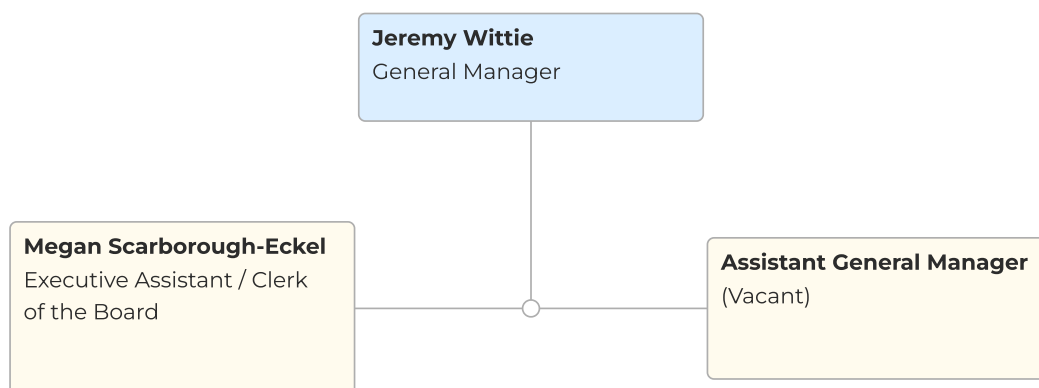
For the Administration category in the Fiscal Year Expenditures by Object Summary, Payroll Expenses account for \$783,885, representing 81.02% of the total. Administrative Expenses total \$156,700, making up 16.2%. Operating costs are \$26,900, which is 2.78% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$333,084	\$530,431	59.25%
CalPERS State Retirement	\$44,276	\$78,922	78.25%
Social Security Expense	\$19,275	\$31,510	63.48%
Medicare Expense	\$4,508	\$7,369	63.48%
Cafeteria Plan	\$68,016	\$112,498	65.40%
Deferred Compensation	\$14,233	\$21,852	53.53%
Unemployment Insurance	\$868	\$1,302	50.00%
Total Payroll Expenses	\$484,260	\$783,885	61.87%
Administrative Expenses			
Dues & Memberships	\$32,748	\$35,500	8.40%
Office Supplies	\$1,300	\$1,300	-
Postage	\$300	\$1,000	233.33%
Local Agency Formation Comm.	\$3,000	\$3,600	20.00%
Professional Fees	\$16,000	\$8,000	-50.00%
Attorney Fees	\$83,000	\$95,000	14.46%
Conference Expense	\$3,600	\$3,600	-
Conference Expense	\$1,200	\$1,200	-
Meetings Expense	\$5,500	\$7,500	36.36%
Total Administrative Expenses	\$146,648	\$156,700	6.85%
Operating			
Uniform Expense	\$500	\$500	-
Staff Training	\$15,125	\$14,400	-4.79%
Contract Services	\$12,000	\$12,000	-
Total Operating	\$27,625	\$26,900	-2.62%
Total Expenditures	\$658,533	\$967,485	46.92%

Organizational Chart

Administration



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
General Manager	1	1	1	1	1	-
Assistant General Manager	-	-	-	-	1	1
Executive Assistant/Clerk of the Board	1	1	1	1	1	-
	2	2	2	2	3	1

Summary of Service Goals

1. Strengthen Governance, Transparency, and Board Support — Support the Board of Trustees through effective meeting management, policy implementation, and transparent governance practices.

Performance Measures:

- Agendas posted within the statutory timeline
- Board packets delivered Board packets delivered ≥ 4 days in advance
- Board action items completed within 30 days
- Form 700 compliance at 100%

2. Ensure Fiscal Stewardship and Financial Accountability — Maintain sound financial practices that ensure transparency, accountability, and alignment of resources with public health priorities.

Performance Measures:

- Budget adopted prior to the fiscal year start
- Quarterly financial reports delivered on time
- Audit with no material weaknesses
- Budget variance within $\pm 5\%$

3. Support Operational Effectiveness — Provide timely and effective administrative services that support vector surveillance, control operations, laboratory services, and outreach programs.

Performance Measures:

- Procurement requests are processed within 2 days.
- Monthly coordination meetings are held with Department Managers.
- Monthly coordination meeting action items are identified and completed.
- Strategic Plan initiatives completed and / or in progress for the current FY.

4. Ensure Data Integrity and Regulatory Compliance — Maintain accurate records, ensure data quality, and meet all regulatory and reporting requirements.

Performance Measures:

- Public Records Act requests are completed within the statutory timeline.
- Agenda accuracy rate
- Minutes completed within 30 days.
- Records retention compliance rate.

5. Strengthen Regional and Legislative Engagement — Enhance relationships with legislative and regional partners to support funding, policy alignment, and coordinated public health response

Performance Measures:

- Engagement with local legislative offices.
- Attendance at Legislative and Community events.
- Coordination and planning meetings with Local, County, State, Federal and Tribal agencies or organizations.
- Number of collaborative initiatives with Local, County, State, Federal, and Tribal agencies or organizations.
- Presentations at public events.
- Federal or State funding requests submitted /awarded.

6. Professional Development of Administrative Department — Attend professional conferences and trainings to stay current with changes and best practices in administration, local governance, and mosquito and vector control.

Performance Measures:

- Attend the annual MVCAC /AMCA Conference.
- Attend the annual CSDA, GM summit, and Clerk of the Board conferences.
- Participate in the Special District Association of Riverside County.
- Maintain Certified Special District Manager designation.
- Obtain and maintain Certified Municipal Clerk designation

Prior Year Accomplishments and Challenges

Finance

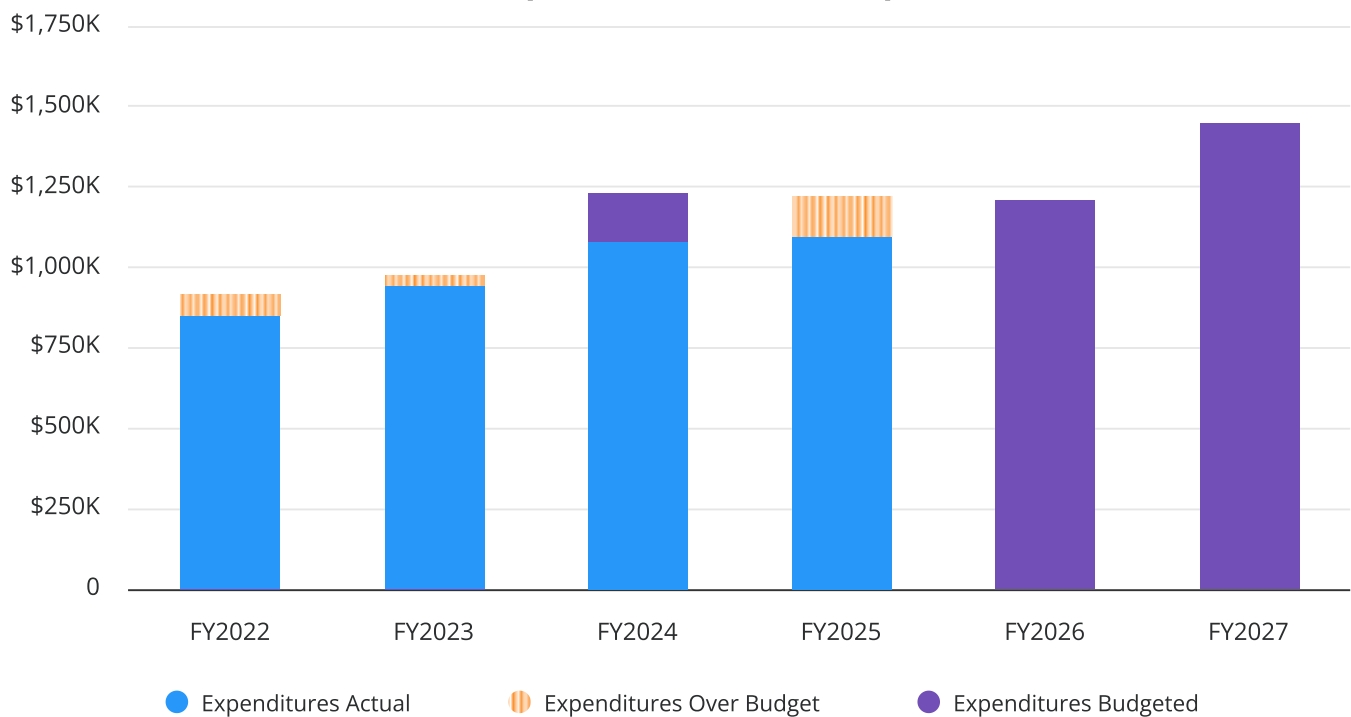
The Finance department manages all the fiscal operations of the District including facilitating and preparing the annual budget, accounting work, working with the District auditor, managing the cash flow and investments, and handling accounts payable and procurement.

Finance Department Mission

The Finance Department's Mission is to be ethical, fiscally responsible and law abiding in the stewardship of public funds so that the District can protect public health with our communities through proven scientific, educational, and sustainable vector control programs.

Expenditure Summary

Historical Expenditures Across Department

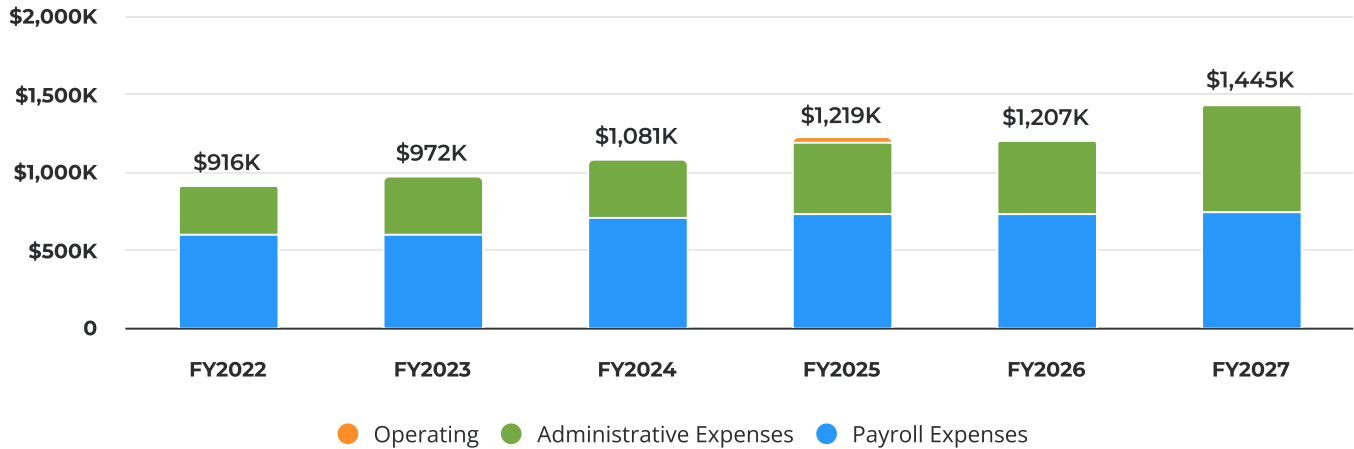


In FY2026, the budgeted expenditures are \$1.2 million, representing a 10.29% increase from the previous period. This indicates a moderate rise in planned spending compared to the prior budget year.

For FY2027, the budgeted expenditures increase further to \$1.4 million, which is a 19.73% increase from FY2026. This marks a significant growth in the budgeted expenditures compared to the previous year, continuing the upward trend in planned spending. Main increases in expenditures are in insurance costs, adding additional earthquake insurance and cyber insurance from \$334,375 in FY26 to \$485,541 in FY27.

Expenditures by Object Summary

Historical Expenditures by Object Summary



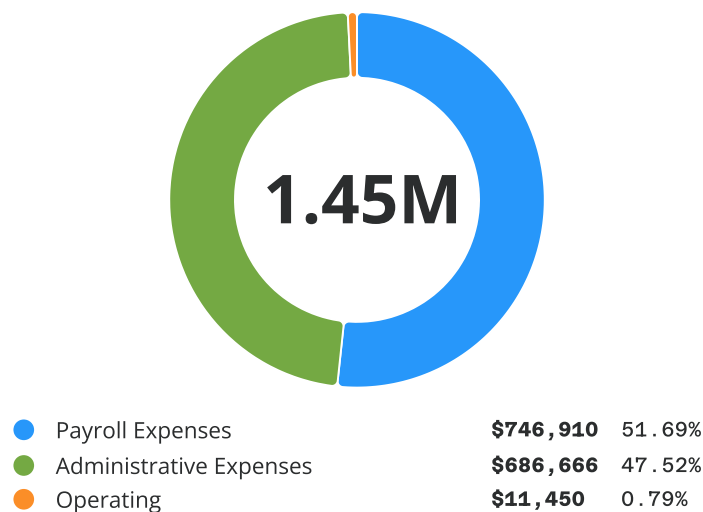
In FY2027, the total expenditures increased to \$1.4 million, marking a 19.73% rise from the previous year's \$1.2 million. Payroll Expenses remained the largest category, totaling \$746,910 and representing 51.69% of the total budget. This category grew by \$21,042, a 2.9% increase from FY2026. Payroll includes the cost of living increase.

Administrative Expenses also saw a significant increase, rising by \$216,166 or 45.94% to \$686,666, which accounted for 47.52% of the total expenditures. This category's growth was notably larger than that of Payroll Expenses, contributing substantially to the overall budget increase. This was due to the upgrade in insurance levels.

Operating expenses experienced a modest increase of \$900, or 8.53%, reaching \$11,450 and making up 0.79% of the total budget. Despite this growth, Operating remains the smallest category by value.

Overall, the FY2027 budget reflects a substantial increase in Administrative Expenses alongside moderate growth in Payroll and Operating costs, resulting in a total expenditure increase of nearly 20% compared to FY2026.

FY27 Expenditures by Object Summary



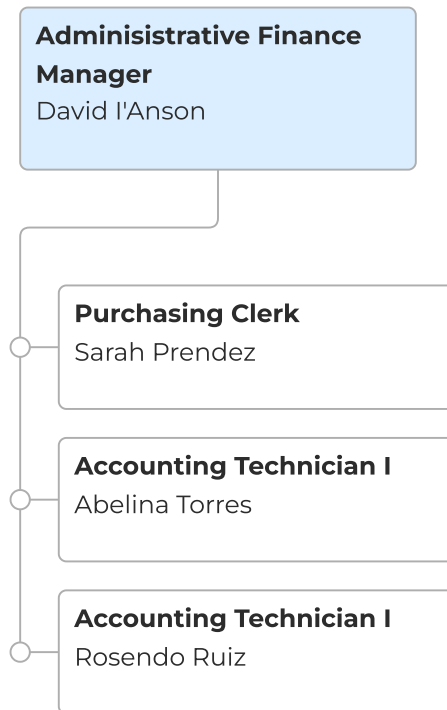
For the fiscal year, Payroll Expenses accounted for \$746,910, representing 51.69% of the total expenditures. Administrative Expenses followed closely with \$686,666, making up 47.52%. Operating costs were \$11,450, comprising 0.79% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$481,847	\$495,581	2.85%
Payroll - Overtime Expense	\$500	\$500	-
CalPERS State Retirement	\$57,579	\$59,241	2.89%
Social Security Expense	\$27,878	\$28,715	3.00%
Medicare Expense	\$6,520	\$6,716	3.00%
Cafeteria Plan	\$132,609	\$136,705	3.09%
Deferred Compensation	\$17,199	\$17,715	3.00%
Unemployment Insurance	\$1,736	\$1,736	-
Total Payroll Expenses	\$725,868	\$746,910	2.90%
Administrative Expenses			
Property & Liability Insurance	\$334,375	\$485,541	45.21%
Dues & Memberships	\$875	\$875	-
Dues & Memberships	\$300	\$300	-
Reproduction & Printing	\$1,800	\$1,800	-
Recruitment/Advertising	\$1,500	\$1,500	-
Office Supplies	\$1,000	\$1,000	-
Bank Service Charges	\$500	\$500	-
Professional Fees	\$44,300	\$44,300	-
Conference Expense	\$1,600	\$1,600	-
Meetings Expense	\$250	\$250	-
Benefit Assessment Expenses	\$84,000	\$149,000	77.38%
Total Administrative Expenses	\$470,500	\$686,666	45.94%
Operating			
Uniform Expense	\$350	\$350	-
Staff Training	\$10,200	\$11,100	8.82%
Total Operating	\$10,550	\$11,450	8.53%
Total Expenditures	\$1,206,917	\$1,445,026	19.73%

Organizational Chart

Finance



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Administrative Finance Manager	1	1	1	1	1	-
Payroll Administrator	1	1	0	0	0	-
Purchasing Clerk	0	1	1	1	1	-
Accounting Technicians	2	2	2	2	2	-
	4	5	4	4	4	-

Summary of Services and Performance Measures Fiscal Year 2026-2027

1. Ensure Fiscal Sustainability and Long-Term Financial Stability - Maintain structurally balanced budgets and sustainable financial practices that support uninterrupted public health services and long-term operational stability.

Performance Measures:

- Structural balance achieved (ongoing revenues ≥ ongoing expenditures)
- General Fund reserves maintained within Board policy target for working capital
- Multi-year financial forecast updated annually (5-10 years)
- Pension and OPEB funding progress compared to actuarial benchmarks
- Prepare and publish fiscal year 2027 Operating and Capital Budget and receive GFOA Distinguished Budget Presentation Award and CSMFO Meritorious Award

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
Fiscal Sustainability and Long-Term Financial Stability						
Prepare and publish fiscal year 2027 Operating and Capital Budget and receive GFOA Distinguished Budget Presentation Award	-	-	-	-	Yes	Improving
Prepare and publish fiscal year 2027 Operating and Capital Budget and receive CSMFO Meritorious Award	-	-	-	Yes	Yes	Improving
Balanced Budget revenues ≥ ongoing expenditures	Yes	Yes	Yes	Yes	Yes	Maintained
Multi-year financial forecast updated					Yes	Improving
*CalPERS Pension Funded Ratio – Benchmark 90% funded	93.4	94.9	-	-	-	Stable
**OPEB Funded Ratio – Benchmark 90% funded	83.2%	99.1%	106.4%	-	-	Improving
Maintain General Fund liquid working capital reserve for 6 months	Yes	Yes	Yes	Yes	Yes	Maintained

*Latest valuation report FYE 6/30/24

** Latest valuation report FYE 6/30/25

2. Maintain Transparent, Accurate, and Timely Financial Reporting - Provide clear, comprehensive, and timely financial information to the Board, staff, and public to promote accountability and taxpayer trust.



Performance Measures:

- Annual audit completed with unmodified opinion
- Audit adjustments (Target: minimal or none)
- Monthly financial reports delivered within 30 days of month-end
- Publish Annual Comprehensive Financial Report and receive GFOA Certificate of Achievement for Excellence in Financial Reporting

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
Maintain Transparent, Accurate, and Timely Financial Reporting						
Annual audit completed with unmodified opinion	Yes	Yes	Yes	Yes	Yes	Maintained
Correct control deficiencies and material weaknesses form previous audits	-	-	-	-	-	Maintained
•Publish Annual Comprehensive Financial Report by 12/31 and receive GFOA Certificate	Yes	Yes	Yes	Yes	Yes	Maintained
Monthly financial reports posted in Board Packet	Yes	Yes	Yes	Yes	Yes	Maintained

3. Strengthen Internal Controls and Risk Management - Safeguard public funds through strong internal controls, compliance with Government Code requirements, and continuous risk monitoring.

Performance Measures:

- Zero material weaknesses in annual audit
- Compliance with District investment policy (100%)
- Annual review/update of financial policies

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
Strengthen Internal Controls and Risk Management						
Zero material weaknesses in annual audit	-	-	-	-	-	Maintained
Compliance with District investment policy (100%)	Yes	Yes	Yes	Yes	Yes	Maintained
Annual review/update of financial policies	-	-	-	Yes	Yes	Improving

4. Optimize Cash Flow and Investment Performance - Maximize investment earnings while prioritizing safety and liquidity in accordance with Board-adopted investment policies and California Government Code.

Performance Measures:

- Investment portfolio yield compared to benchmark (e.g., LAIF or 2-year Treasury) target within 1%

- Liquidity levels maintained to cover ≥ 6 months operating costs
- Monthly investment reports presented to Board
- No policy violations

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
Optimize Cash Flow and Investment Performance						
LAIF Yield	2.17	3.927	4.411	4.069	3.8	
District Overall Yield	2.1	3.52	3.62	3.58	2.8	Maintained
Liquidity Levels maintained to cover 6 months operating costs	Yes	Yes	Yes	Yes	Yes	Maintained
Monthly Investment reports presented to Board	Yes	Yes	Yes	Yes	Yes	Maintained
No Policy Violations	Yes	Yes	Yes	Yes	Yes	Maintained

5. Enhance Operational Efficiency and Customer Service - Provide responsive, efficient financial services that support all departments in achieving operational objectives.

Performance Measures:

- Purchase requests processed within 10 business days
- Encourage use of District purchasing card instead of PO to take advantage of credit card incentives
- Accounts payable invoices paid within 30 days

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
Enhance Operational Efficiency and Customer Service						
Purchase requests processed within 10 business days	-	-	-	-	Yes	Maintained
Credit Card Incentive Rebate	\$18,559	\$13,661	\$16,345	\$16,345	\$16,500	Stable
Accounts payable invoices paid within 30 days	-	-	-	-	Yes	Maintained
	Yes	Yes	Yes	Yes	Yes	Maintained

6. Support Strategic Capital and Asset Planning - Integrate financial planning with capital improvement planning to ensure facilities, fleet, and equipment needs are sustainably funded.

Performance Measures:

- 5-10 year Capital Improvement Plan updated annually
- Funding plan identified for 100% of approved capital projects
- Debt ratio maintained within Board policy limits

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
Support Strategic Capital and Asset Planning						

5-10 year Capital Improvement Plan updated annually	-	-	-	-	Yes	Improving
Funding plan identified for 100% of approved capital projects	-	-	-	-	Yes	Improving
Debt ratio maintained within Board policy limits	-	-	-	-	Yes	Improving

7. Professional Development of Finance Staff - Attend professional training ensuring that staff are informed of changes and enhancements in accounting, budgeting and procurement

- Finance staff attend annual CSMFO Conference
- Participate in CSMFO chapter meetings
- Procurement attend annual CAPPO Conference
- Participate in CAPPO chapter meetings

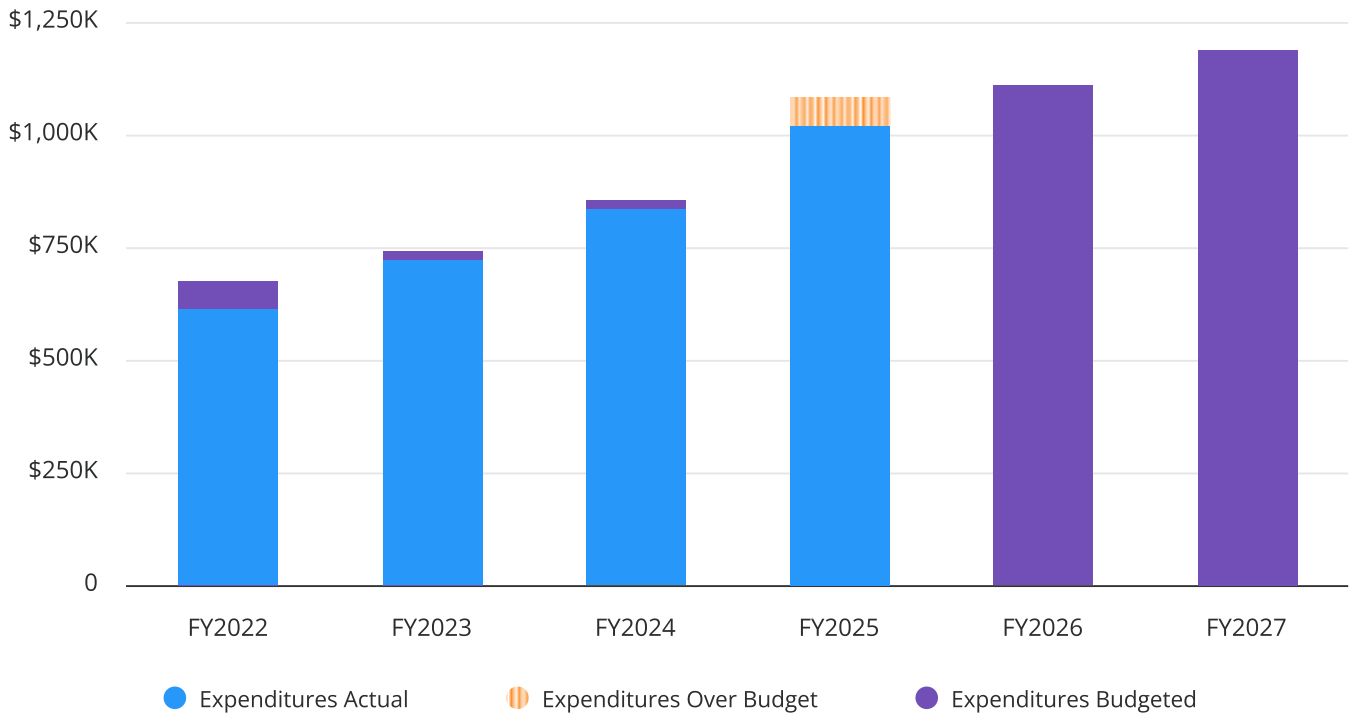
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
Professional Development of Finance Staff						
Finance staff attend annual CSMFO Conference	Yes	Yes	Yes	Yes	Yes	Maintained
Participate in CSMFO chapter meetings	-	-	Yes	Yes	Yes	Improving
Procurement attend annual CAPPO Conference	-	-	-	Yes	Yes	Improving
Participate in CAPPO chapter meetings	-	-	-	Yes	Yes	Improving

Human Resources

Human Resources provide comprehensive 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, union memorandums of understanding, and State and Federal regulations.

Expenditure Summary

Historical Expenditures Across Department

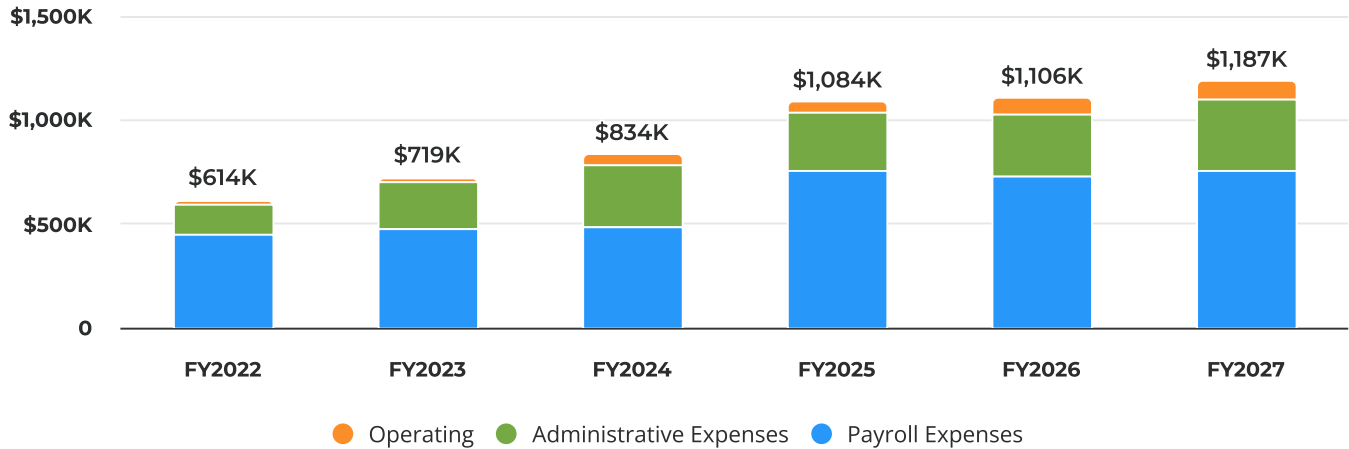


In FY2026, the Human Resources expenditure budget is set at \$1.1 million, reflecting an 8.21% increase from the previous period. This marks a notable rise in budget allocation for this category.

For FY2027, the expenditure budget further increases to \$1.2 million, representing a 7.27% growth compared to FY2026. This continued upward trend indicates a steady increase in budgeted expenditures for Human Resources over these two years.

Expenditures by Object Summary

Historical Expenditures by Object Summary



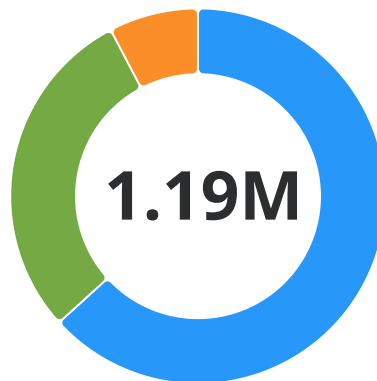
The total Human Resources budget for FY2027 is \$1.2 million, reflecting a 7.27% increase from FY2026's total of \$1.1 million. Payroll Expenses remain the largest category at \$750,804, accounting for 63.26% of the total budget. This represents a \$26,219 increase or 3.62% growth compared to the previous year, reversing the prior year's decrease.

Administrative Expenses also increased significantly to \$344,639, making up 29.04% of the total budget. This category saw the largest dollar and percentage increase of \$41,313 or 13.62%, up from \$303,326 in FY2026.

Operating expenses rose to \$91,350, which is 7.7% of the total budget. This is a \$12,900 increase or 16.44% growth from the prior year, continuing the upward trend seen previously but at a lower rate than the prior year's 49.99% increase.

Overall, all major expenditure categories increased in FY2027, with Administrative Expenses showing the most substantial growth both in dollar amount and percentage terms, followed by Payroll and Operating expenses.

FY27 Expenditures by Object Summary



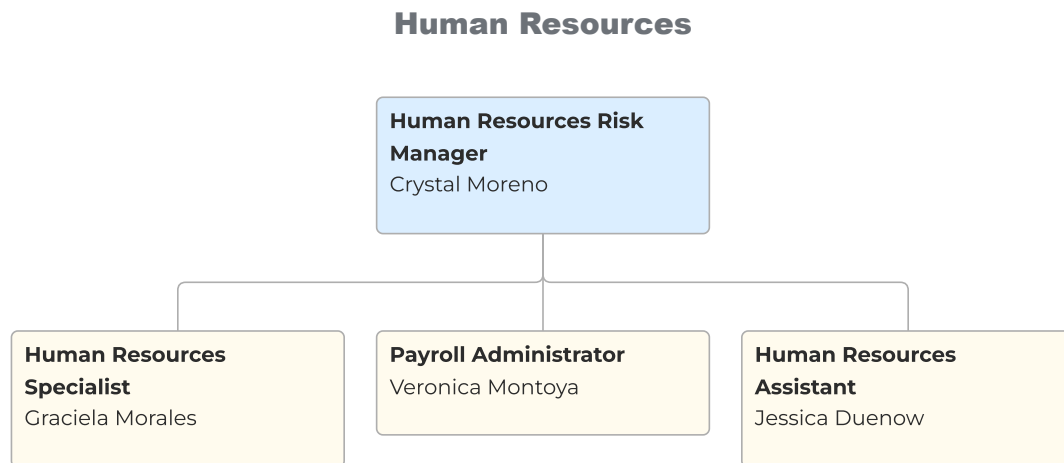
● Payroll Expenses	\$750,804	63.26%
● Administrative Expenses	\$344,639	29.04%
● Operating	\$91,350	7.70%

For the fiscal year, the Human Resources expenditures are divided into three main categories. Payroll Expenses account for \$750,804, representing 63.26% of the total expenditures. Administrative Expenses follow with \$344,639, making up 29.04%. Operating costs are \$91,350, which is 7.7% of the total expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$495,842	\$513,174	3.50%
CalPERS State Retirement	\$77,502	\$80,018	3.25%
Social Security Expense	\$29,198	\$30,273	3.68%
Medicare Expense	\$6,829	\$7,080	3.68%
Cafeteria Plan	\$95,465	\$99,846	4.59%
Deferred Compensation	\$18,014	\$18,677	3.68%
Unemployment Insurance	\$1,736	\$1,736	-
Total Payroll Expenses	\$724,586	\$750,804	3.62%
Administrative Expenses			
Tuition Reimbursement	\$20,000	\$20,000	-
Employee Incentive	\$15,000	\$20,000	33.33%
Wellness	\$10,600	\$16,000	50.94%
Employee Assistance Program	\$2,500	\$2,500	-
Workers' Compensation Insurance	\$239,126	\$268,039	12.09%
Dues & Memberships	\$2,500	\$2,500	-
Recruitment/Advertising	\$2,500	\$3,500	40.00%
Office Supplies	\$2,500	\$3,100	24.00%
HR Risk Management	\$8,000	\$8,000	-
Meetings Expense	\$600	\$1,000	66.67%
Total Administrative Expenses	\$303,326	\$344,639	13.62%
Operating			
Uniform Expense	\$350	\$350	-
Safety Expense	\$15,000	\$15,000	-
Physican Fees	\$6,000	\$9,000	50.00%
Staff Training	\$17,100	\$27,000	57.89%
Staff Training	\$40,000	\$40,000	-
Total Operating	\$78,450	\$91,350	16.44%
Total Expenditures	\$1,106,362	\$1,186,793	7.27%

Organizational Chart



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Human Resources Manager	1	1	1	1	1	-
Human Resources Specialist	1	1	1	1	1	-
Payroll Administrator	0	0	1	1	1	-
Human Resources Assistant	-	1	1	1	1	-
Administrative Clerk	1	0	0	0	0	-
	3	3	4	4	4	-

Summary of Goals

Strategic Plan Goals FY 2025-2026

- o

Prior Year Accomplishments and Challenges

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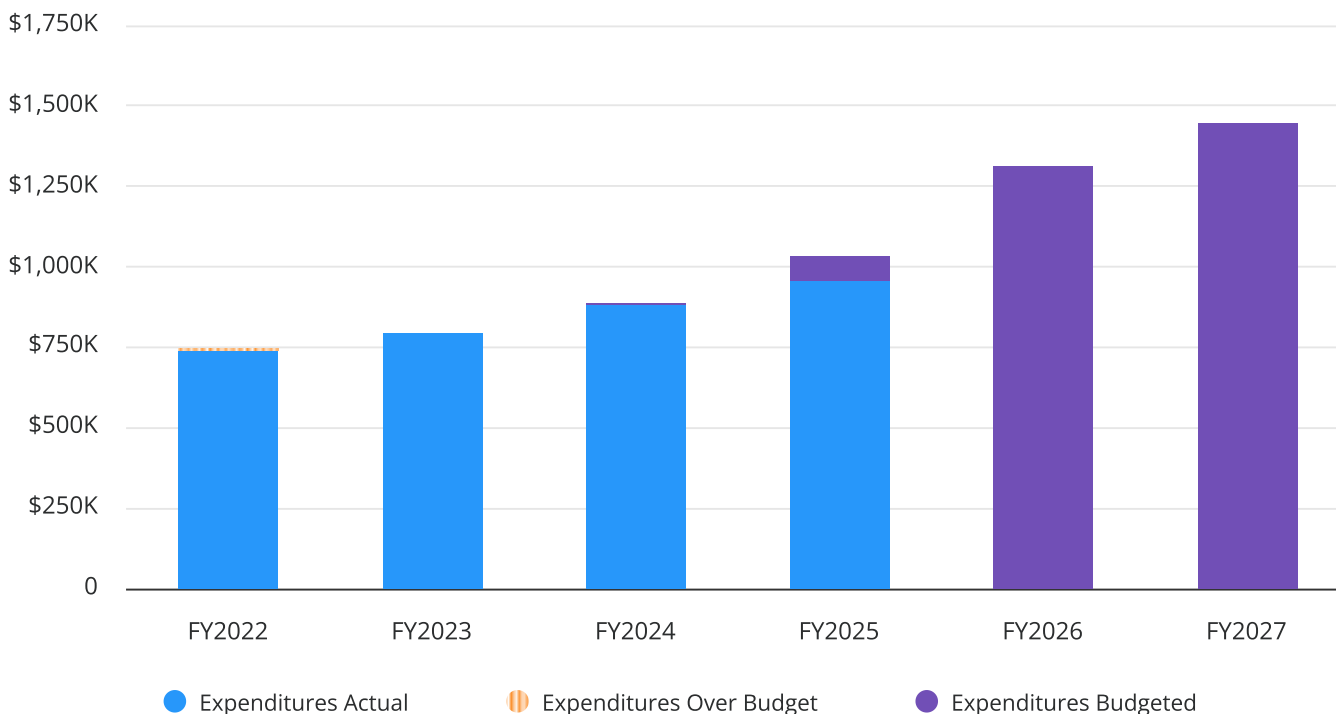
Information Systems

The Information Technology (IT) Department provides a comprehensive portfolio of services encompassing end-user technical support, enterprise server administration, telecommunications coordination, network infrastructure operations, enterprise systems development, and Geographic Information System (GIS) services. The primary responsibility of the IT Department is to plan, implement, and maintain secure, scalable, and cost-effective technology solutions that support internal operations and public-facing services. Through these efforts, IT facilitates efficient access to critical information resources for residents, the business community, and District personnel, thereby directly supporting the operational objectives and public health mission of the Coachella Valley Mosquito and Vector Control District.

The Geographic Information System (GIS) function operates as a specialized division within the IT Department and serves as a District-wide program responsible for the management, development, and governance of spatial data assets and geo-spatial applications. GIS supports data-driven decision-making by integrating location-based intelligence into core operational workflows. A primary component of this function includes administration of the District’s Mobile Inspection Application, a wireless, field-deployed platform that enables real-time mapping, inspection tracking, and data collection activities. This system is utilized extensively by Operations and Surveillance personnel to document vector control activities, monitor environmental conditions, and support timely response actions.

Expenditure Summary

Historical Expenditures Across Department

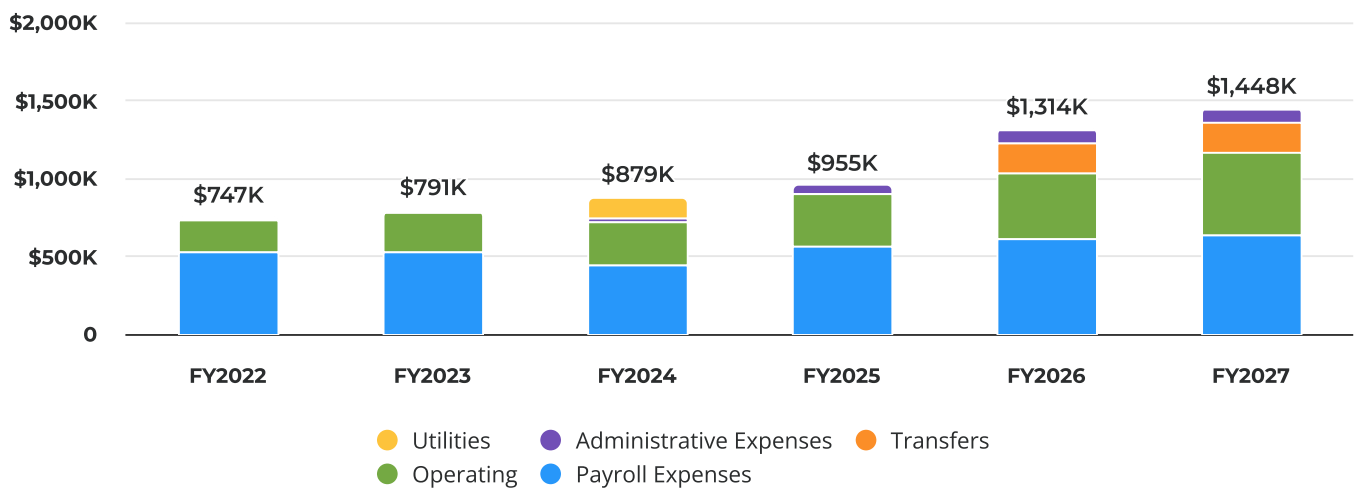


For the Information Technology Department expenditure summary, the budgeted expenditures for FY2026 are \$1.3 million, representing a 27.62% increase from the prior period. This marks a significant rise in budget allocation compared to the previous year. This increase represents a notable adjustment in funding levels and is primarily associated with system improvements, replacement of aging equipment, and implementation of new technology to support District operations.

In FY2027, the budgeted expenditures further increase to \$1.4 million, which is a 10.22% increase from FY2026. While the growth rate slows compared to the previous year, the budget continues to expand, reflecting ongoing investment in Information Technology Systems maintenance, required renewals, and annual subscription services that support existing software, hardware, and communication systems. This transition reflects a more stable and predictable expenditure pattern as the District sustains and supports previously implemented technology systems across departments.

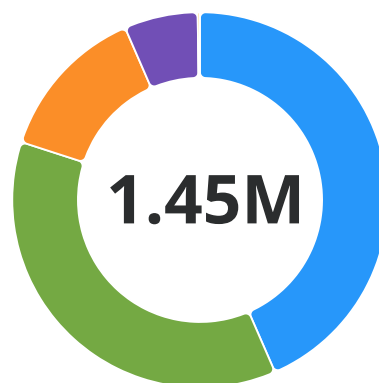
Expenditures by Object Summary

Historical Expenditures by Object Summary



In FY2027, the total expenditures for the Information Technology Department increased by 10.22% to \$1.4 million compared to FY2026. Payroll Expenses remained the largest category, accounting for 43.47% of the total at \$629,515, which is a 3.89% increase of \$23,551 from the previous year. Operating expenses saw a significant rise, growing by 24.51% to \$528,872 and representing 36.52% of the total budget. Transfers held steady at \$195,298, making up 13.48% of the total with no change from FY2026. Administrative Expenses increased by 7.72% to \$91,849, comprising 6.34% of the total. Utilities remained the smallest category at \$2,760, accounting for 0.19% of the budget with no change from the prior year. Overall, the most notable increases were in Operating and Payroll Expenses, while Transfers and Utilities remained unchanged.

FY27 Expenditures by Object Summary



Payroll Expenses	\$629,515	43.47%
Operating	\$528,872	36.52%
Transfers	\$195,298	13.48%
Administrative Expenses	\$91,849	6.34%
Utilities	\$2,760	0.19%

For the fiscal year, Information Systems expenditures are distributed across five categories. Payroll Expenses account for \$629,515, representing 43.47% of the total. Operating costs follow with \$528,872, or 36.52%. Transfers amount to \$195,298, making up 13.48%. Administrative Expenses total \$91,849, which is 6.34%. Lastly, Utilities expenses are \$2,760, comprising 0.19% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$427,135	\$443,886	3.92%
Payroll - Overtime Expense	\$1,200	\$1,200	-
CalPERS State Retirement	\$52,392	\$54,270	3.58%
Social Security Expense	\$25,069	\$26,107	4.14%
Medicare Expense	\$5,863	\$6,106	4.14%
Cafeteria Plan	\$77,538	\$80,539	3.87%
Deferred Compensation	\$15,466	\$16,107	4.14%
Unemployment Insurance	\$1,302	\$1,301	-0.08%
Total Payroll Expenses	\$605,964	\$629,515	3.89%
Administrative Expenses			
Dues & Memberships	\$6,435	\$6,120	-4.90%
Dues & Memberships	\$180	\$180	-
Reproduction & Printing	\$950	\$950	-
Office Supplies	\$500	\$500	-
Computer & Network Systems	\$13,399	\$13,399	-
Professional Fees	\$62,000	\$67,000	8.06%
Conference Expense	\$1,600	\$1,600	-
Conference Expense	-	\$1,900	-
Meetings Expense	\$200	\$200	-
Total Administrative Expenses	\$85,264	\$91,849	7.72%
Utilities			
Telecommunications	\$2,760	\$2,760	-
Total Utilities	\$2,760	\$2,760	-
Operating			
Uniform Expense	\$900	\$900	-
IT Communications	\$94,500	\$92,379	-2.24%
Software Licensing	\$43,355	\$43,235	-0.28%
Equipment Parts & Supplies	\$7,900	\$48,080	508.61%
Aerial Pool Surveillance	\$25,000	\$25,000	-
Staff Training	\$14,500	\$15,150	4.48%
Contract Services	\$78,732	\$108,398	37.68%
Cloud Computing Services	\$13,000	\$13,000	-
Cloud Computing Services	\$146,859	\$182,730	24.43%
Total Operating	\$424,746	\$528,872	24.51%
Transfers			
Transfer to Reserves	\$195,298	\$195,298	-
Total Transfers	\$195,298	\$195,298	-
Total Expenditures	\$1,314,032	\$1,448,294	10.22%

Operating expenses saw a significant rise, growing by 24.51% to \$528,872 and representing 36.52% of the total budget. A primary driver of this increase was spending on Equipment Parts and Supplies, specifically related to the replacement of aging

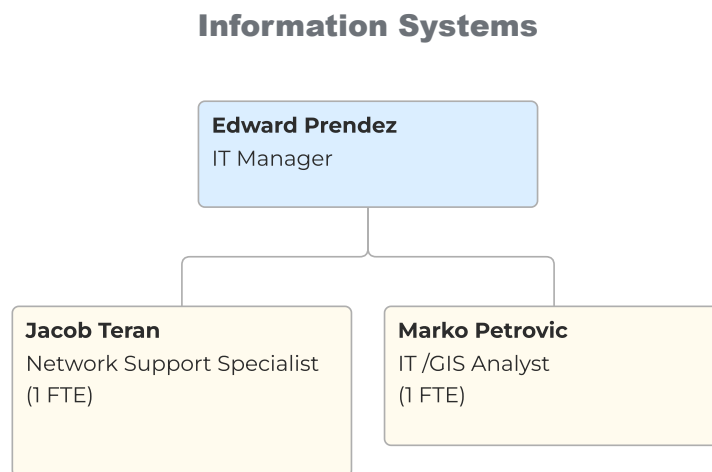
laptop computers. These replacements were required to maintain staff productivity, address performance limitations, and ensure compatibility with current software and security standards.

Additional cost increases were recorded under Contract Services, associated with the renewal of backup services for both online (cloud-based) and onsite data storage. These services were renewed under a three-year agreement to secure critical data, support system recovery, and maintain compliance with data protection requirements.

Cloud Services expenditures also contributed to the overall increase. These costs include software platforms used for budgeting, strategic planning, and capital project management. The adoption and continued use of these systems support improved financial planning, reporting accuracy, and long-term resource management.

Overall, the increase in operating expenditures reflects a combination of scheduled equipment replacement, new software and the continuation of essential service agreements necessary to support daily operations and protect District Information Systems.

Organizational Chart



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
IT Manager	1	1	1	1	1	-
IT/GIS Analyst	1	1	1	1	1	-
IT/GIS Assistant	1	1	0	0	0	-
Network Support Specialist	0	0	1	1	1	-
	3	3	3	3	3	-

Summary of Goals

Strategic Plan Goals FY 2026-27

FACILITIES, EQUIPMENT AND TECHNOLOGY — Reliable, cost-effective facilities, equipment and technology that meet evolving needs

- Strengthen the resiliency of IT Programs and Services towards uninterrupted operations (see Cybersecurity Roadmap)
- Implement departmental applications identified in the Technology Current State Assessment to enhance communication and improve productivity
- Implementing enhanced offsite replication with testing to ensure data integrity and fast disaster recovery

Program Goals FY 2026-27

- Strengthen field operational efficiency through the deployment and maintenance of mobile and mapping systems that support real-time data collection, treatment tracking, and service response activities.
- Implement responsible technology life-cycle management and fiscal oversight practices to ensure all hardware, software, and related systems are maintained, replaced, and procured in a cost-effective and policy-compliant manner.
- Enhance organizational resilience through structured cybersecurity practices, employee training, and continuity planning to reduce operational risk and protect sensitive information.

Prior Year Accomplishments and Challenges FY 2025-26

- Completed the replacement of outdated network infrastructure, including switches and wireless access points, to improve overall network reliability, increase available bandwidth, strengthen security controls, and ensure the environment is positioned to support future operational growth and technology requirements.
- Standardized organizational email communications by establishing consistent formatting, signatures, branding elements, and required disclaimers. This improvement strengthens external and internal communication consistency, reinforces organizational identity, and supports a more professional and trusted public presence.
- Deployed a secure password management solution to improve authentication practices across the organization. This implementation supports the use of strong, unique passwords, enables controlled and secure credential sharing when operationally necessary, and reduces the likelihood of credential-related security incidents.

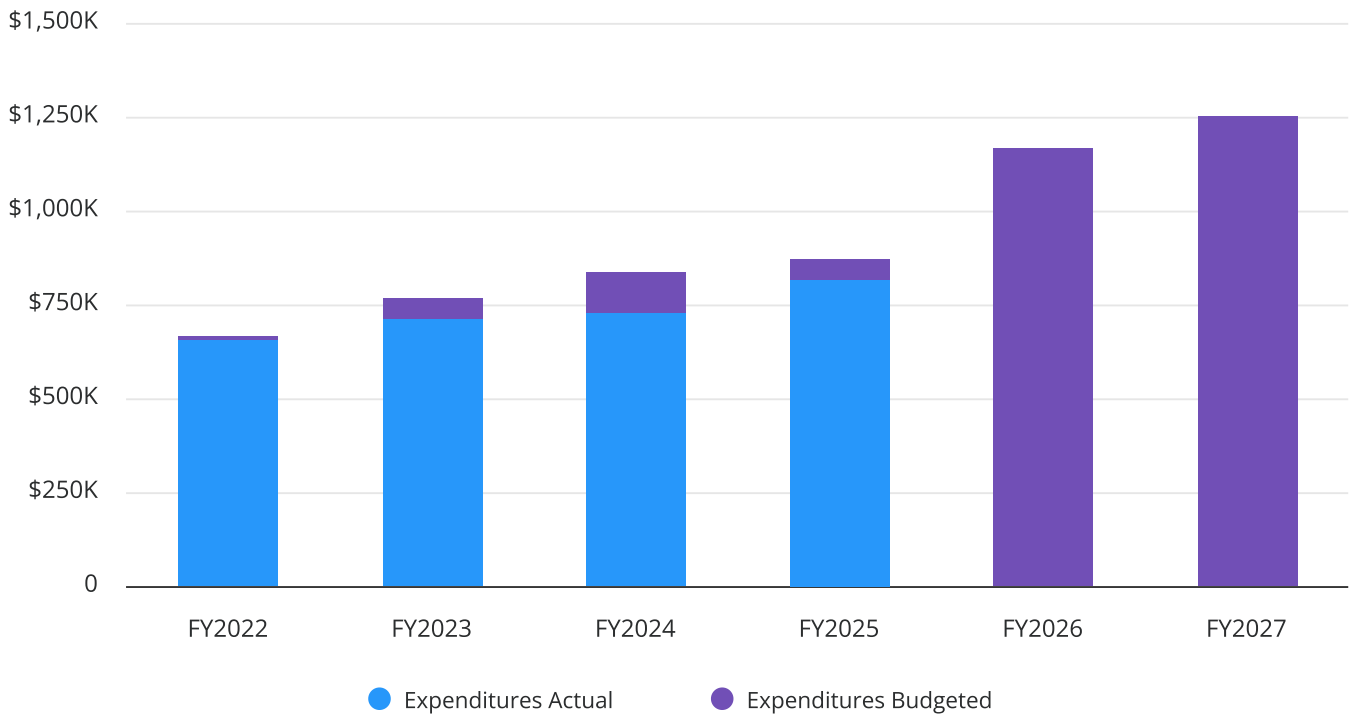
Public Outreach

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.

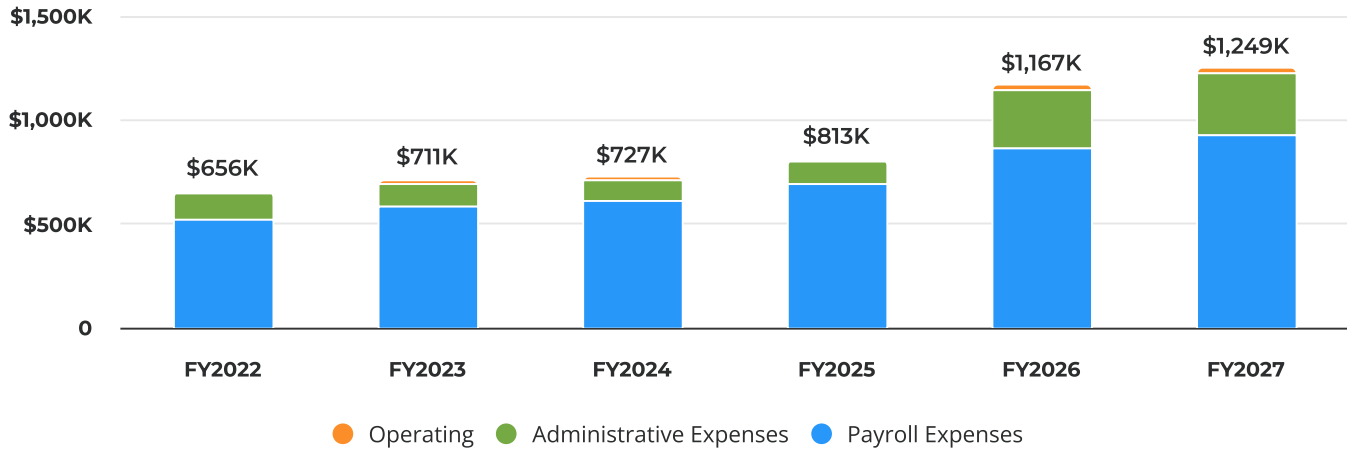
Expenditure Summary

Historical Expenditures Across Department

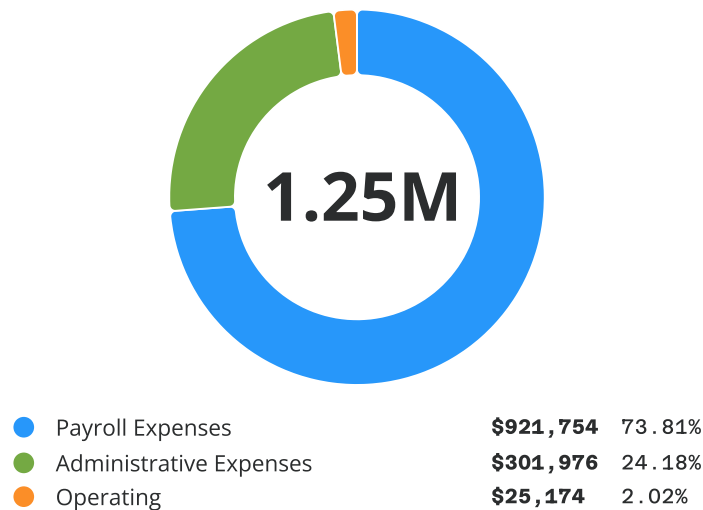


Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



For the Public Outreach fiscal year expenditures by object summary, Payroll Expenses account for \$921,754, representing 73.81% of the total. Administrative Expenses total \$301,976, making up 24.18%. Operating costs are \$25,174, which is 2.02% of the expenditures.

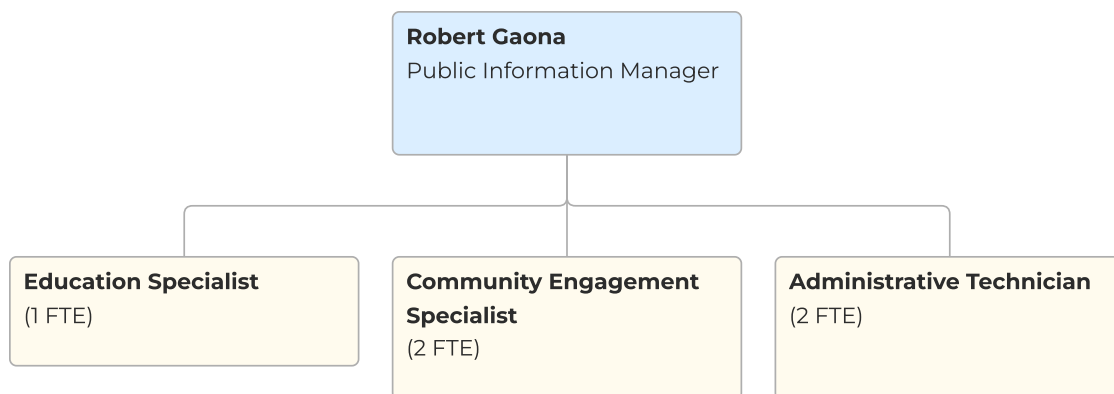
Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$581,173	\$614,337	5.71%
Temporary Services	\$8,000	\$16,000	100.00%
Payroll - Overtime Expense	\$20,880	\$41,040	96.55%
CalPERS State Retirement	\$52,185	\$55,056	5.50%
Social Security Expense	\$34,898	\$36,954	5.89%
Medicare Expense	\$8,162	\$8,643	5.89%
Cafeteria Plan	\$136,223	\$124,322	-8.74%
Deferred Compensation	\$21,530	\$22,798	5.89%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Unemployment Insurance	\$2,604	\$2,604	-
Total Payroll Expenses	\$865,655	\$921,754	6.48%
Administrative Expenses			
Dues & Memberships	\$2,428	\$4,816	98.35%
Reproduction & Printing	\$49,150	\$56,100	14.14%
Office Supplies	\$1,720	\$8,200	376.74%
Postage	\$2,500	\$7,500	200.00%
Professional Fees	\$6,100	\$7,800	27.87%
Conference Expense	-	\$3,200	-
Conference Expense	-	\$4,800	-
Meetings Expense	\$4,400	\$4,760	8.18%
Promotion & Education	\$56,300	\$58,800	4.44%
Public Outreach Advertising	\$151,000	\$146,000	-3.31%
Total Administrative Expenses	\$273,598	\$301,976	10.37%
Operating			
Uniform Expense	\$2,450	\$2,450	-
Staff Training	-	\$224	-
Staff Training	\$19,400	\$18,300	-5.67%
Contract Services	\$2,400	\$2,400	-
Motor Fuel & Oils	\$1,800	\$1,800	-
Capital Outlay	\$2,000	-	-100.00%
Total Operating	\$28,050	\$25,174	-10.25%
Total Expenditures	\$1,167,303	\$1,248,904	6.99%

Organizational Chart

Public Outreach



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Public Information Manager	0	1	1	1	1	-
Public Information Officer	1	0	0	0	0	-
Community Liaison	2	2	2	3	3	-
Administrative Clerk	2	2	2	0	0	-
Administrative Technician	0	0	0	2	2	-
	5	5	5	6	6	-

Summary of Goals

Strategic Plan Goals

Mission Statement

The Public Outreach Department advances the District's mission by delivering strategic, data-driven communication and engagement programs that promote measurable behavior change, strengthen public understanding and support, and foster trusted partnerships. Through culturally responsive, multilingual outreach and inclusive education, the department ensures all communities have equitable access to information and opportunities to participate in vector control efforts. By prioritizing transparency, innovation, and community collaboration, the department enhances the effectiveness of District operations and sustains informed, healthy, and resilient communities.

Service Goal 1: Strengthen Behavior-Focused Vector Control Communication

3.1: Develop and implement new communication and engagement methods to promote behavior change and meet identified goals for managing vectors.

Implement innovative communication strategies that move beyond awareness to achieve measurable behavior change supporting vector management.

Performance Measures:

- Increase the percentage of service request properties meeting defined source reduction compliance criteria in targeted areas by at least 15%, as measured by standardized pre- and post-service request assessments.
- Reduce repeat mosquito service requests in targeted neighborhoods by 10% annually.
- Increase resident engagement by 10% annually across outreach campaigns.
- Conduct a minimum of 100 community outreach events annually, with participation tracking.

Service Goal 2: Strengthen Public Understanding and Support for Vector Control Programs

3.2: Influence public awareness, understanding and support of the District programs and vector control methods to make possible implementation of those programs when needed.

Provide timely and accurate communication that enhances operational effectiveness and public cooperation.

Performance Measures:

- Achieve a public awareness rate of at least 75%, as measured by standardized survey responses from residents engaged during outreach events, with awareness defined as the ability to correctly identify at least one District service and one vector control method.
- Maintain $\geq 90\%$ approval rating for mosquito control activities in community surveys.
- Deliver 100% of required public notifications within regulatory timelines.
- Increase engagement with District content by 15% annually across platforms measured through website engagement and social media platform insights.

Service Goal 3: Enhance Regional and Institutional Partnerships

3.3: Connect with key community, business, and legislative leaders to maintain, and improve understanding and support of the District and its programs.

Strengthen partnerships with key stakeholders to improve understanding, trust, and coordinated support for vector control initiatives.

Performance Measures:

- Conduct a minimum of 20 stakeholder engagements annually, with documented outcomes.
- Increase partner amplification of District messaging by 10% annually.
- Execute at least 3 multi-agency campaigns annually.

Service Goal 4: Expand and Modernize School-Based Education Programs

Objective 3.4 – Expand school-based programming and education

Deliver scalable, standards-aligned education that fosters long-term awareness and responsibility among youth and young adults.

Performance Measures:

- Increase student participation by 15% annually in District education programs.
- Implement curriculum-aligned programming in at least 75% of public school districts and at least 50% of identified private and charter schools within the service area.
- Achieve $\geq 75\%$ knowledge gain based on pre- and post-program assessments.
- Conduct a minimum of 100 school-based outreach activities annually.
- Launch at least one new youth-focused engagement initiative per year.

Service Goal 5: Leverage the District’s Centennial to Elevate Public Awareness and Engagement

3.5: Celebrate the District’s centenary (2028) as an opportunity to strengthen public awareness.

Utilize the 2028 centennial as a strategic platform to increase visibility, reinforce public trust, and highlight the District’s role in public health.

Performance Measures:

- Develop and implement a centennial communication plan by FY 2027 with defined milestones.
- Achieve a 20% increase in overall public engagement metrics during the centennial year.
- Secure a minimum of 25 earned media placements highlighting District impact.
- Conduct at least 10 centennial-related community events, with participation tracking.

Service Goal 6: Increase Transparency and Accountability in Strategic Plan Implementation

3.6: Expand the transparency of and tracking measures for implementation of the Strategic Business Plan.

Enhance public access to information and strengthen performance tracking to demonstrate measurable progress and accountability.

Performance Measures:

- Maintain a public-facing performance dashboard, updated at least quarterly.
- Respond to 100% of public inquiries on District platforms within 3 business days.
- Maintain outreach cost efficiency at $\leq \$2.50$ per resident reached.
- Increase digital communication utilization by 10% annually.

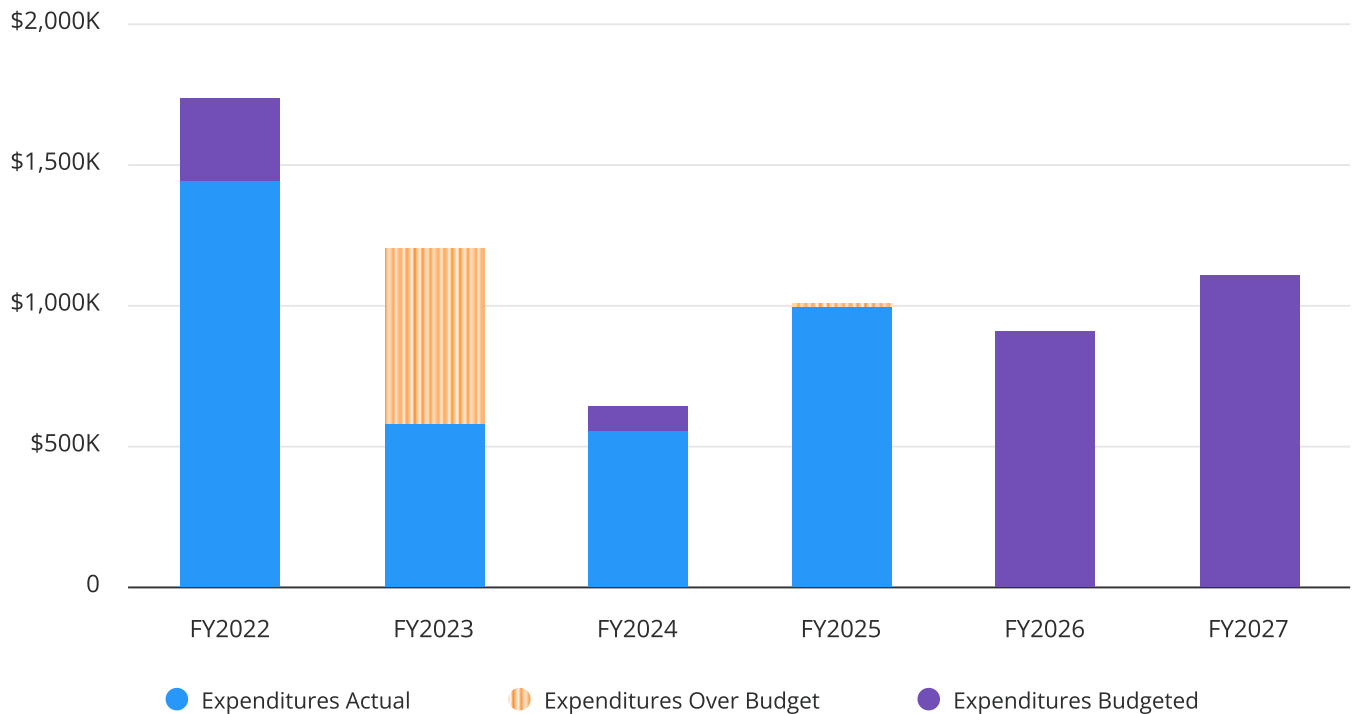


District Wide

District Wide budget provides overview of expenses that are not specific to any department or program but are applicable to the entire organization. This includes prefunding of future Pension and retiree healthcare liabilities through 115 trusts. These funds once committed can only be used to pay costs associated with these long-term obligations.

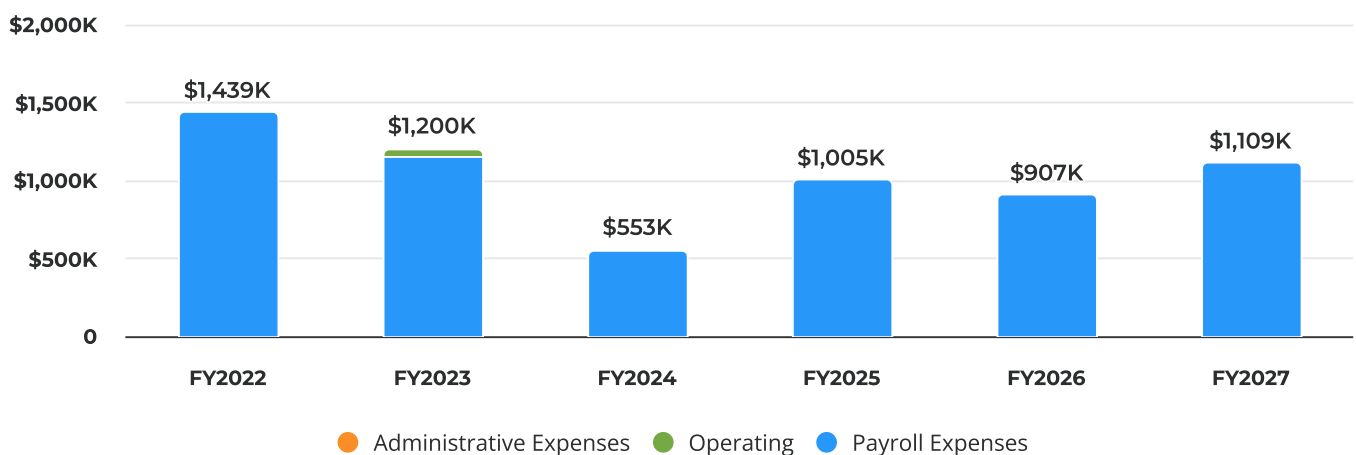
Expenditure Summary

Historical Expenditures Across Department



Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



● Payroll Expenses **\$1,109,263** 100.00%

For the District Wide Fiscal Year Expenditures by Object Summary, Payroll Expenses account for \$1.1 million, representing 100% of the total expenditures.

Expenditures by Object Summary

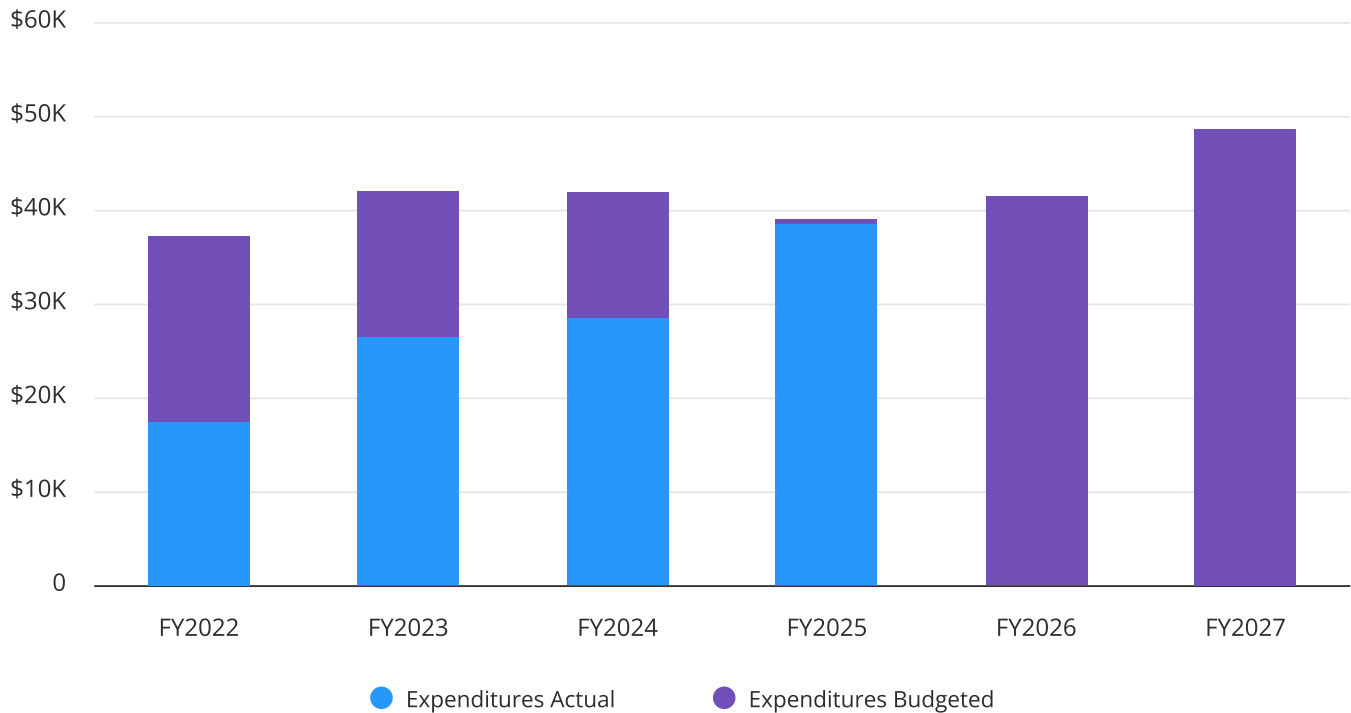
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
CalPERS State Retirement	\$200,000	\$859,263	329.63%
CalPERS State Retirement	\$467,172	-	-100.00%
Retiree Healthcare	\$240,000	\$250,000	4.17%
Total Payroll Expenses	\$907,172	\$1,109,263	22.28%
Total Expenditures	\$907,172	\$1,109,263	22.28%

Trustee Support

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 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.

Expenditure Summary

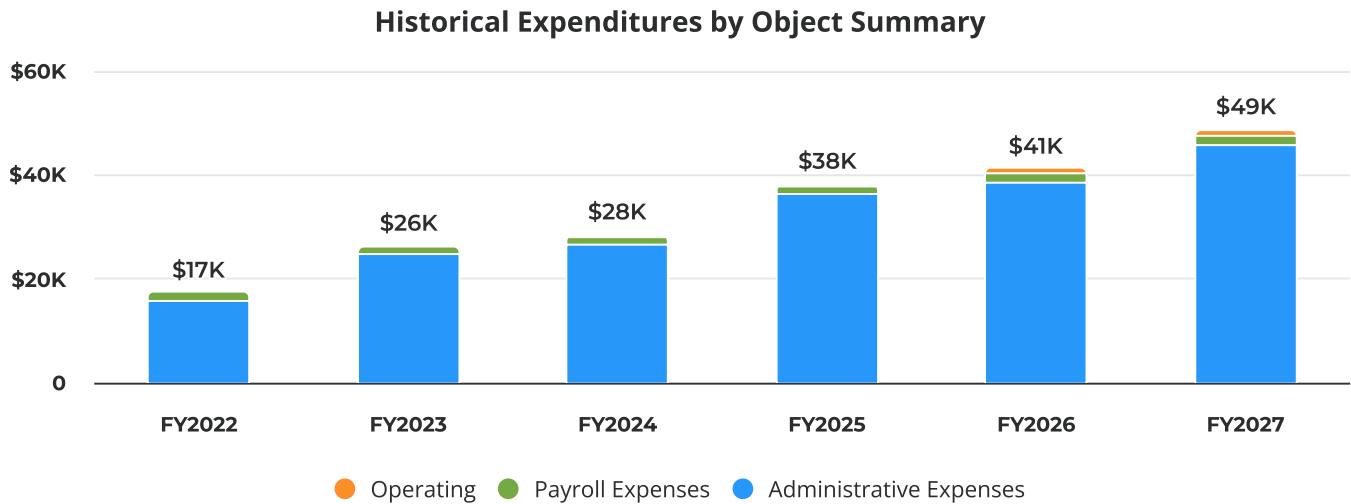
Historical Expenditures Across Department



In FY2026, the Trustee's budgeted expenditures increased by 5.89% to \$41,328 compared to the prior period. This marks a moderate rise in planned spending for that year.

For FY2027, the budgeted expenditures further increased by 17.66% to \$48,628 from FY2026. This represents a significant growth in the Trustee's budgeted expenditures, continuing the upward trend observed in the previous year.

Expenditures by Object Summary

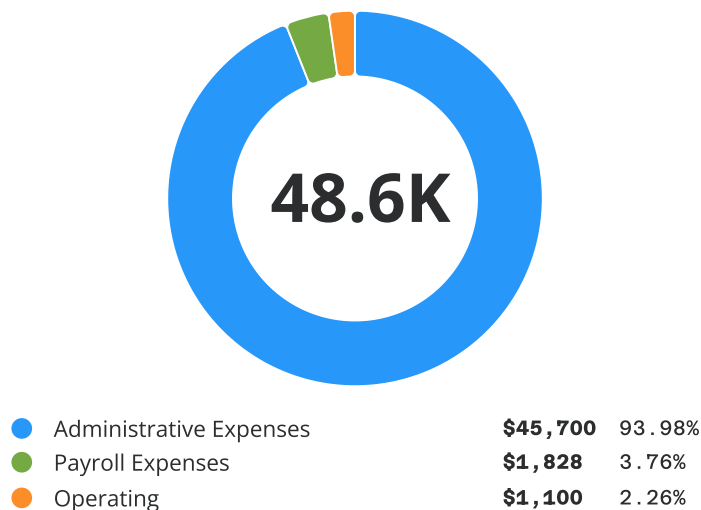


In FY2027, the total expenditures for the Trustee increased by 17.66% to \$48,628 compared to FY2026. Administrative Expenses remained the largest category, rising by \$7,200 or 18.7% to \$45,700, which now represents 93.98% of the total budget, slightly higher than the previous year's 93.16%. This is due to the planned travel to Washington DC to meet with federal legislators and seek support for District Community Funding Projects proposed in FY2027.

Payroll Expenses stayed constant at \$1,828, accounting for 3.76% of the total, showing no change from FY2026. Operating expenses increased by \$100 or 10%, reaching \$1,100 and making up 2.26% of the total expenditures.

The most significant increase was in Administrative Expenses, followed by a moderate rise in Operating costs, while Payroll Expenses remained unchanged. These changes contributed to the overall growth in the total budget for FY2027.

FY27 Expenditures by Object Summary



For the Trustee's Fiscal Year Expenditures by Object Summary, Administrative Expenses account for \$45,700, representing 93.98% of the total expenditures. Payroll Expenses total \$1,828, making up 3.76%, while Operating expenses are \$1,100, comprising 2.26% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Social Security Expense	\$818	\$818	-
Medicare Expense	\$191	\$191	-
Unemployment Insurance	\$818	\$818	-
Total Payroll Expenses	\$1,828	\$1,828	-
Administrative Expenses			
Conference Expense	\$17,700	\$24,900	40.68%
In-Lieu	\$13,200	\$13,200	-
Trustee Support	\$7,600	\$7,600	-
Total Administrative Expenses	\$38,500	\$45,700	18.70%
Operating			
Uniform Expense	\$1,000	\$1,100	10.00%
Total Operating	\$1,000	\$1,100	10.00%
Total Expenditures	\$41,328	\$48,628	17.66%

Summary of Goals

Trustee Goals FY 2025-2026

- Oversee the implementation and completion of 25-26 strategic goals and strategies.

Prior Year Accomplishments and Challenges

- Successfully conducted the District's business through Board, Executive, and Finance Committee meetings.
- Participated and provided thoughtful feedback and direction through the 2026-29 Strategic Planning workshop.
- Adopted a balanced budget for FY 25-26, with no change in the Benefit Assessment.
- Worked with Staff and Consultants to approve the Centrica energy project.
- Gave direction and support to District Negotiations Team which resulted in new 3 year MOUs with employee unions.

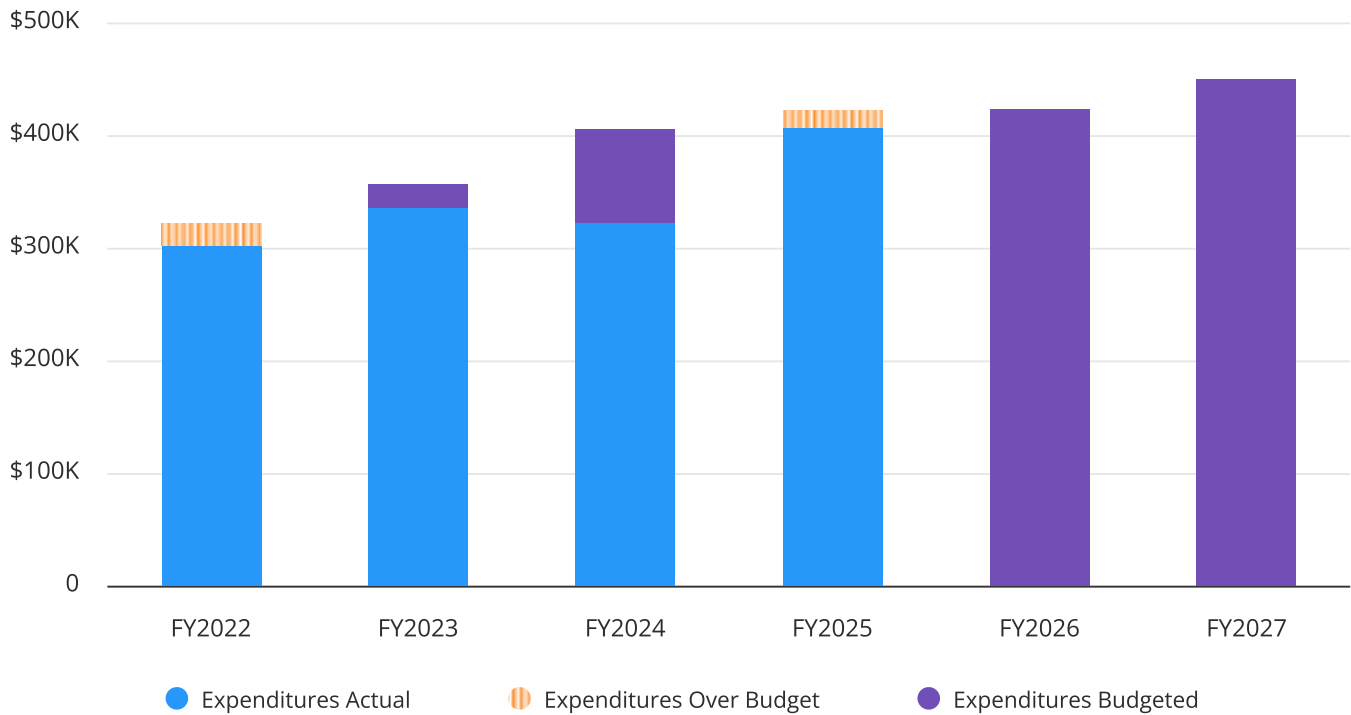
Fleet Services

Fleet Services is responsible for the maintenance, repair, and planned replacement of all District-owned vehicles and equipment, including standard fleet vehicles, trailers, all-terrain vehicles (ATVs), ARGOs, golf carts, workhorse units, and other specialized equipment used to support field and operational activities.

Fleet Services supports routine maintenance activities such as oil changes, tire replacement, brake service, and scheduled inspections, as well as unscheduled repairs required due to wear, damage, or mechanical failure. The budget also includes costs associated with replacement parts, contracted repair services when in-house work is not feasible, and necessary tools and supplies required to perform maintenance tasks.

Expenditure Summary

Historical Expenditures Across Department

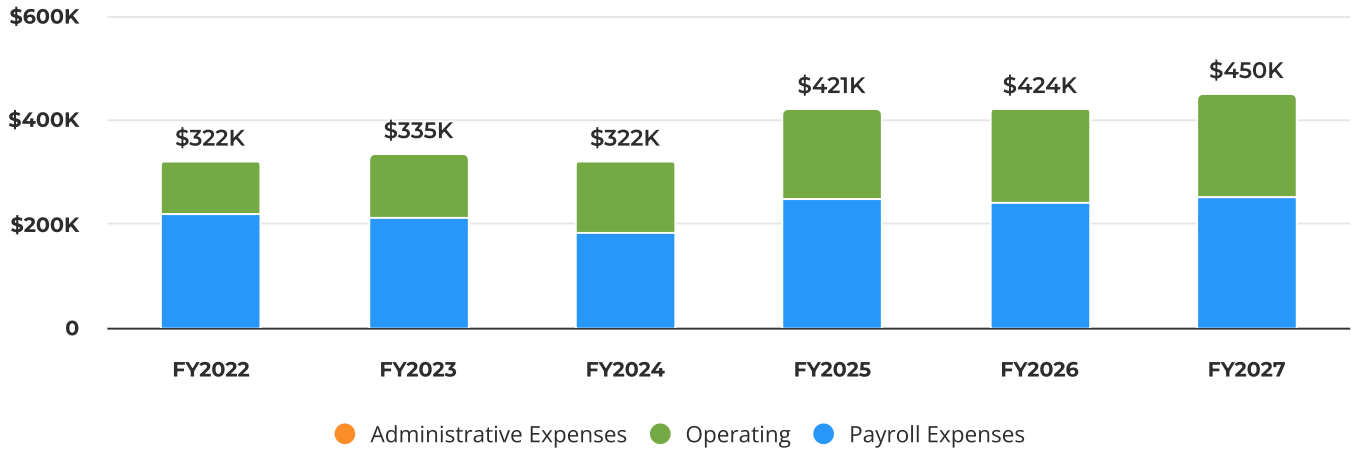


For FY2026, the Fleet Services budgeted expenditures are \$424,087, representing a 4.41% increase from the previous period. This indicates a moderate rise in planned spending for this year.

In FY2027, the budgeted expenditures for Fleet Services increase further to \$450,299, which is a 6.18% increase from FY2026. This continues the upward trend in budgeted expenditures, showing a larger percentage increase compared to the prior year.

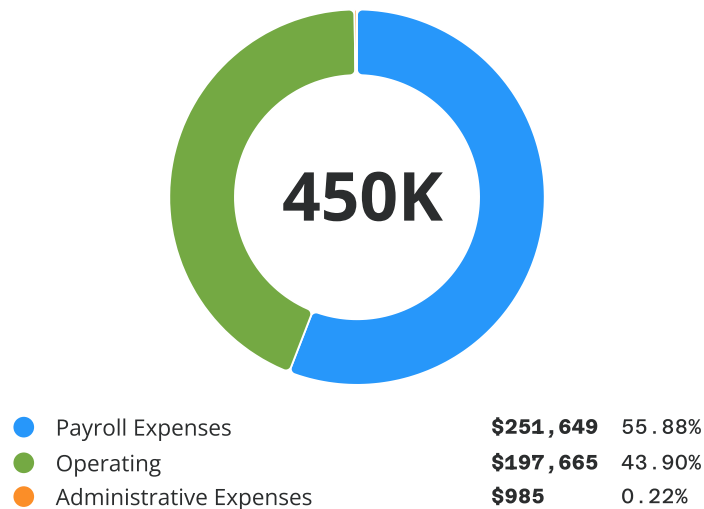
Expenditures by Object Summary

Historical Expenditures by Object Summary



The total budget for Fleet Maintenance in FY2027 is \$450,299, representing a 6.18% increase from the FY2026 total of \$424,087. Payroll Expenses remain the largest category, accounting for 55.88% of the total budget in FY2027, with an increase of \$11,930 or 4.98% from \$239,719 in FY2026. Operating expenses also increased significantly, rising by \$15,882 or 8.74% to \$197,665, making up 43.9% of the FY2027 budget. Administrative Expenses decreased by \$1,600 or 61.9%, falling to \$985 and representing 0.22% of the total budget in FY2027, down from \$2,585 in FY2026. The largest increases in FY2027 are seen in Operating and Payroll Expenses, while Administrative Expenses experienced the largest decrease.

FY27 Expenditures by Object Summary



For the fiscal year, Fleet Maintenance expenditures are divided into three categories. Payroll Expenses account for \$251,649, representing 55.88% of the total. Operating costs follow with \$197,665, making up 43.9%. Administrative Expenses are the smallest category at \$985, which is 0.22% of the total expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$195,917	\$205,794	5.04%

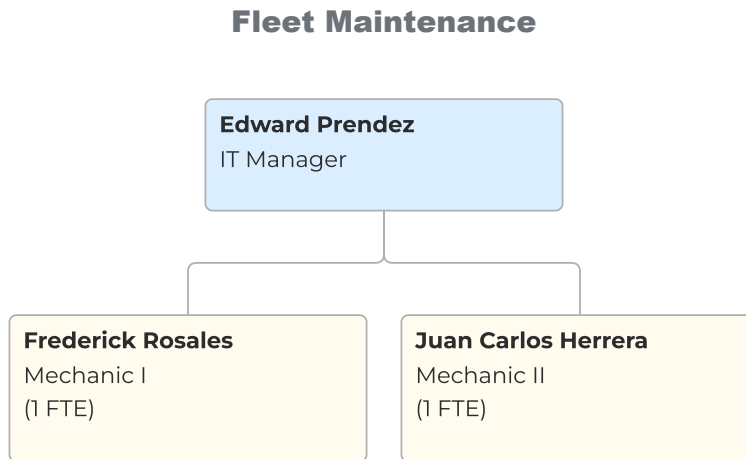
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll - Overtime Expense	\$1,500	\$1,500	-
CalPERS State Retirement	\$14,799	\$15,526	4.92%
Social Security Expense	\$11,527	\$12,139	5.31%
Medicare Expense	\$2,696	\$2,839	5.31%
Cafeteria Plan	\$12,413	\$12,982	4.59%
Unemployment Insurance	\$868	\$868	-
Total Payroll Expenses	\$239,719	\$251,649	4.98%
Administrative Expenses			
Dues & Memberships	\$300	\$300	-
Office Supplies	\$535	\$535	-
Conference Expense	\$1,600	-	-100.00%
Meetings Expense	\$150	\$150	-
Total Administrative Expenses	\$2,585	\$985	-61.90%
Operating			
Uniform Expense	\$2,304	\$2,304	-
Safety Expense	\$3,376	\$3,376	-
Permits, Licenses & Fees	\$4,690	\$8,670	84.86%
Vehicle Parts & Supplies	\$39,500	\$45,425	15.00%
Vehicle Parts & Supplies	\$18,000	\$18,000	-
Vehicle Parts & Supplies	\$15,300	\$17,595	15.00%
Offsite Vehicle Maint & Repair	\$20,378	\$22,318	9.52%
Equipment Parts & Supplies	\$7,080	\$7,182	1.44%
Small Tools Furniture & Equip	\$4,500	\$4,500	-
Staff Training	\$5,794	\$5,794	-
Contract Services	\$25,511	\$25,511	-
Motor Fuel & Oils	\$1,500	\$1,500	-
Capital Outlay	\$33,850	\$35,490	4.84%
Total Operating	\$181,783	\$197,665	8.74%
Total Expenditures	\$424,087	\$450,299	6.18%

In FY2027, the budgeted expenditures for Fleet Services increase further to \$450,299, which is a 6.18% increase from FY2026. This increase is primarily attributed to higher costs associated with vehicle parts and supplies, as well as additional permit, license, and fee requirements.

Expenditures for vehicle parts and supplies have increased due to rising replacement part costs and the impact of tariffs on materials and components. These cost pressures are affecting routine maintenance activities and the availability of standard repair items required to maintain fleet reliability and safety.

Permit, license, and fee expenditures have also increased as a result of newly established city permit requirements. These fees are necessary to ensure compliance with local regulations governing fleet operations and facility use. The proposed budget supports the continued operation and maintenance of the District's fleet while addressing required cost increases and maintaining compliance with applicable regulations.

Organizational Chart



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Shop Mechanic II	1	1	1	1	1	-
Shop Mechanic I	1	1	1	1	1	-
	2	2	2	2	2	-

Summary of Goals

Strategic Plan Goals FY 2026-27

- Maintain Continuous Operational Availability of Fleet and Field Equipment
- Ensure Safe, Compliant, and Standards-Based Operations
- Improve Accuracy and Reliability of Operational Data Systems
- Support Long-Term Cost Control and Sustainable Asset Management

FACILITIES, EQUIPMENT AND TECHNOLOGY — Reliable, cost-effective facilities, equipment and technology that meet evolving needs

- Ensure that all equipment is operated, maintained, and managed in accordance with applicable laws, rules, and government agencies.
- Lower fuel consumption, maintenance expenses, and overhead through preventive maintenance programs and telematics.
- Transition to eco-friendly vehicles and adopt green practices to reduce the fleet's carbon footprint and support environmental initiatives.

Program Goals FY 2026-2027

Prior Year Accomplishments and Challenges

- Completed procurement activities for additional ARGO amphibious utility vehicles to expand field operational capability in areas with limited or restricted access, resulting in improved response efficiency and increased coverage of otherwise inaccessible service locations.
- Conducted a structured evaluation of fleet telematics vendors to assess available service offerings, system capabilities, and potential enhancements to fleet management, supporting improved operational reporting, asset visibility, and data-driven decision-making for fleet operations.
- Implementation of the Fleetio Fleet Management Application has been successfully completed, resulting in the establishment of a centralized system for tracking vehicle utilization, maintenance scheduling, fuel transactions, and asset accountability.

Buildings and Grounds Maintenance

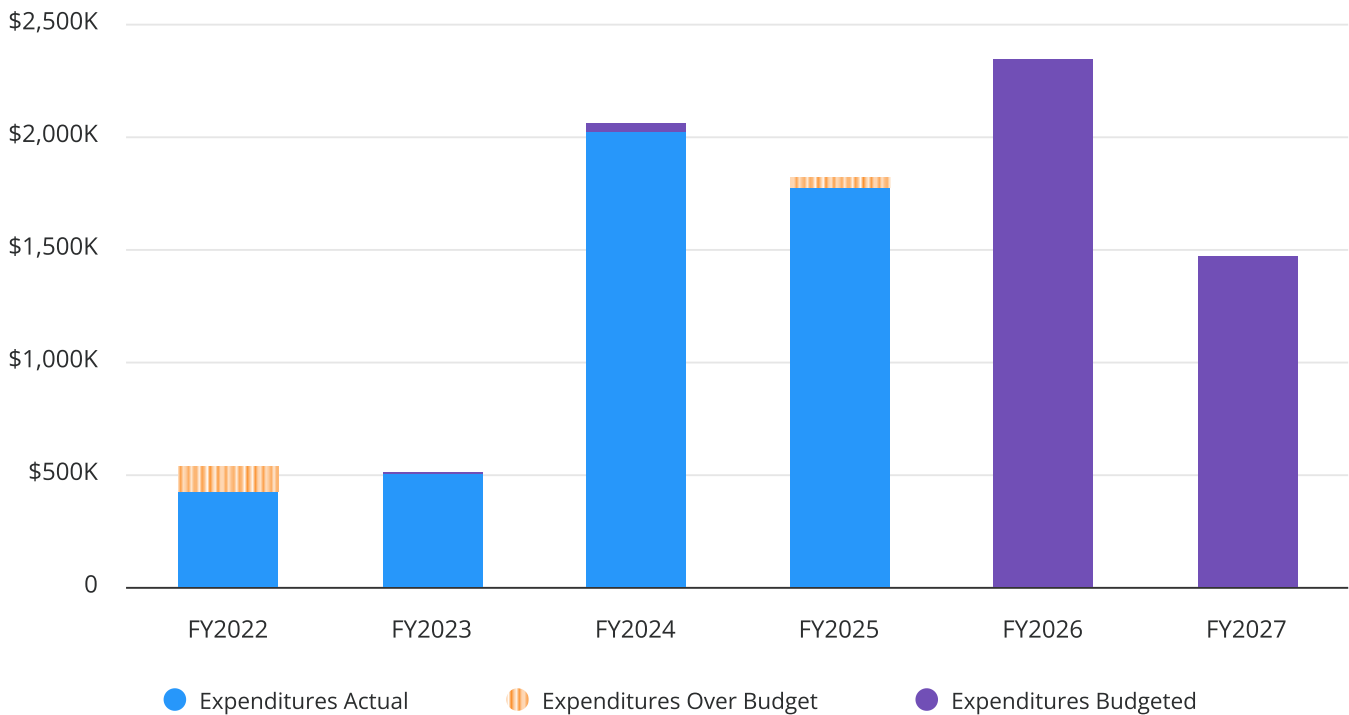
The Buildings and Grounds Maintenance is tasked with the maintenance, repair and upgrade of all District facilities, property and special equipment that maintains the District facility and grounds in excellent condition. Additionally, the department oversees the service contracts for Heating, Ventilating,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

Buildings and Grounds Maintenance Mission

The Buildings and Grounds Maintenance Department’s Mission is to maintain, repair, and upgrade if needed all District facilities, and property, ensuring their safe and reliable operation so that the District can protect public health with our communities through proven scientific, educational, and sustainable vector control programs.

Expenditure Summary

Historical Expenditures Across Department

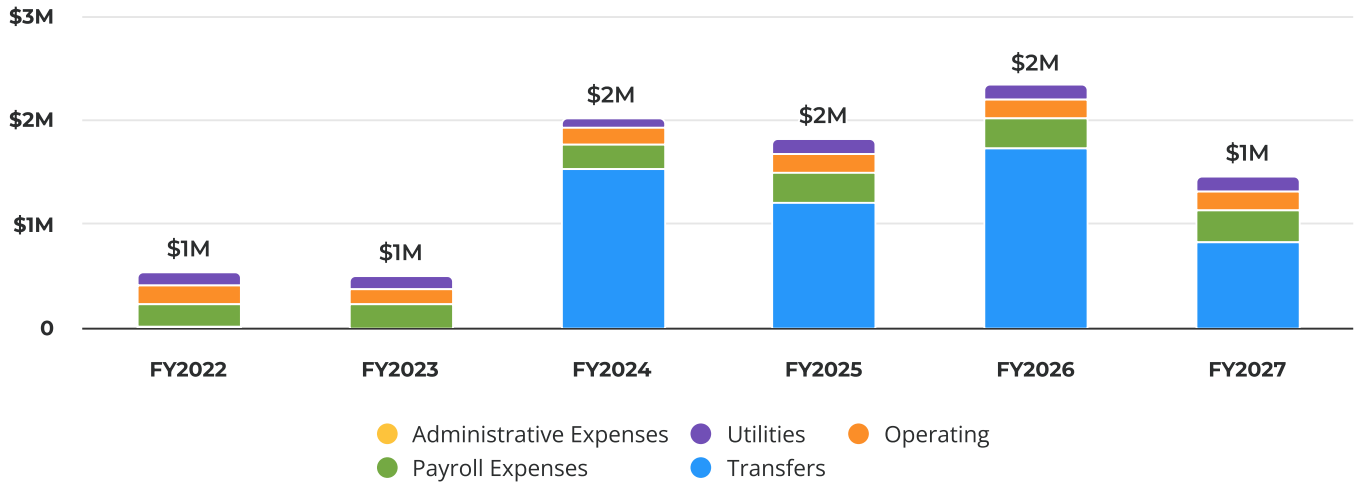


In FY2026, the Buildings and Grounds Maintenance expenditures are budgeted at \$2.3 million, representing a significant increase of 31.84% from the prior period. This marks a notable rise in budget allocation compared to the previous year.

For FY2027, the budgeted expenditures decrease to \$1.5 million, which is a reduction of 37.41% from the FY2026 budget. This decline indicates a substantial scaling back of expenditures following the prior year's increase.

Expenditures by Object Summary

Historical Expenditures by Object Summary

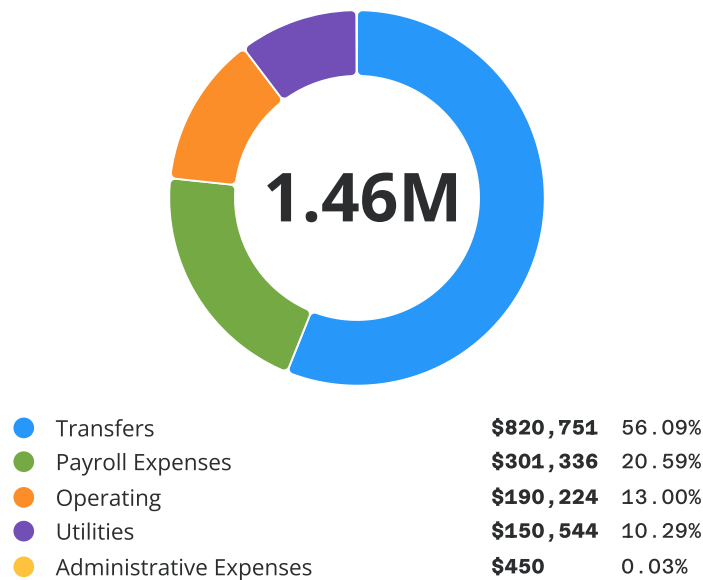


In FY2027, the total budget for Buildings and Grounds Maintenance decreased by 37.41% to \$1.5 million compared to FY2026's \$2.3 million. Transfers, the largest category, dropped significantly by 52.36% from \$1.7 million to \$820,751, reducing its share of the total from 73.69% to 56.09%. This is because in FY26 the District transferred funds to the Facility Fund for renovation work to the headquarters.

Payroll Expenses increased by 3.07% to \$301,336, raising its portion of the budget from 12.5% to 20.59%. Operating expenses also rose by 5.55% to \$190,224, increasing their share from 7.71% to 13%. Utilities saw a 7.12% increase to \$150,544, growing from 6.01% to 10.29% of the total budget.

Administrative Expenses decreased sharply by 78.05% to \$450, reducing their budget share from 0.09% to 0.03%. Overall, the budget reflects a notable reduction in Transfers alongside moderate increases in Payroll, Operating, and Utilities expenses.

FY27 Expenditures by Object Summary



For the fiscal year, the Buildings and Grounds Maintenance expenditures are distributed as follows: Transfers account for \$820,751, representing 56.09% of the total. Payroll Expenses amount to \$301,336, which is 20.59%. Operating costs are

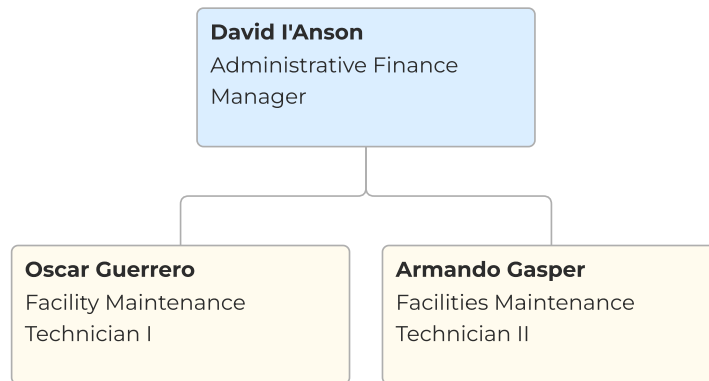
\$190,224, making up 13%. Utilities expenses total \$150,544, or 10.29%. Administrative Expenses are \$450, comprising 0.03% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$210,836	\$216,792	2.82%
Payroll - Overtime Expense	\$2,000	\$2,000	-
CalPERS State Retirement	\$18,707	\$19,226	2.77%
Social Security Expense	\$12,346	\$12,716	2.99%
Medicare Expense	\$2,887	\$2,974	2.99%
Cafeteria Plan	\$44,709	\$46,761	4.59%
Unemployment Insurance	\$868	\$868	-
Total Payroll Expenses	\$292,354	\$301,336	3.07%
Administrative Expenses			
Dues & Memberships	-	\$300	-
Dues & Memberships	\$300	-	-100.00%
Conference Expense	\$1,600	-	-100.00%
Meetings Expense	\$150	\$150	-
Total Administrative Expenses	\$2,050	\$450	-78.05%
Utilities			
Utilities	\$140,544	\$150,544	7.12%
Total Utilities	\$140,544	\$150,544	7.12%
Operating			
Uniform Expense	\$6,600	\$6,600	-
Safety Expense	\$3,500	\$3,500	-
Household Supplies	\$3,000	\$3,000	-
Repair & Maintenance	\$10,000	\$15,000	50.00%
Repair & Maintenance	\$5,000	\$5,000	-
Repair & Maintenance	\$5,000	\$10,000	100.00%
Repair & Maintenance	\$16,000	\$26,000	62.50%
Repair & Maintenance	\$10,000	-	-100.00%
Repair & Maintenance	\$1,000	-	-100.00%
Permits, Licenses & Fees	\$1,260	\$1,260	-
Small Tools Furniture & Equip	\$2,000	\$2,000	-
Staff Training	\$3,000	\$3,000	-
Equipment Rental	\$13,500	\$1,500	-88.89%
Contract Services	\$98,864	\$111,864	13.15%
Motor Fuel & Oils	\$1,500	\$1,500	-
Total Operating	\$180,224	\$190,224	5.55%
Transfers			
Transfer to other funds	\$1,722,780	\$820,751	-52.36%
Total Transfers	\$1,722,780	\$820,751	-52.36%
Total Expenditures	\$2,337,952	\$1,463,305	-37.41%

Organizational Chart

Facilities



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Facilities Maintenance Technician I	1	1	1	1	1	-
Facilities Maintenance Technician II	1	1	1	1	1	-
	2	2	2	2	2	-

Summary of Services and Performance Measures Fiscal Year 2026-2027

1. Maintain Safe, Code-Compliant, and Operational Facilities - ensure all District facilities are safe, functional, and compliant with applicable building, safety, and environmental regulations to support uninterrupted vector control operations.

Performance Measures:

- % of facilities passing annual safety inspections (Target: 100%)
- Number of OSHA or safety violations (Target: 0)
- % of corrective maintenance issues resolved within 10 business days (Target: 95%)
- Facility downtime impacting operations (Target: <1%)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
1. Maintain Safe, Code-Compliant, and Operational Facilities						
% Facilities Passing Safety Inspections	100	100	100	100	100	Maintained
Number of Safety Violations	0	0	0	0	0	Maintained

2. Implement Preventive and Predictive Maintenance Program - maximize facility lifecycle and reduce emergency repairs through proactive preventive and predictive maintenance.

Performance Measures:

- % of preventive maintenance tasks completed on schedule (Target: 95%+)
- Ratio of planned vs. reactive maintenance work orders (Target: 70% planned)
- Reduction in emergency repair costs year-over-year
- Average response time for work orders (Target: <48 hours non-emergency)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
2. Implement Preventive and Predictive Maintenance Program						
% Preventive Maintenance Completed on Schedule	-	-	-	-	95%	Improving
Implement Facility Software to track work orders	-	-	-	-	Yes	Improving

3. Support Operational Readiness for Vector Control Activities - ensure facilities, storage areas, fleet yards, and specialized infrastructure are maintained to support mosquito surveillance, laboratory functions, and field operations.

Performance Measures:

- % of operational readiness for fleet yard and storage facilities (Target: 100%)
- Time to resolve facility issues affecting surveillance/lab operations <48 hours non-emergency
- Annual inspection compliance for chemical storage areas (Target: 100%)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
3. Support Operational Readiness for Vector Control Activities						
Avg. Work Order Completion Time (Days)	-	-	-	-	95%	Improving
Facility Downtime Impacting Operations	-	-	-	-	95%	Improving

4. Promote Environmental Stewardship and Energy Efficiency - manage facilities using environmentally responsible practices that align with the District’s sustainability principles.

Performance Measures:

- Annual reduction in energy use intensity (kWh per sq. ft.)
- Water usage reduction percentage
- % of facilities upgraded to LED lighting or energy-efficient systems
- Participation in local or state energy efficiency programs

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
4. Promote Environmental Stewardship and Energy Efficiency						
Cost per Sq. Ft. (Facilities O&M)	9.32	10.44	10.95	10.84	11.46	Stable
Energy Use Intensity (kWh per Sq. Ft.) Laboratory	37.54	38.75	35.48	37.55	37.33	Stable
Energy Use Intensity (kWh per Sq. Ft.) Facility wide minus Laboratory	9.23	10.02	11.48	12.52	*10.81	Deteriorating
**Solar Generation % usage					50%	Improving

*FY26-27 capital project installing new Building Management System & LED lighting

**FY26-27 capital project installing solar panels

5. Strengthen Long-Term Capital Planning - develop and maintain a multi-year Facilities Capital Improvement Plan (CIP) to ensure infrastructure reliability and fiscal sustainability.

Performance Measures:

- 5–10 year facility condition assessment updated annually
- % of capital projects delivered on time and within budget (Target: 90%)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY2027 Target	Trend
5. Strengthen Long-Term Capital Planning						
% Capital Projects On Time & On Budget	-	-	-	-	90%	Improving
Reserve Study Completed and Implemented	Yes	Yes	Yes	-	Yes	Improving

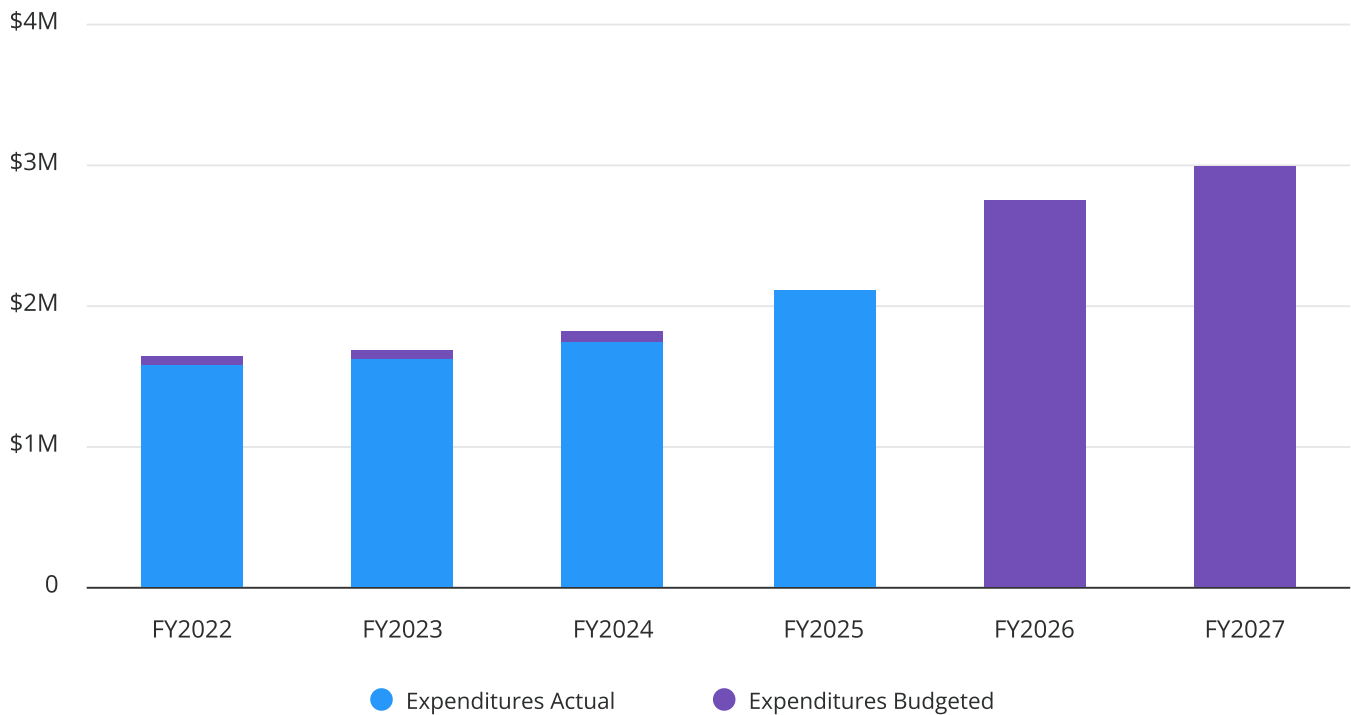


Surveillance and Quality Control Department

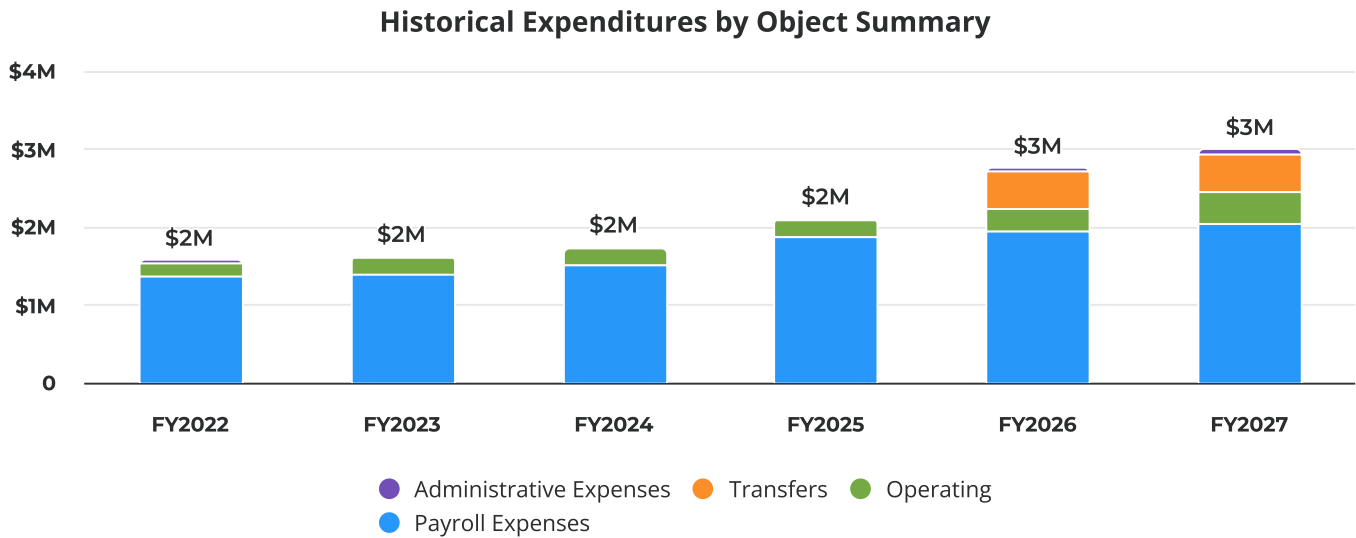
In support of the District’s mission to protect public health with our communities through proven scientific, educational, and sustainable vector control programs, the mission of the Surveillance and Quality Control Department is to investigate and evaluate our programs by providing information on vector populations, virus detections, and results on the impacts of pesticide applications to other departments and the community. The Department also completes annual compliance reports for relevant environmental laws and regulations, such as CEQA and the Clean Water Act.

Expenditure Summary

Historical Expenditures Across Department



Expenditures by Object Summary

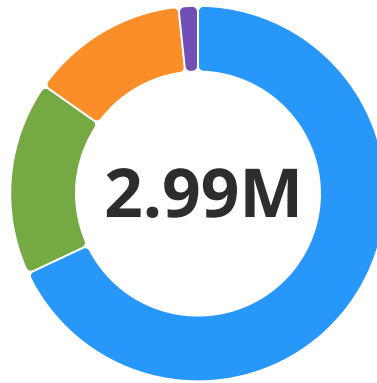


In FY2027, the total expenditures for Surveillance and Quality Control increased by 8.57% to \$3 million compared to FY2026's \$2.8 million. Payroll Expenses remained the largest category, rising by 5.06% to \$2 million, though its share of the total decreased slightly from 70.29% to 68.01%. Transfers held steady at \$500,000, representing 16.73% of the total budget with no change from the previous year.

Administrative Expenses also notably by 49.64% to \$49,840, accounting for 1.67% of the total budget, up from 1.21% in FY2026. Within Administrative Expenses, the inclusion of Professional Fees for EcoZone to evaluate a novel application method of a mosquito larvicide for \$16,500 is the largest change from FY 26.

Operating expenses saw a significant increase of 42.74%, reaching \$406,100 and growing from 10.34% to 13.59% of total expenditures. Within Operating expenses, Maintenance and Calibration increased to cover the annual calibration of the irradiator that was previously under warranty. Lab Supplies and Expense increases reflect the continued increase in costs for dry ice. The Surveillance budget was increased by 20% to reflect the increased testing of *Aedes aegypti* mosquitoes for chikungunya, dengue, and Zika viruses. While this cost was increased to reflect testing completed in calendar year 2025, the budget also includes bringing that virus testing in-house following work with EcoZone. An additional \$75,000 was added to the Operating Expenses to conduct sterile mosquito releases using MosquitoMate mosquitoes in the 2026 and 2027 mosquito seasons.

FY27 Expenditures by Object Summary



● Payroll Expenses	\$2,032,397	68.01%
● Transfers	\$500,000	16.73%
● Operating	\$406,100	13.59%
● Administrative Expenses	\$49,840	1.67%

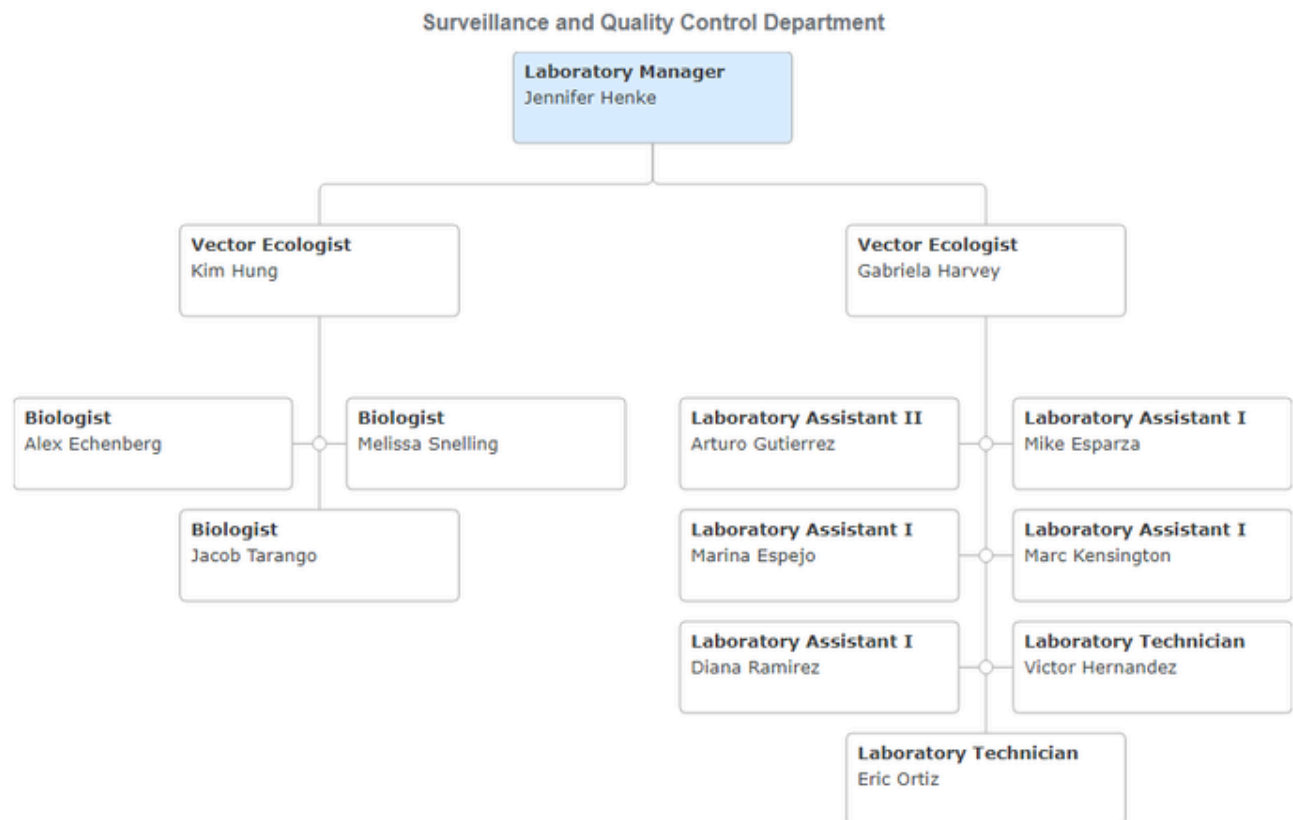
For the fiscal year, the Surveillance and Quality Control expenditures by object include Payroll Expenses at \$2 million, representing 68.01% of the total. Transfers account for \$500,000, which is 16.73%. Operating expenses are \$406,100, making up 13.59%, and Administrative Expenses total \$49,840, comprising 1.67% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$1,394,991	\$1,466,804	5.15%
Payroll Seasonal	\$16,910	\$16,910	-
Temporary Services	\$6,900	\$6,900	-
Payroll - Overtime Expense	\$12,000	\$12,000	-
CalPERS State Retirement	\$138,635	\$145,139	4.69%
Social Security Expense	\$84,636	\$89,089	5.26%
Medicare Expense	\$19,794	\$20,835	5.26%
Cafeteria Plan	\$224,589	\$237,316	5.67%
Deferred Compensation	\$30,016	\$31,328	4.37%
Unemployment Insurance	\$6,076	\$6,076	-
Total Payroll Expenses	\$1,934,547	\$2,032,397	5.06%
Administrative Expenses			
Dues & Memberships	\$4,706	\$4,290	-8.84%
Reproduction & Printing	\$2,500	\$2,500	-
Office Supplies	\$9,200	\$9,200	-
Postage	\$4,400	\$4,400	-
Professional Fees	-	\$16,500	-
Conference Expense	\$11,850	\$12,300	3.80%
Meetings Expense	\$650	\$650	-
Total Administrative Expenses	\$33,306	\$49,840	49.64%
Operating			
Uniform Expense	\$12,840	\$13,140	2.34%
Safety Expense	\$7,000	\$9,000	28.57%
Maintenance & Calibration	\$7,900	\$13,300	68.35%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Permits, Licenses & Fees	\$3,842	\$2,300	-40.14%
Equipment Parts & Supplies	\$5,980	\$6,800	13.71%
Lab Supplies & Expense	\$66,625	\$80,425	20.71%
Surveillance	\$122,810	\$147,035	19.73%
Staff Training	\$27,000	\$28,600	5.93%
Motor Fuel & Oils	\$25,000	\$25,000	-
Biological Control	-	\$75,000	-
Capital Outlay	\$5,500	\$5,500	-
Total Operating	\$284,497	\$406,100	42.74%
Transfers			
Transfer to Reserves	\$500,000	\$500,000	-
Total Transfers	\$500,000	\$500,000	-
Total Expenditures	\$2,752,351	\$2,988,337	8.57%

Organizational Chart



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Laboratory Manager	1	1	1	1	1	-
Vector Ecologist	2	2	2	2	2	-
Biologist	3	3	3	3	3	-
Laboratory Assistant II	1	1	1	1	1	-
Laboratory Assistant I	2	2	2	4	4	-
Laboratory Technician	2	2	2	2	2	-
Seasonal Employees (*FTE)	0.4	0.4	0.4	0.4	0.4	-
	11.4	11.4	11.4	13.4	13.4	-

Summary of Services and Performance Measures Fiscal Year 2026-2027

1. **Maintain routine reports of mosquito population and virus detections** – Trap, count, identify, and report on adult mosquito populations throughout District’s area of service; conduct virus testing on relevant mosquito species; report identification results to stakeholders; report results to other departments, to appropriate external agencies, and to the public

Performance Measures:

- Traps counted within 24 hours of collection.
- Mosquito collections entered into the database the same day as counted.
- Results of virus detections shared with department leaders same day as received. Results shared with public within 48 hours.
- Identify larval mosquito samples collected by Operations employees to validate pesticide applications within 3 business days.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Maintain routine reports of adult mosquito population and virus detections						
Percent of trap counts processed within 24 hours (target to exceed 85%).						
Percent of collections entered into the database the same day (target to exceed 95%)						
Percent of detections shared the same day as received (target 100%)						
Percent of virus detections shared publicly within 48 hours of results (target 100%)						
Percent of larval mosquito samples identified within 3 business days (target 85%)						
Percent of insect identifications reported within 24 hours (target 85%)						
Percent of investigations of vectors started within 24 hours of report (target 90%)						

2. **Provide identification of other potential vectors** – Investigate reports of other vectors within the District’s service area; provide recommendations for control methods as appropriate; report results to other departments, to appropriate external agencies, and to the public

Performance Measures:



- Investigate reports of vectors not currently part of routine control programs within 48 hours of receipt of request.
- Provide insect identifications to others as requested within 24 hours of receipt of sample.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Investigate reports of other potential vectors						
Percent of investigations of vectors started within 24 hours of report (target 90%)						
Percent of insect identifications reported within 24 hours (target 85%)						

3. **Evaluate efficacy for control measures for vectors** – examine application methods and pesticide options to control vectors; recommend products and application strategies to improve efficiency; evaluate applications and investigate instances of applications when the expected results differ from the actual results.

Performance Measures:

- Conduct resistance assays for pesticides used to control adult mosquitoes annually.
- Develop a resistance monitoring program of pesticides used to control the immature stages of mosquitoes.
- Report on efficacy of wide area larvicide applications to control mosquitoes.
- Evaluate large-scale applications of pesticides to control adult mosquitoes.
- Implement a Sterile Male Mosquito Program to control *Aedes aegypti* mosquitoes at an area-level (25-28 Strategic Goal 1.2).

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Evaluate efficacy of control measures for vectors						
Number of species is tested using lab and semi-field assays against adult mosquito pesticides (minimum is 1, target is 2)*						
Percent of wide area larvicide applications evaluated using cups for route completeness (target 90%)						
Percent of wide area larvicide applications evaluated using traps to demonstrate overall impact of applications (target 100%)						
Percent of ULV applications to control adult mosquitoes evaluated using cages						

Percent of ULV applications to control adult mosquitoes evaluated trapping collections before and after application						
Percent of sterile male mosquito releases evaluated using trap collections before and after application						

*Success is defined as at least one species being tested each year, with a preference for two.

4. **Maintain a productive workforce through routine and developmental trainings** – provide routine annual trainings required by policy, regulation, or law; support ongoing skills development for employees; attend subject matter conferences to ensure employees are knowledgeable of current science and best practices.

Performance Measures:

- Provide annual training of employees with CDPH licenses to comply with requirements for pesticide handlers
- Attend MVCAC Annual Conference
- Employees give presentations at Society for Vector Ecology; Entomological Society of America; and American Mosquito Control Association
- Employees attend courses and programs to improve skills for current positions and to be ready for promotional opportunities

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Maintain a productive workforce through routine and developmental trainings						
Percent of CDPH-licensed employees trained annually on requirements for pesticide handlers						
Number of department employees attending the MVCAC Annual Conference						
Number of employees giving a scientific presentation at a relevant meeting						
Number of employees enrolled in a course or program						

5. **Ensure compliance with appropriate environmental laws and regulations** – Review appropriate laws and regulations regarding mosquito and vector control; file for NPDES permits; finalize reports on District activities for external agencies.

Performance Measures:

- Review updates to environmental laws and regulations, such as the Clean Water Act and the California Environmental Quality Act
- Annual report on relevant activities for the CA NPDES Vector Control Permit
- Annual report on relevant activities for the Federal NPDES Vector Control Permit

- Annual report on relevant activities for the District’s CEQA Mitigated Negative Declaration

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Ensure compliance with appropriate environmental laws and regulations						
Annual report for the CA NPDES Vector Control Permit	Yes	Yes	Yes	Yes	Yes	Maintained
Annual report for the Federal NPDES Permit	Yes	Yes	Yes	Yes	Yes	Maintained
Annual report for the District’s CEQA Mitigated Negative Declaration	Yes	Yes	Yes	Yes	Yes	Maintained

6. **Conduct virus testing for other agencies** – Conduct virus testing on relevant mosquito species to support other agencies.

Performance Measures:

- Mosquito samples tested within the same week as received.
- Results of virus detections shared with other agencies same day as received.
- Results of virus detections entered into the database same day as received.

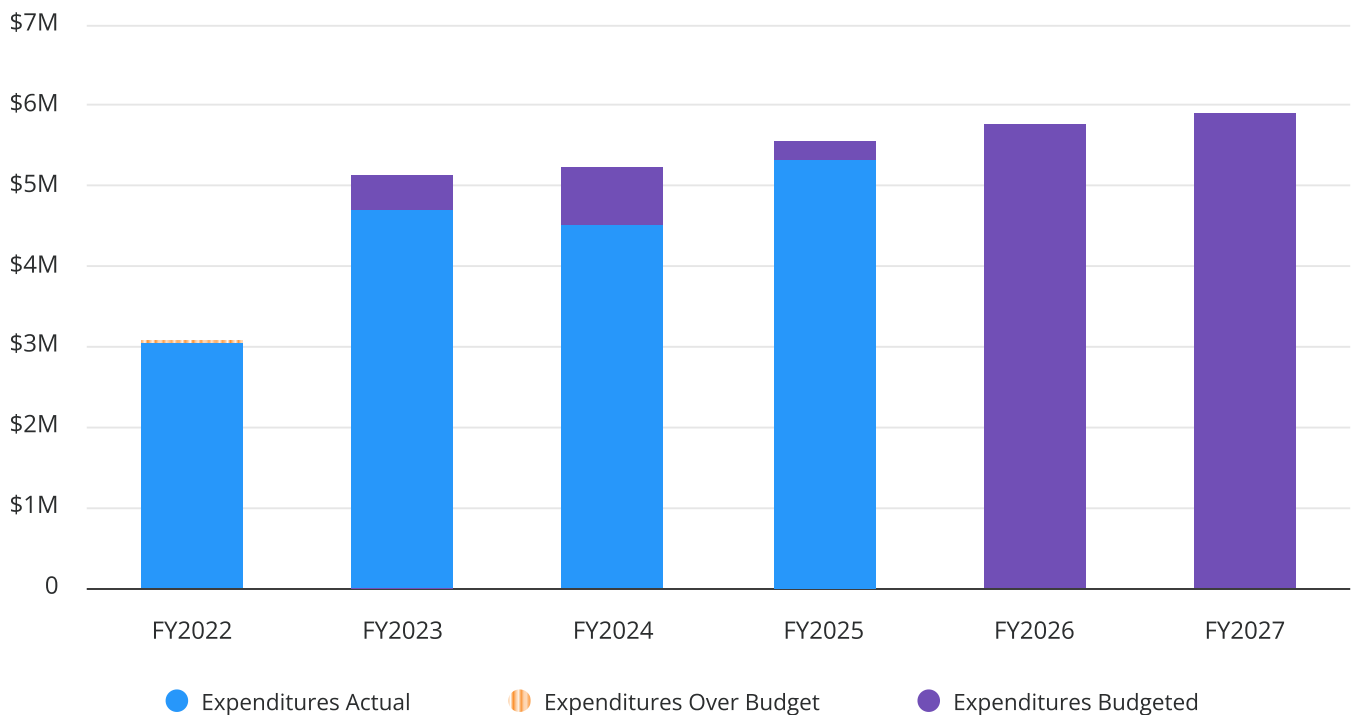
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Conduct virus testing for other agencies						
Percent of mosquito samples tested the week they are received (target 100%)						
Percent of detections shared the same day as received (target 100%)						
Percent of virus detections entered into the database on time (target 100%)						

Operations Program

The Operations Program is responsible for reducing mosquito populations and minimizing the risk of disease transmission, including West Nile virus and Saint Louis encephalitis, across the District’s 2,400-square-mile service area. This region includes diverse habitats such as the Salton Sea marshes, agricultural lands, neglected pools, and urban environments that support vector activity. State-certified Vector Control Technicians implement an integrated vector management approach that includes routine inspections, surveillance, and targeted control measures. These efforts utilize environmentally responsible chemical applications, biological controls, and habitat reduction strategies supported by data-driven mapping and monitoring tools. The program also responds to public service requests and provides control services for other vectors, including red imported fire ants (RIFA), flies, and eye gnats, while offering guidance on rodent exclusion and sanitation. The RIFA Program focuses on suppressing infestations through targeted treatments in large landscaped areas and residential locations to reduce spread and protect public health.

Expenditure Summary

Historical Expenditures Across Department

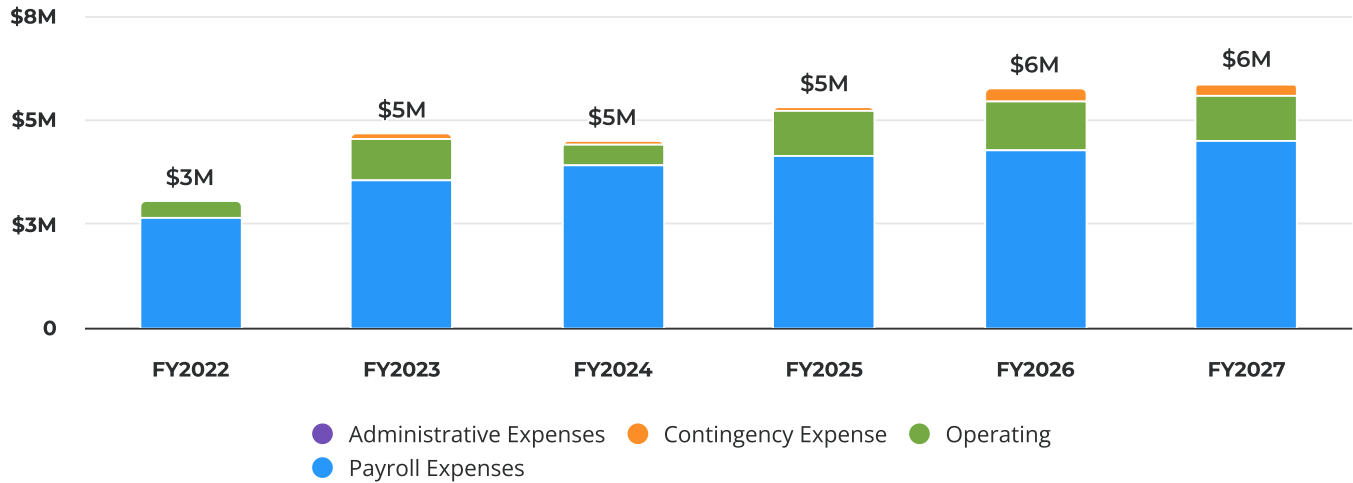


For FY2026, the Operations budgeted expenditures are \$5.8 million, representing a 3.71% increase from the prior period. This indicates a moderate growth in spending compared to the previous budget year.

In FY2027, the budgeted expenditures for Operations rise to \$5.9 million, which is a 2.42% increase from FY2026. This continues the trend of incremental growth in expenditures, though at a slightly lower rate than the increase seen in FY2026.

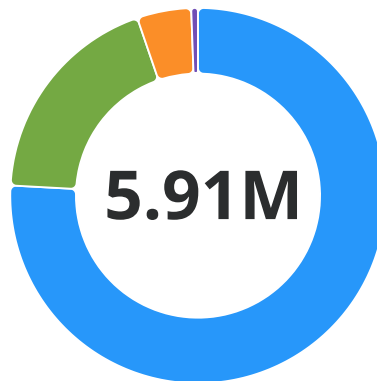
Expenditures by Object Summary

Historical Expenditures by Object Summary



In FY2027, the total expenditures for Operations increased by 2.42% to \$5.9 million compared to FY2026's \$5.8 million. Payroll Expenses remained the largest category. This includes the cost of living increase and step increase of technicians, rising by 4.9% to \$4.5 million, which now represents 75.86% of the total budget, up from 74.07% in the previous year. Operating expenses decreased by 6.34% to \$1.1 million, Control products decreased by 9%, reducing their share of the total from 20.67% to 18.9%. Contingency Expense held steady at \$275,000, maintaining a similar proportion of 4.66% of the total budget. Administrative Expenses increased by 20.2% to \$34,235, slightly increasing their share from 0.49% to 0.58%. Overall, the budget shows a notable increase in Payroll and Administrative Expenses, while operating expenses declined in FY2027.

FY27 Expenditures by Object Summary



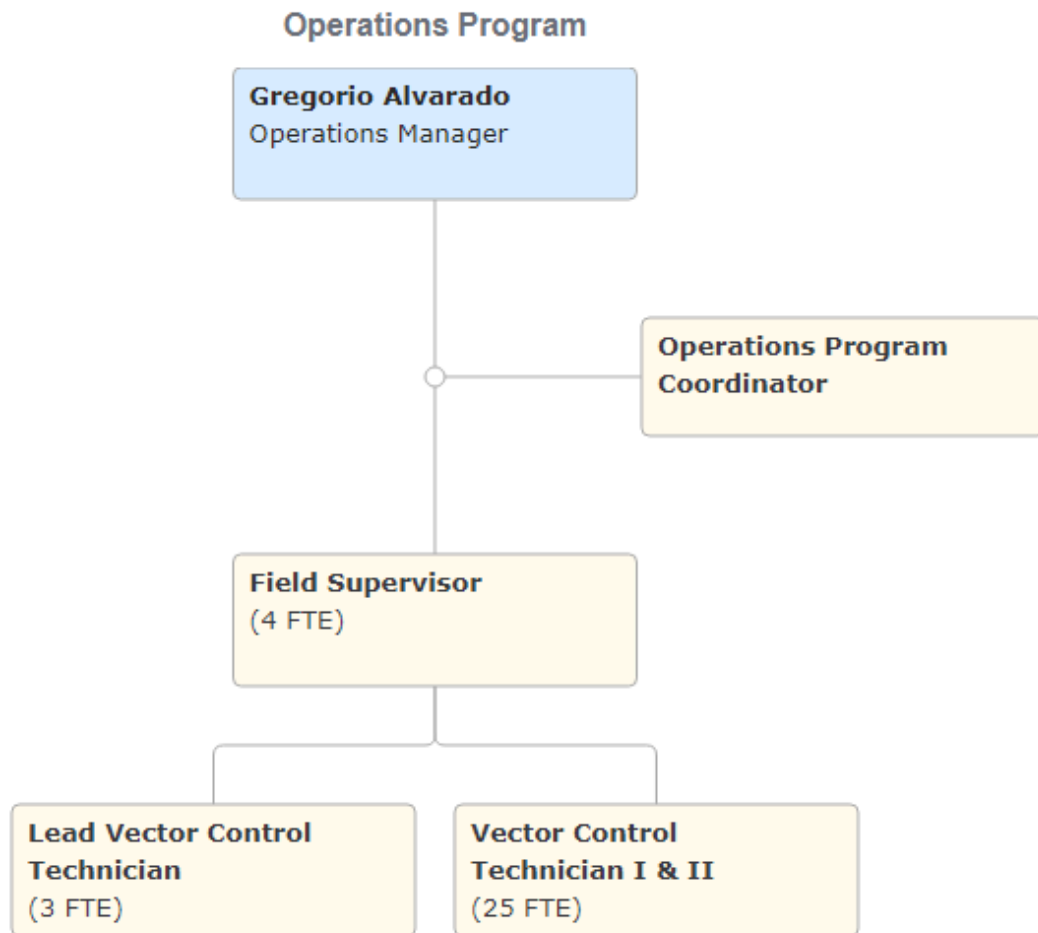
Payroll Expenses	\$4,481,653	75.86%
Operating	\$1,116,638	18.90%
Contingency Expense	\$275,000	4.66%
Administrative Expenses	\$34,235	0.58%

For the fiscal year, the Operations expenditures are primarily composed of Payroll Expenses, totaling \$4.5 million and representing 75.86% of the total. Operating costs follow with \$1.1 million, accounting for 18.9%. Contingency Expense amounts to \$275,000, which is 4.66%, and Administrative Expenses are \$34,235, making up 0.58% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$2,941,668	\$3,082,876	4.80%
Payroll Seasonal	\$80,276	\$80,276	-
CalPERS State Retirement	\$270,632	\$280,618	3.69%
Social Security Expense	\$180,423	\$189,333	4.94%
Medicare Expense	\$41,762	\$43,846	4.99%
Cafeteria Plan	\$713,225	\$763,176	7.00%
Deferred Compensation	\$28,630	\$25,904	-9.52%
Unemployment Insurance	\$15,624	\$15,624	-
Total Payroll Expenses	\$4,272,240	\$4,481,653	4.90%
Administrative Expenses			
Dues & Memberships	\$5,576	\$6,300	12.98%
Dues & Memberships	\$845	\$845	-
Office Supplies	\$5,000	\$6,000	20.00%
Postage	\$1,000	\$1,500	50.00%
Conference Expense	\$13,500	\$17,000	25.93%
Meetings Expense	\$2,560	\$2,590	1.17%
Total Administrative Expenses	\$28,481	\$34,235	20.20%
Operating			
Uniform Expense	\$35,000	\$35,000	-
Safety Expense	\$19,000	\$19,000	-
Equipment Parts & Supplies	\$10,000	\$10,000	-
Staff Training	\$4,000	\$5,000	25.00%
Staff Training	\$11,200	\$11,200	-
Contract Services	\$5,000	\$7,000	40.00%
Motor Fuel & Oils	\$130,000	\$130,000	-
Field Supplies	\$13,000	\$13,000	-
Control Products	\$10,000	\$10,000	-
Control Products	\$841,039	\$762,438	-9.35%
Aerial Applications	\$80,000	\$80,000	-
Capital Outlay	\$34,000	\$34,000	-
Total Operating	\$1,192,239	\$1,116,638	-6.34%
Contingency Expense			
Contingency Expense	\$275,000	\$275,000	-
Total Contingency Expense	\$275,000	\$275,000	-
Total Expenditures	\$5,767,960	\$5,907,526	2.42%

Organizational Chart



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
Operations Manager	1	1	1	1	1	-
Operations Program Coordinator	0	1	1	1	1	-
Field Supervisor	4	4	4	4	4	-
Administrative Clerk	1	0	0	0	0	-
Lead Vector Control Technician	3	3	3	3	3	-
Vector Control Technician I & II	25	25	25	25	25	-
Seasonal Employees (*FTE)	3.4	3.4	3.4	1.4	1.4	-
	38.4	37.4	37.4	35.4	35.4	-

Summary of Goals

Fiscal Year 2026–2027 Goals

1. Improve Urban Mosquito Control and Community Responsiveness

Service Goal:

Provide timely and effective mosquito control services in urban areas by reducing breeding sources, lowering mosquito abundance, and improving response to public service requests.

Performance Measures:

- Number of known breeding sources identified and treated
- Average mosquito trap counts (mosquitoes per trap per week)
- Number of virus-positive mosquito samples detected
- Service request response time (measured in days to completion)

2. Strengthen Red Imported Fire Ant (RIFA) Program Effectiveness

Service Goal:

Enhance Red Imported Fire Ant control through targeted treatment strategies, optimized resource allocation, and improved service delivery in high-priority areas.

Performance Measures:

- Total acres treated (annual coverage)
- Acres treated in high-priority areas (e.g., schools, parks, public spaces)
- Number of service requests completed
- Average response time to service requests

Mosquito Control Operations Field Activities

Urban Mosquito Control

Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Known Breeding Sources Managed	1,921	2,465	5,209	5,424	≤150	Improving
Average Trap Count (Mosquitoes/Trap/Week)	840	820	730	710	≤30	Improving
Virus Positive Samples	233	203	104	≤90	≤70	Improving
Service request	3,254	1,414	2,614	≤100	≤125	Increasing

Red Imported Fire Ant Program

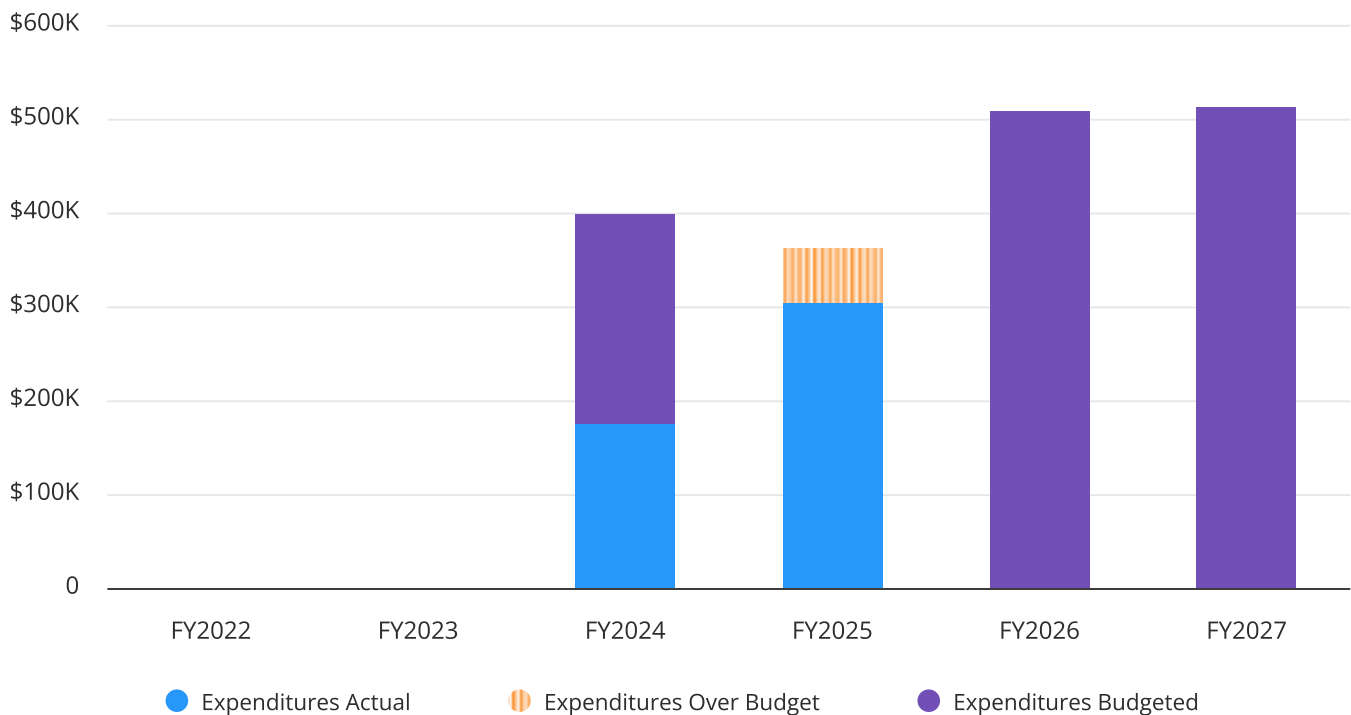
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Total Acres treated	11,058	6,945	6,606	6,500	≥25%	Decreasing
Golf course acres treated	4,271	1,748	1,248	900	700	Decreasing
Service request	1,418	1,307	1,380	1,350	≥10%	Consistent
Public areas acres	2,059	1,616	1,773	2,000	≥10%	Improving

Unmanned Aircraft System (UAS)

The Drone UAS (Unmanned Aircraft System) Program provides an advanced and efficient approach to mosquito control, particularly in the Salton Sea shoreline and other difficult to access habitats. The program enhances surveillance and treatment capabilities through the use of drones equipped with high-resolution imaging and GPS-based mapping systems. Routine aerial surveillance identifies standing water and active breeding sites, allowing for precise and timely interventions. UAS technology enables targeted larvicide applications in areas such as marshes and dense vegetation where traditional ground access is limited or impractical. This improves treatment coverage, reduces reliance on conventional equipment, and minimizes environmental impact. The program supports rapid response efforts, increases operational efficiency, and reduces staff exposure to challenging terrain. Overall, the UAS Program strengthens the District’s ability to control mosquito populations while protecting sensitive environmental areas and reducing public health risks associated with vector-borne diseases.

Expenditure Summary

Historical Expenditures Across Department

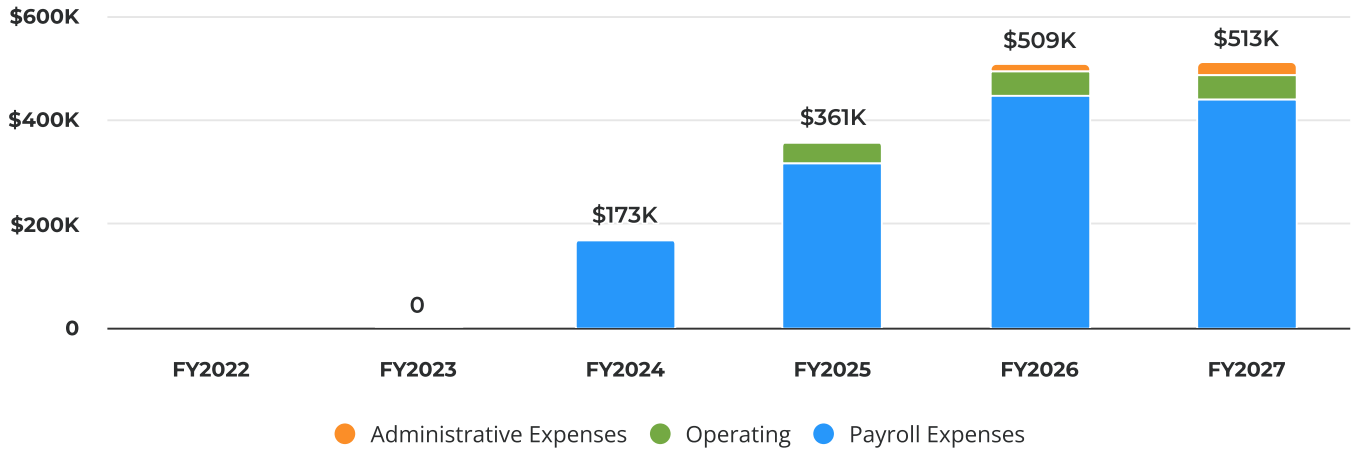


For FY2026, the Operations budgeted expenditures are \$508,944, representing a 40.84% increase from the prior period. This indicates growth in spending compared to the previous budget year.

In FY2027, the budgeted expenditures for Operations rise to \$517,628, which is a 0.72% increase from FY2026. This continues the trend of incremental growth in expenditures, though at a slightly lower rate than the increase seen in FY2026.

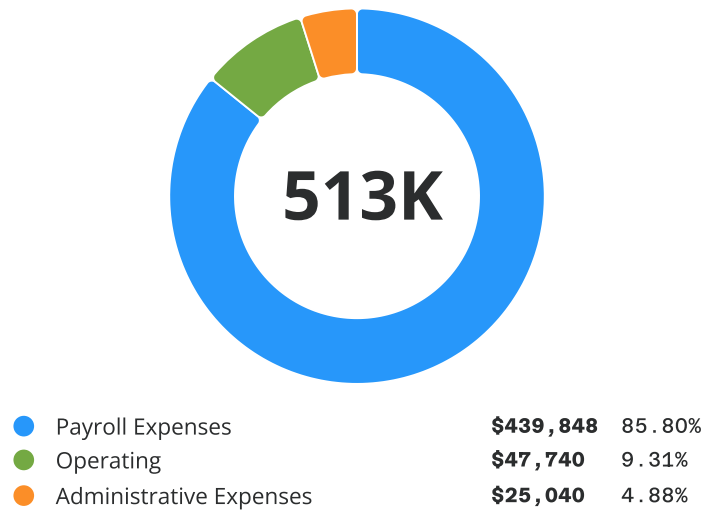
Expenditures by Object Summary

Historical Expenditures by Object Summary



In FY2027, the total expenditures for Operations increased by 0.72% to \$512,628 compared to FY2026's \$508,944. Operating expenses increased by 4.03% to \$47,740. Administrative Expenses increased by 48.25% to \$25,040. Overall, the budget shows an increase in Operating Expenses and Administrative Expenses, while payroll expenses declined in FY2027.

FY27 Expenditures by Object Summary



For the fiscal year, the Unmanned Aircraft System's expenditures by object summary include Payroll Expenses totaling \$439,848, which accounts for 85.8% of the total expenditures. Operating expenses amount to \$47,740, representing 9.31%. Administrative Expenses are \$25,040, making up 4.88% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Payroll Expenses			
Payroll - FT	\$295,647	\$304,173	2.88%
CalPERS State Retirement	\$25,987	\$26,704	2.76%
Social Security Expense	\$17,617	\$18,146	3.00%
Medicare Expense	\$4,120	\$4,244	3.00%

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Cafeteria Plan	\$96,889	\$80,539	-16.87%
Deferred Compensation	\$4,602	\$4,740	3.00%
Unemployment Insurance	\$1,302	\$1,302	-
Total Payroll Expenses	\$446,164	\$439,848	-1.42%
Administrative Expenses			
Dues & Memberships	\$11,090	\$10,790	-2.71%
Office Supplies	\$2,500	\$3,000	20.00%
Conference Expense	\$3,000	\$10,800	260.00%
Meetings Expense	\$300	\$450	50.00%
Total Administrative Expenses	\$16,890	\$25,040	48.25%
Operating			
Uniform Expense	\$1,000	\$1,000	-
Safety Expense	\$3,950	\$4,900	24.05%
Equipment Parts & Supplies	\$3,960	\$19,000	379.80%
Staff Training	\$2,800	\$3,900	39.29%
Field Supplies	\$8,000	\$2,400	-70.00%
Capital Equipment	\$26,180	\$16,540	-36.82%
Total Operating	\$45,890	\$47,740	4.03%
Total Expenditures	\$508,944	\$512,628	0.72%

Administrative Expenses increased by 48.25%, primarily due to a 260% increase in Conference Expenses. This increase reflects planned professional development and training, including attendance at a UAS focused conference to support program growth and operational capabilities. Equipment Parts & Supplies increased by 379.80%, driven by the need to maintain, replace, and upgrade operational equipment. These investments support expanded field operations and the continued development of the UAS program, ensuring reliability, efficiency, and compliance with operational standards.

Organizational Chart

Unmanned Aircraft System



Personnel Summary

Programs / Personnel	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2027 Change
UAS Coordinator	-	1	1	1	1	-
UAS Pilot	-	1	1	2	2	-
	-	2	2	3	3	-

Fiscal Year 2026–2027 Goals

1. Improve Urban Mosquito Control and Community Responsiveness

Service Goal:

Provide timely and effective mosquito control services in urban areas by reducing breeding sources, lowering mosquito abundance, and improving response to public service requests.

Performance Measures:

- Number of known breeding sources identified and treated
- Average mosquito trap counts (mosquitoes per trap per week)
- Number of virus-positive mosquito samples detected
- Service request response time (measured in days to completion)

Program Performance Trends and Targets

Mosquito Control Operations Drone Field Activities

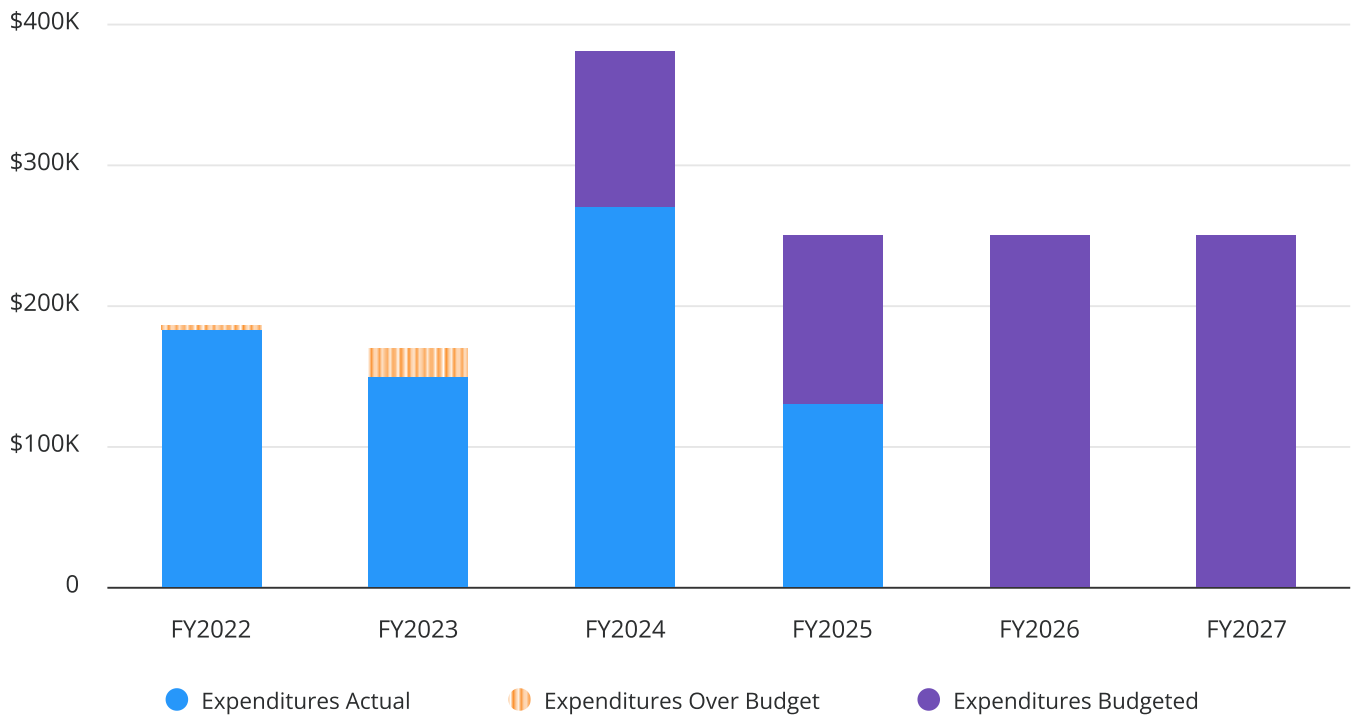
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target	Trend
Acreage Treated (Drone Program)	905	1,871	4,003	5,000	6,000	Increasing
Helicopter Treatment Reduction	1,620	1,250	0	0	0	Decreasing
Helicopter Hours	54	37	0	0	0	Decreasing

Research

The District has had a long beneficial relationship with vector control researchers from universities, state, and federal organizations. The purpose of research funded by the District is to develop and evaluate applied vector and vector-borne disease surveillance and control strategies for everyone, but especially for the Coachella Valley. The District funds, examines, and reports on the results of applied research projects that evaluate and improve vector surveillance and control efforts in the Valley.

Expenditure Summary

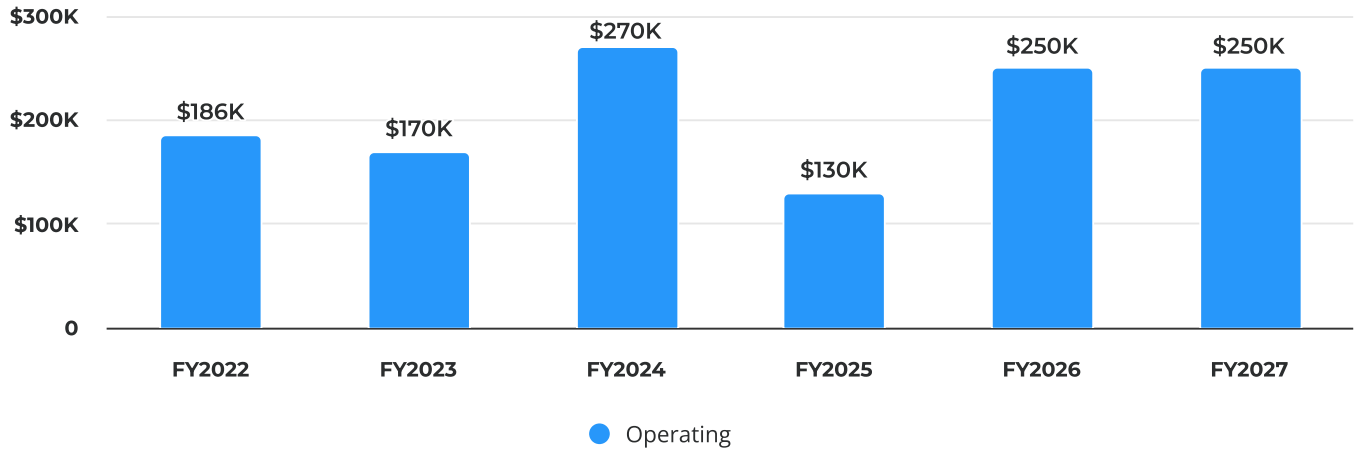
Historical Expenditures Across Department



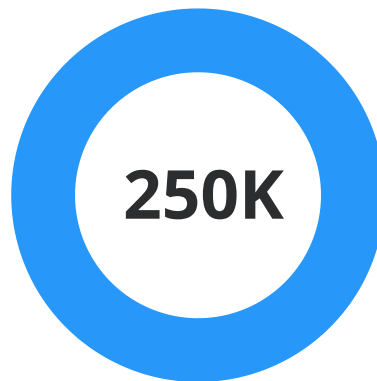
The District has received between 3 and 7 proposals each calendar year for the Research program. Projects are evaluated by the Board of Trustees *ad hoc* Research Committee with a final decision for funding made by the Board of Trustees. In FY 2023, the program received 7 proposals and determined that 5 would be valuable additions to the District's program. This resulted in a transfer to the program to cover the additional expenditures. It also resulted in the Board changing the initial balance to the fund in FY 2024 to remain at \$250,000 annually. This change has covered the projects approved by the Board of Trustees.

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



● Operating **\$250,000** 100.00%

Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Operating			
Research Projects	\$250,000	\$250,000	-
Total Operating	\$250,000	\$250,000	-
Total Expenditures	\$250,000	\$250,000	-

Summary of Goals

Research projects are funded on a calendar year schedule. Progress reports are provided in the July board packet with final reports in the January board packet following the completion of the project.

In FY 2026, the District is supporting four projects. Two of these examine the sterile male mosquito program, aiming to optimize different aspects of releases. One project examines mosquito trap locations to determine which may be contributing additional information on mosquito collections or virus transmission. The final project examines the interaction between West Nile virus and St. Louis encephalitis virus in the Coachella Valley, building off of previously funded work.

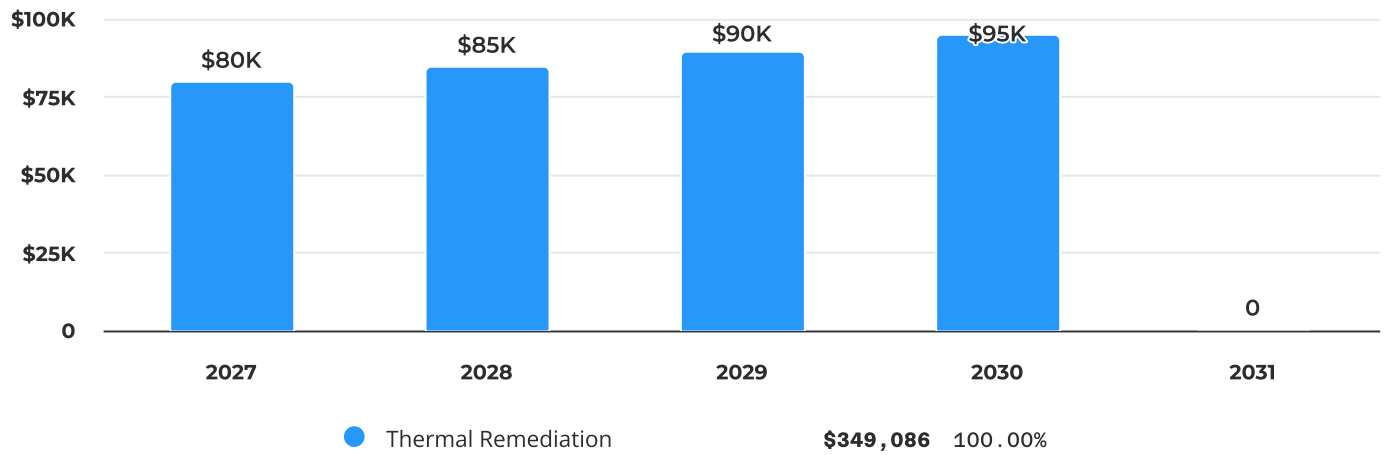
Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total	
2026-08	Insectary Laboratory	2027 - 2030	Surveillance & Quality Control	Building and Facilities	\$6,500,000
2025-04	Centrica Energy Project	2027	Facility Capital Replacement	Building and Facilities	\$1,721,598
2025-01	Administration Improvements	2027 - 2030	Facility Capital Replacement	Building and Facilities	\$1,330,047
2025-03	Facility Security Enhancements	2027 - 2028	Facility Capital Replacement	Other Improvements	\$750,000
2025-02	Operations Building Improvements	2027	Facility Capital Replacement	Building and Facilities	\$675,216
2028-01	Centennial Anniversary	2027 - 2029	Public Outreach	Other Improvements	\$350,000
2020-12-01	Thermal Remediation	2027 - 2030	Buildings & Grounds Maintenance	Other Improvements	\$349,086
2027-01	EV Chargers	2028	Facility Capital Replacement	Other Improvements	\$132,881
2027-300-01	Electric Vehicle Purchase – Zero-Emission Vehicle (ZEV) Milestone	2027	Fleet Maintenance	Vehicles and Wheeled Equipment	\$100,000
2025-06	Laboratory Annual Maintenance	2027 - 2030	Facility Capital Replacement	Other Improvements	\$50,000
2027-210-01	OPS: Mobile Device Refresh (iOS & Android)	2027	Information Systems	Computers and Related Equipment	\$39,600

Buildings & Grounds Maintenance

FY27 - FY31 Buildings & Grounds Maintenance Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2020-12-01 Thermal Remediation	\$79,798	\$84,586	\$89,661	\$95,041	\$0	\$349,086
Total Summary of Requests	\$79,798	\$84,586	\$89,661	\$95,041	\$0	\$349,086

Thermal Remediation

Overview

Request Owner	David I'Anson, Finance Director
Department	Buildings & Grounds Maintenance
Type	Capital Improvement
Project Number	2020-12-01

Description

Fiscal Year Ending	Year	Estimated Expense	Revenue	Fund Transfer	Exper
	0	450,000			
FYE 6/30/21	1	477,000	17,295	35,000	
FYE 6/30/22	2	505,620	15,000	38,500	
FYE 6/30/23	3	535,957	15,000	39,655	5
FYE 6/30/24	4	568,115	15,000	67,000	
FYE 6/30/25	5	602,202	15,000	71,020	
FYE 6/30/26	6	638,334	15,900	75,281	
FYE 6/30/27	7	676,634	16,854	79,798	
FYE 6/30/28	8	717,232	17,865	84,586	
FYE 6/30/29	9	760,266	18,937	89,661	
FYE 6/30/30	10	805,881	20,073	95,041	

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$831K

Project Total

\$831K

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2030 Requested	Future Budgeted	Total
Other	\$0	\$0	\$0	\$831,446	\$0	\$831,446
Total	\$0	\$0	\$0	\$831,446	\$0	\$831,446

Funding Sources

FY2027 Budget

\$79.8K

Total Budget (all years)

\$349K

Project Total

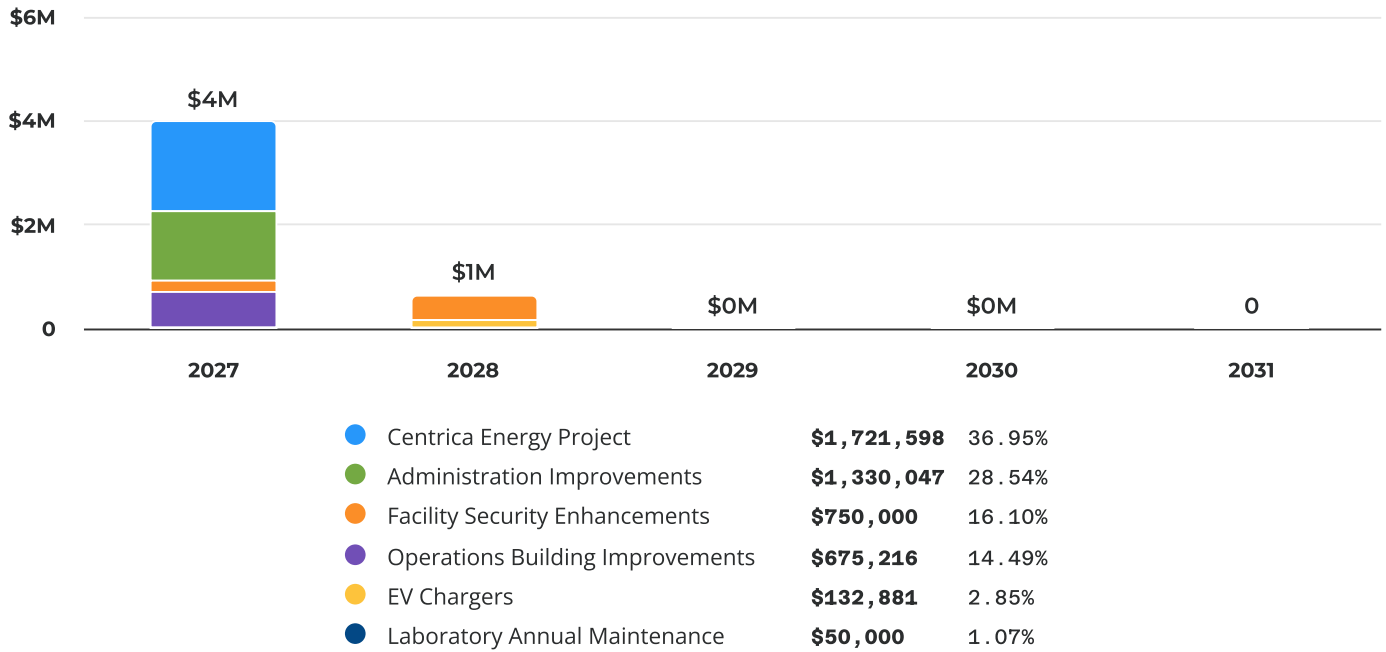
\$349K

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Total
Funding Source 1	\$79,798	\$84,586	\$89,661	\$95,041	\$349,086
Total	\$79,798	\$84,586	\$89,661	\$95,041	\$349,086

Facility Capital Replacement

FY27 - FY31 Facility Capital Replacement Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2025-04 Centrica Energy Project	\$1,721,598	\$0	\$0	\$0	\$0	\$1,721,598
2025-01 Administration Improvements	\$1,330,047	\$0	\$0	\$0	\$0	\$1,330,047
2025-03 Facility Security Enhancements	\$250,000	\$500,000	\$0	\$0	\$0	\$750,000
2025-02 Operations Building Improvements	\$675,216	\$0	\$0	\$0	\$0	\$675,216
2027-01 EV Chargers	\$0	\$132,881	\$0	\$0	\$0	\$132,881
2025-06 Laboratory Annual Maintenance	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$50,000
Total Summary of Requests	\$3,989,361	\$645,381	\$12,500	\$12,500	\$0	\$4,659,742

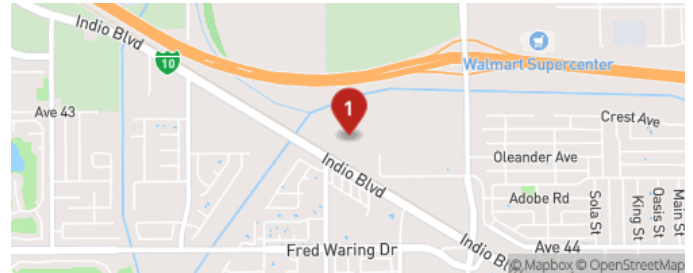
Administration Improvements

Overview

Request Owner	David l'Anson, Finance Director
Department	Facility Capital Replacement
Type	Capital Improvement
Project Number	2025-01
Estimated Start Date	03/31/2026
Estimated Completion Date	10/31/2026

Project Location

43420 Trader Place



Description

Modernization of Boardroom, offices, equipment, furniture & flooring

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total (to date)
\$1.33M	\$1.33M	\$1.78M

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maintenance	\$0	\$0	\$345,403	\$1,202,811	\$0	\$0	\$0	\$0	\$1,548,214
Design	\$0	\$0	\$0	\$127,236	\$0	\$0	\$0	\$0	\$127,236
Furniture and Fixtures	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$445,403	\$1,330,047	\$0	\$0	\$0	\$0	\$1,775,450

Funding Sources

FY2027 Budget

\$1.33M

Total Budget (all years)

\$1.33M

Project Total

\$1.33M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$1,330,047	\$0	\$0	\$0	\$1,330,047
Total	\$1,330,047	\$0	\$0	\$0	\$1,330,047

Centrica Energy Project

Overview

Request Owner	David l'Anson, Finance Director
Department	Facility Capital Replacement
Type	Capital Improvement
Project Number	2025-04
Estimated Start Date	01/1/2026

Description

Issue / Need:

Energy efficiency project – replacing / expanding solar panels, replacing BMS, LED light upgrade – energy savings will pay for this project

Solution:

LED Lighting Upgrade \$264,518

Building Management System Replacement and Expansion \$222,613

Replacement of current Solar Photovoltaics \$818,125

New Solar Photovoltaics \$957,507

Total \$2,262,765 - Investment tax credit \$585,485 net 1,677,280

Details

Type of Project: Other

Capital Cost

FY2027 Budget
\$1.72M

Total Budget (all years)
\$1.72M

Project Total (to date)
\$2.26M

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Construction/Maintenance	\$0	\$0	\$541,167	\$1,721,598	\$0	\$2,262,765
Total	\$0	\$0	\$541,167	\$1,721,598	\$0	\$2,262,765

Funding Sources

FY2027 Budget
\$1.72M

Total Budget (all years)
\$1.72M

Project Total
\$1.72M

Detailed Breakdown

Category	FY2027 Requested
Funding Source 1	\$1,721,598
Total	\$1,721,598

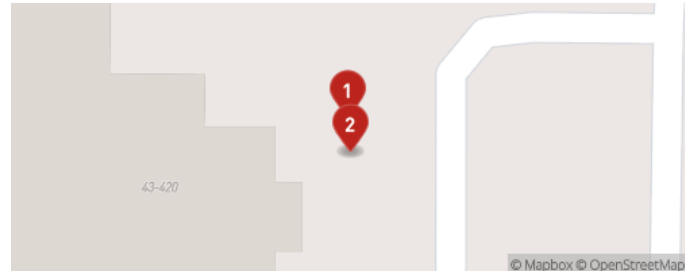
EV Chargers

Overview

Request Owner	David I'Anson, Finance Director
Department	Facility Capital Replacement
Type	Capital Improvement
Project Number	2027-01

Project Location

43420 Trader Place



Description

2 EV Charging Stations

- **Scope of Work:**
- This price is a high-level Rough-Order-of-Magnitude.
- Temporary fencing with privacy screens
- Scanning of underground utilities within the work area
- EV charger scope includes the following:
 - Furnish and install 2 surface mounted EV Charging Station Kits
 - Chargers are Level 2, double pedestal, 2 charging ports, 200 to 240V AC.
 - Sawcut, break, and haul off concrete sidewalk
 - Trench and reuse existing soil to backfill
 - Patch trenched areas of concrete sidewalk
 - Form new concrete pads with rebar for pedestals
 - Install the conduit and add power to the nearest point of connection. No plans or electrical information were provided. The existing power is assumed to be within 30ft. of the new charger location.
 - Testing and commissioning

Details

Type of Project: Other improvement

Benefit to Community

Ability for community members to utilize one of the two proposed EV Charging Stations in front of the District facilities.

Capital Cost

FY2027 Budget
\$0

Total Budget (all years)
\$133K

Project Total
\$133K

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2028 Requested	Future Budgeted	Total
Construction/Maintenance	\$0	\$0	\$0	\$132,881	\$0	\$132,881
Total	\$0	\$0	\$0	\$132,881	\$0	\$132,881

Funding Sources

FY2027 Budget
\$0

Total Budget (all years)
\$133K

Project Total
\$133K

Detailed Breakdown

Category	FY2028 Requested
Funding Source 1	\$132,881
Total	\$132,881

Facility Security Enhancements

Overview

Request Owner	David I'Anson, Finance Director
Department	Facility Capital Replacement
Type	Capital Improvement
Project Number	2025-03
Estimated Start Date	01/1/2026
Estimated Completion Date	04/30/2027

Description

Remove trees to remove potential shelter – 33,705

Lighting & Cameras - \$100,000

Improve Fenceline structure 500,000

Etrance Gate and spike strip 250,000

Details

Type of Project: Other improvement

Benefit to Community

Improve employee safety.

Capital Cost

FY2027 Budget

\$250K

Total Budget (all years)

\$750K

Project Total (to date)

\$784K

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	FY2028 Requested	Future Budgeted	Total
Construction/Maintenance	\$0	\$0	\$33,705	\$250,000	\$500,000	\$0	\$783,705
Total	\$0	\$0	\$33,705	\$250,000	\$500,000	\$0	\$783,705



Funding Sources

FY2027 Budget

\$250K

Total Budget (all years)

\$750K

Project Total

\$750K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Funding Source 1	\$250,000	\$500,000	\$750,000
Total	\$250,000	\$500,000	\$750,000

Laboratory Annual Maintenance

Overview

Request Owner	David I'Anson, Finance Director
Department	Facility Capital Replacement
Type	Capital Improvement
Project Number	2025-06
Estimated Start Date	01/1/2026
Estimated Completion Date	06/30/2026

Description

Annual Miantenance

Details

Type of Project: Other improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total (to date)
\$12.5K	\$53K	\$65.5K

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maintenance	\$0	\$0	\$12,500	\$12,500	\$13,000	\$13,500	\$14,000	\$0	\$65,500
Total	\$0	\$0	\$12,500	\$12,500	\$13,000	\$13,500	\$14,000	\$0	\$65,500

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$12.5K	\$50K	\$50K

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Total
Funding Source 1	\$12,500	\$12,500	\$12,500	\$12,500	\$50,000
Total	\$12,500	\$12,500	\$12,500	\$12,500	\$50,000



Operations Building Improvements

Overview

Request Owner	David I'Anson, Finance Director
Department	Facility Capital Replacement
Type	Capital Improvement
Project Number	2025-02
Estimated Start Date	03/31/2026
Estimated Completion Date	01/31/2027

Description

New Public Outreach space/ Operations Manager Office & furniture

Locker room congestion

Using architect project includes:

- Locker room expansion into current finance office
- Two prefabricated offices – Operations Manager and PI Manager
- Cubicles and furniture for Public Outreach
 - General Contractor (Split 50/50 Admin & Ops) \$209,664
 - Building improvements (locker room) - \$173,500
 - Furniture & IT Equipment - \$100,000
 - Professional Fees & Permits (Split 50/50 Admin & Ops) \$127,236
 - Contingency (Split 50/50 Admin & Ops) \$442,050

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget

\$675K

Total Budget (all years)

\$675K

Project Total (to date)

\$1.05M

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Construction/Maintenance	\$0	\$0	\$0	\$383,164	\$0	\$383,164
Other	\$0	\$0	\$106,869	\$164,816	\$0	\$271,685
Furniture and Fixtures	\$0	\$0	\$270,364	\$0	\$0	\$270,364
Design	\$0	\$0	\$0	\$127,236	\$0	\$127,236
Total	\$0	\$0	\$377,234	\$675,216	\$0	\$1,052,450

Funding Sources

FY2027 Budget

\$675K

Total Budget (all years)

\$675K

Project Total

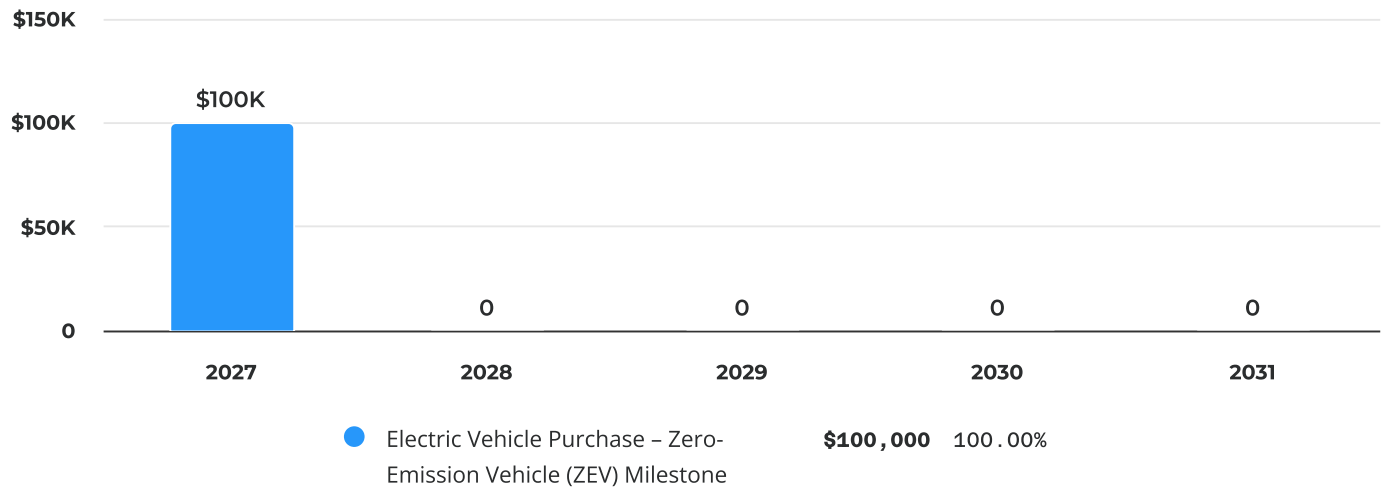
\$675K

Detailed Breakdown

Category	FY2027 Requested
Funding Source 1	\$675,216
Total	\$675,216

Fleet Maintenance

FY27 - FY31 Fleet Maintenance Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2027-300-01 Electric Vehicle Purchase – Zero-Emission Vehicle (ZEV) Milestone	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total Summary of Requests	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Electric Vehicle Purchase – Zero-Emission Vehicle (ZEV) Milestone

Overview

Request Owner	David l'Anson, Finance Director
Department	Fleet Maintenance
Type	Capital Equipment
Project Number	2027-300-01

Description

Electric passenger vehicle for Public Outreach

Details

New Purchase or Replacement: New	Useful Life: 7
New or Used Vehicle: New Vehicle	

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Vehicle Cost	\$0	\$0	\$0	\$80,000	\$0	\$80,000
Other	\$0	\$0	\$0	\$20,000	\$0	\$20,000
Total	\$0	\$0	\$0	\$100,000	\$0	\$100,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

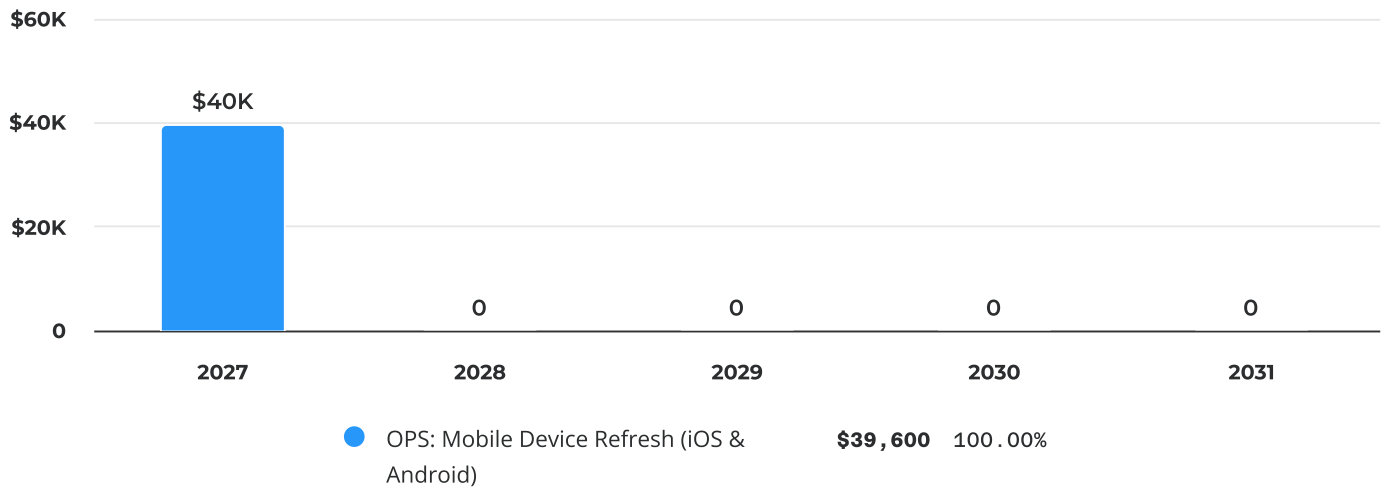
Detailed Breakdown

Category	FY2027 Requested
Funding Source 1	\$100,000
Total	\$100,000



Information Systems

FY27 - FY31 Information Systems Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2027-210-01 OPS: Mobile Device Refresh (iOS & Android)	\$39,600	\$0	\$0	\$0	\$0	\$39,600
Total Summary of Requests	\$39,600	\$0	\$0	\$0	\$0	\$39,600

OPS: Mobile Device Refresh (iOS & Android)

Overview

Request Owner	David I'Anson, Finance Director
Department	Information Systems
Type	Capital Equipment
Project Type	Computers and Related Equipment
Project Number	2027-210-01

Description

Replacement of mobile field devices

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$39.6K	\$39.6K	\$39.6K

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Equipment	\$0	\$0	\$0	\$39,600	\$0	\$39,600
Total	\$0	\$0	\$0	\$39,600	\$0	\$39,600

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$39.6K	\$39.6K	\$39.6K

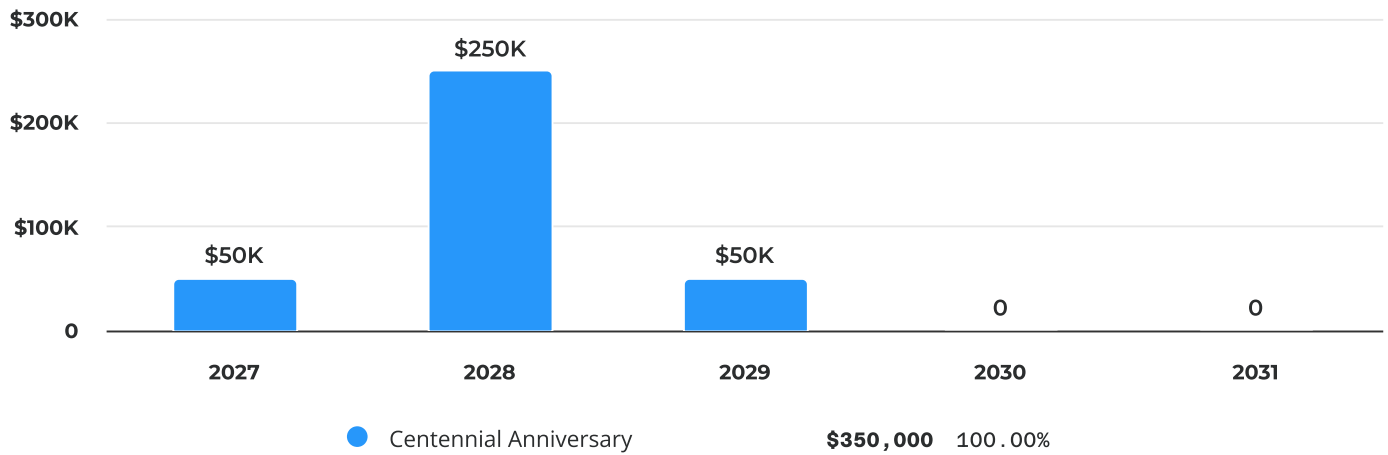
Detailed Breakdown

Category	FY2027 Requested
Funding Source 1	\$39,600
Total	\$39,600



Public Outreach

FY27 - FY31 Public Outreach Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2028-01 Centennial Anniversary	\$50,000	\$250,000	\$50,000	\$0	\$0	\$350,000
Total Summary of Requests	\$50,000	\$250,000	\$50,000	\$0	\$0	\$350,000

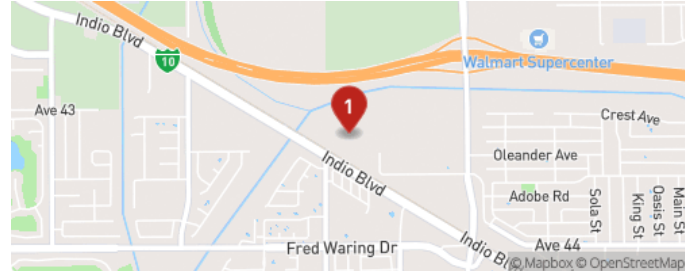
Centennial Anniversary

Overview

Request Owner	David I'Anson, Finance Director
Department	Public Outreach
Type	Capital Improvement
Project Number	2028-01
Estimated Start Date	07/1/2026
Estimated Completion Date	12/31/2028

Project Location

43420 Trader Place



Description

Centennial project includes costs for events and vehicle

Details

Type of Project: Other improvement

Supplemental Attachments

 [Centennial Timeline](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$350K	\$350K

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	FY2028 Requested	FY2029 Requested	Future Budgeted	Total
Other	\$0	\$0	\$0	\$50,000	\$150,000	\$50,000	\$0	\$250,000
Equipment/Vehicle/Furnishings	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Total	\$0	\$0	\$0	\$50,000	\$250,000	\$50,000	\$0	\$350,000

Funding Sources

FY2027 Budget

\$50K

Total Budget (all years)

\$350K

Project Total

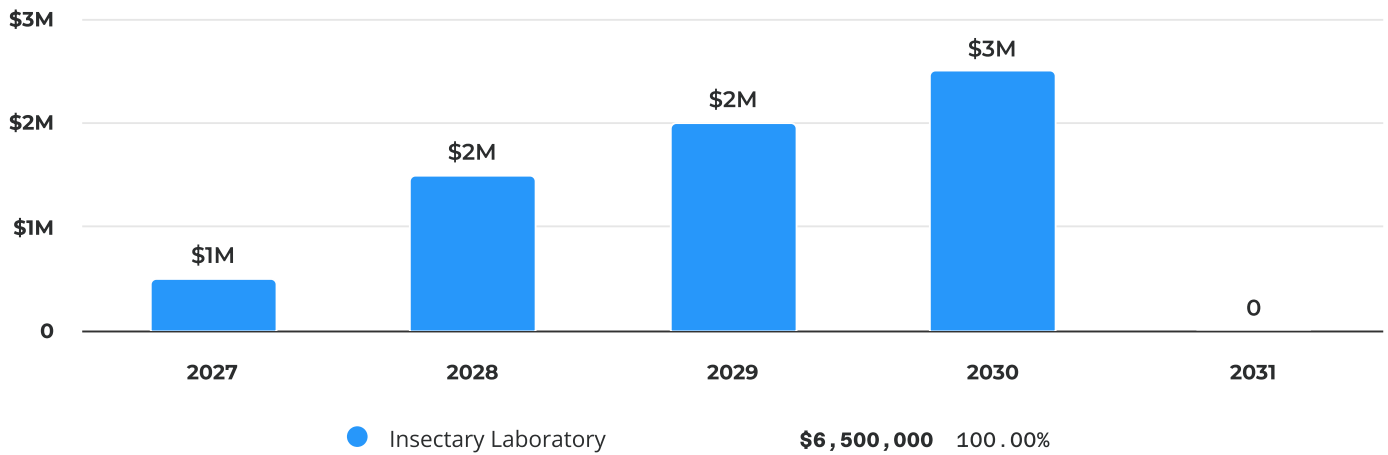
\$350K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Funding Source 1	\$50,000	\$250,000	\$50,000	\$350,000
Total	\$50,000	\$250,000	\$50,000	\$350,000

Surveillance & Quality Control

FY27 - FY31 Surveillance & Quality Control Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2026-08 Insectary Laboratory	\$500,000	\$1,500,000	\$2,000,000	\$2,500,000	\$0	\$6,500,000
Total Summary of Requests	\$500,000	\$1,500,000	\$2,000,000	\$2,500,000	\$0	\$6,500,000

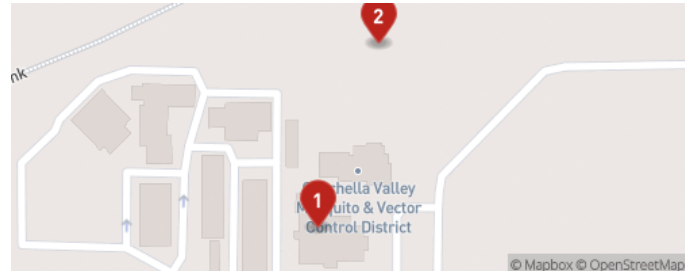
Insectary Laboratory

Overview

Request Owner	Jennifer Henke, Laboratory Manager
Department	Surveillance & Quality Control
Type	Capital Improvement
Project Number	2026-08
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2028

Project Location

43420 Trader Place



Description

The Insectary Capital Project Fund has been established to support staff in the evaluation of sterile mosquito program and set aside funds to build an insectary to support the development and deployment the required number of sterile male mosquitoes to have a significant impact on the local population of invasive mosquitoes. The project has expanded to include a space for the Public Outreach Department, an Emergency Operations Center, and a dormitory to be used by visiting researchers. The fund includes an annual transfer from General Fund Operating Budget and interest earnings of the fund. [

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget
\$200K

Total Budget (all years)
\$9.2M

Project Total
\$19.2M

Detailed Breakdown

Category	Historical Actuals	Estimated Actuals	Historical Budgeted	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Future Budgeted	Total
Construction/Maintenance	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$3,000,000	\$0	\$10,000,000	\$16,000,000
Repairs/Improvements	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Furniture and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Design	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Total	\$0	\$0	\$0	\$200,000	\$2,000,000	\$3,000,000	\$3,000,000	\$1,000,000	\$10,000,000	\$19,200,000

Funding Sources

FY2027 Budget

\$500K

Total Budget (all years)

\$6.5M

Project Total

\$6.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Funding Source 1	\$500,000	\$1,500,000	\$2,000,000	\$2,500,000	\$6,500,000
Total	\$500,000	\$1,500,000	\$2,000,000	\$2,500,000	\$6,500,000

Capital Budgets

The District's fund structure includes the General Fund 01, Thermal Capital Fund 12, Capital Equipment Replacement Fund 13, Capital Facility Replacement Fund 14 and Capital Project Sterile Mosquito Insectary Fund 15. The General Fund is the primary operating fund of the District. It accounts for all activities of the general government, except those required to be accounted for in another fund. The Thermal Capital Projects Fund accounts for the ongoing improvements at the District's Thermal facility. The Capital Equipment Replacement Fund 13 maintains a fund balance for replacing large equipment and IT equipment. Capital Facility Replacement Fund 14 maintains a fund balance for replacing vehicles and facilities replacements/improvements. Capital Project Sterile Mosquito Insectary Fund 15 is established to fund future capital project for new laboratory for Sterile Insect Technique.

Capital Project Evaluation and Prioritization

Selecting Projects for Capital Budget

Consideration

When considering the selection of a specific proposed capital improvement project, the following shall be considered:

Demonstration of need, cost estimates for planning, land, construction, and furnishings, effects on the Operating Budget (e.g. increased need for annual maintenance), relationship to other projects, project priority and recommended finance sources.

Criteria for Evaluating Capital Projects

The following criterion for evaluating proposed capital projects assists management in selecting and prioritizing which capital improvement projects will be added to the Capital Budget using value based criteria and logistics based criteria.

- Fiscal Impact
- Public Health and Safety
- Staff Safety
- Operational Importance
- Environmental Sustainability
- Community Interest
- Implements Strategic Plan
- Federal or State Mandates
- Project Readiness
- Partnerships

Capital Project Scoring Rubric

The following scoring rubric is used to select projects that are included in the Capital Budget.

Rating Criteria		High	Medium			Low
Scale		5	4	3	2	1
Value-Based Criteria	Fiscal Impact	The project is fully budgeted either in capital facility reserves or equipment replacement funds & is included on replacement schedule or capital improvement plan (CIP)	The project is partially budgeted either in capital facility reserves or equipment replacement funds & is included on replacement schedule or CIP	The project will have future expenses in operating budget and is fully budgeted either in capital facility reserves or equipment replacement funds & is included on replacement schedule or CIP	The project will have future expenses in operating budget and is partially budgeted either in capital facility reserves or equipment replacement funds & is included on replacement schedule or CIP	The project is not budgeted, and is not included on replacement schedule or CIP
	Public Health and Safety	The project eliminates a current and present public health or safety condition.	Project reduces a current and present public health or safety condition.	Project mitigates a potential public health or safety risk.	Project has no impact on public health or safety.	Project degrades public health or safety
	Environmental Sustainability	The project addresses an immediate environmental threat	The project upgrades or includes new technology that substantially reduces District energy usage and/or pollution	The project replaces or restores an asset which reduces District's energy usage and/or pollution	Project has no impact on environmental sustainability	Project has potential to increase District's energy usage and/or pollution
	Community Interest	The project has wide community support.	Has mixed support, with most supportive of the project.	Has mixed support, with an even split of support and opposition.	People do not have an opinion about the project.	Many people are opposed to the project.
Rating Criteria		High	Medium			Low
Scale		5	4	3	2	1
Logistics-Based Criteria	Implements Strategic Plan	The project fully implements more than one recommendation in an adopted strategic plan.	Fully implements at least one recommendation in an adopted strategic plan.	Makes progress toward meeting strategic plan goals.	Does not implement a recommendation in an adopted plan or is not anticipated in a strategic plan.	Is not consistent with any adopted strategic plan.
	Federal or State Mandates	The project is required to meet a state or federal permit or other enforceable requirement.	Is needed to bring a system component up to state or federal standards.	No state or federal standards apply to this project.	Does not make any progress toward meeting state or federal standards.	Moves the system further away from state or federal requirements
	Project Readiness	The project is fully funded, is under construction or bids have been received.	Design is done, permits and right of way has been secured.	Is funded and ready to start but no work has been completed.	Has partial funding.	Is not funded.
	Partnerships	The project has grant funds awarded and will lose them if it does not proceed.	It is listed for a grant and is likely to receive funding during the budget cycle.	Is funded by a low interest loan that is time sensitive or is eligible for a future grant.	Has multiple funding sources which are not time sensitive.	Is only funded from District resources.



Thermal Remediation Fund

This program details capital expenditures for ongoing improvements at the District's Thermal Facility. In FY 2008-09, 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.

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.

Funding Schedule (Inflation 6%)

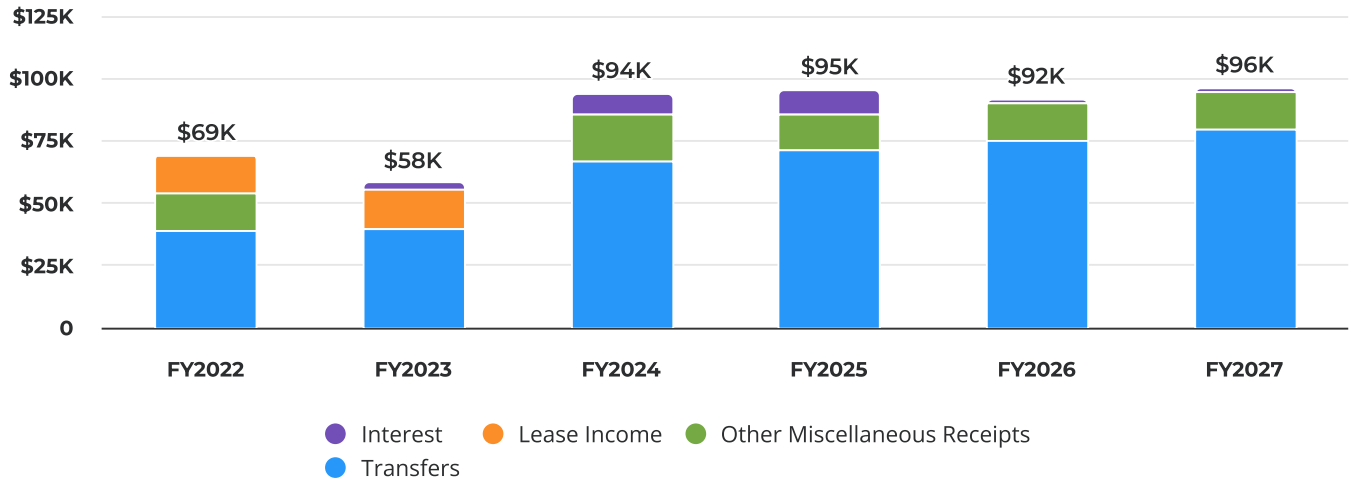
Fiscal Year Ending	Year	Estimated Expense	Revenue	Fund Transfer	Expense	Fund Balance	% Funded
	0	450,000					
FYE 6/30/21	1	477,000	17,295	35,000		91,274	19%
FYE 6/30/22	2	505,620	15,000	38,500		144,774	29%
FYE 6/30/23	3	535,957	15,000	39,655	50,000	149,429	28%
FYE 6/30/24	4	568,115	15,000	67,000		231,429	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%

Thermal Remediation Fund Budget

		Proposed Budget	Adopted Budget	Estimated Actual	Actual
		<u>2026-2027</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2024-2025</u>
Beginning Fund Balance		<u>405,273</u>	<u>301,420</u>	<u>350,955</u>	<u>253,808</u>
REVENUE					
	Misc Revenue				-
	Income from Lease	15,000	15,000	15,000	15,000
	Interest	1,400	1,400	1,400	13,047
	Transfer From General Operating Fund	79,798	75,281	75,281	71,020
TOTAL REVENUE		96,198	91,681	91,681	99,067
EXPENSES					
	6095 Professional Fees			1,920	1,920
	7300 Maintenance	-	-	35,443	
	8415 Capital				
TOTAL EXPENSES		-	-	37,363	1,920
Total Revenue Less Expense		96,198	91,681	54,318	97,147
Ending Fund Balance		<u>501,471</u>	<u>393,101</u>	<u>405,273</u>	<u>350,955</u>

Revenues by Revenue Source

Historical Revenues by Revenue Source

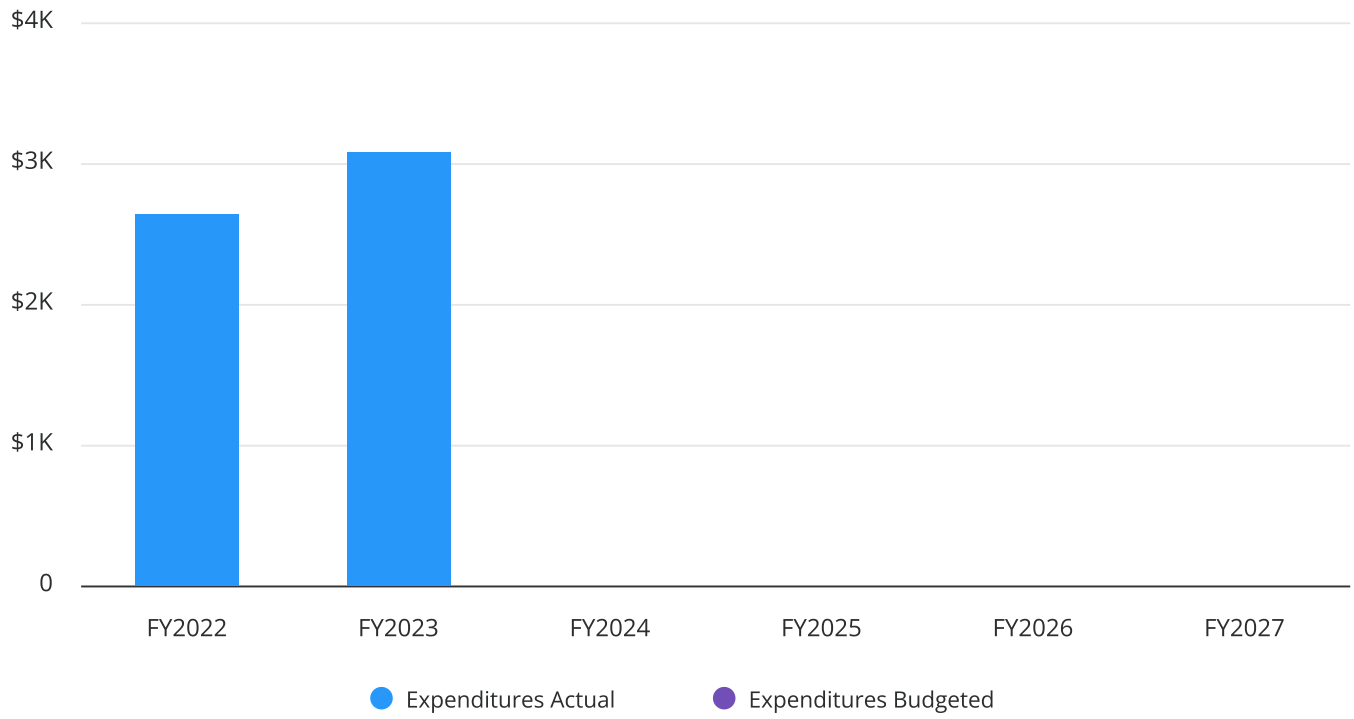


Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Interest	\$1,400.00	\$1,400.00	-
Other Miscellaneous Receipts	\$15,000.00	\$15,000.00	-
Transfers	\$75,281.00	\$79,798.00	6.00%
Total Revenues	\$91,681.00	\$96,198.00	4.93%

Expenditure Summary

Historical Expenditures Across Department



Capital Equipment Replacement Fund

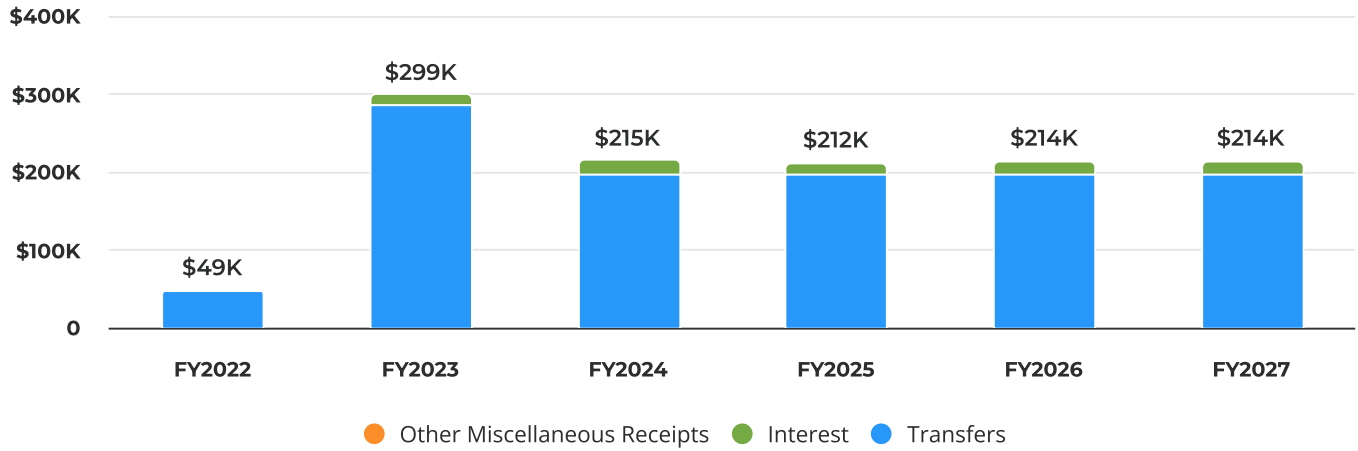
The Capital Replacement Fund Budget Program is tasked with the purchasing, replacement and upgrade of all District facilities, property, vehicles, information technology equipment and major software. It is funded by an annual transfer from General Fund Operating Budget and interest earnings.

Capital Equipment Replacement Fund Budget

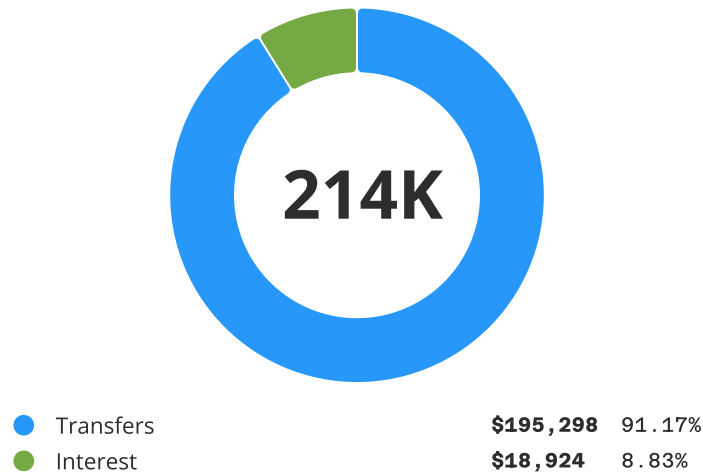
	Proposed Budget	Adopted Budget	Estimated Actual	Actual
	<u>2026-2027</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2024-2025</u>
Beginning Fund Balance	583,697	718,507	583,697	451,782
REVENUE				
Transfer from General Fund				-
Interest	18,924	18,924	16,238	16,238
Sale of Assets	-	-	-	-
Transfers From Operating Budget	195,298	195,298	195,298	195,298
TOTAL REVENUE	214,222	214,222	214,222	313,708
EXPENSES				
8415 Capital Outlay - IT	269,600	163,310	143,000	98,552
8415 Capital Outlay - Fleet Equipment		93,020	93,020	57,353
8415 Capital Outlay - Facilities			-	-
8415 Capital Outlay - Operations	-	-		1,404
8415 Capital Outlay - Lab Equipment				
TOTAL EXPENSES	269,600	256,330	270,005	157,308
Total Revenue Less Expense	(55,378)	(42,108)	(55,783)	156,400
Ending Fund Balance	528,319	676,399	527,914	608,181

Revenues by Revenue Source

Historical Revenues by Revenue Source



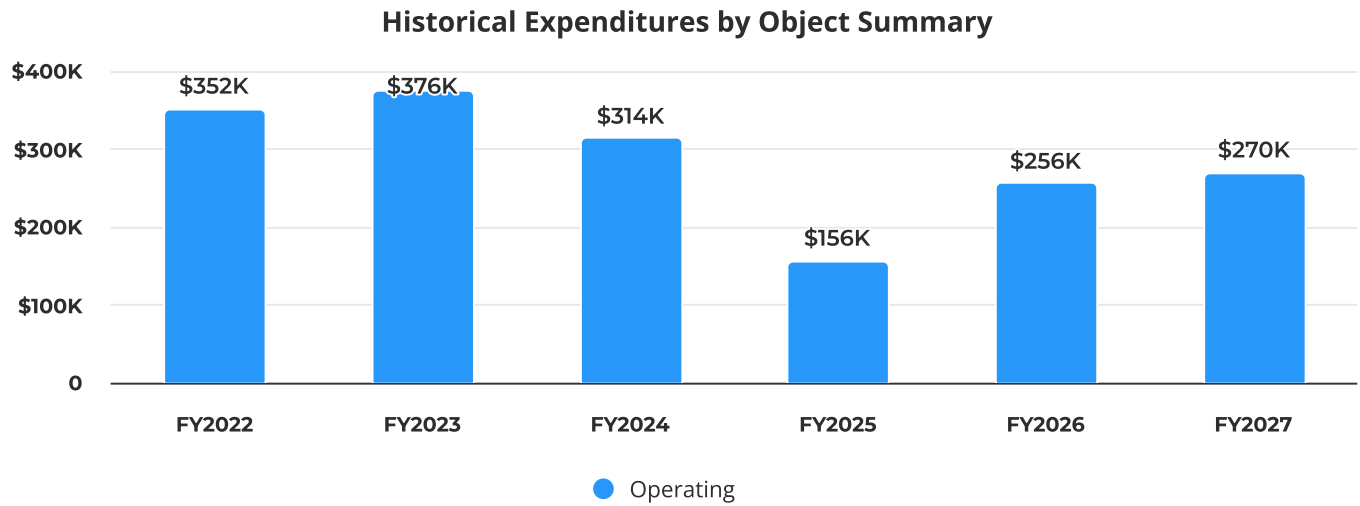
FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Interest	\$18,924.00	\$18,924.00	-
Transfers	\$195,298.00	\$195,298.00	-
Total Revenues	\$214,222.00	\$214,222.00	-

Expenditures by Object Summary

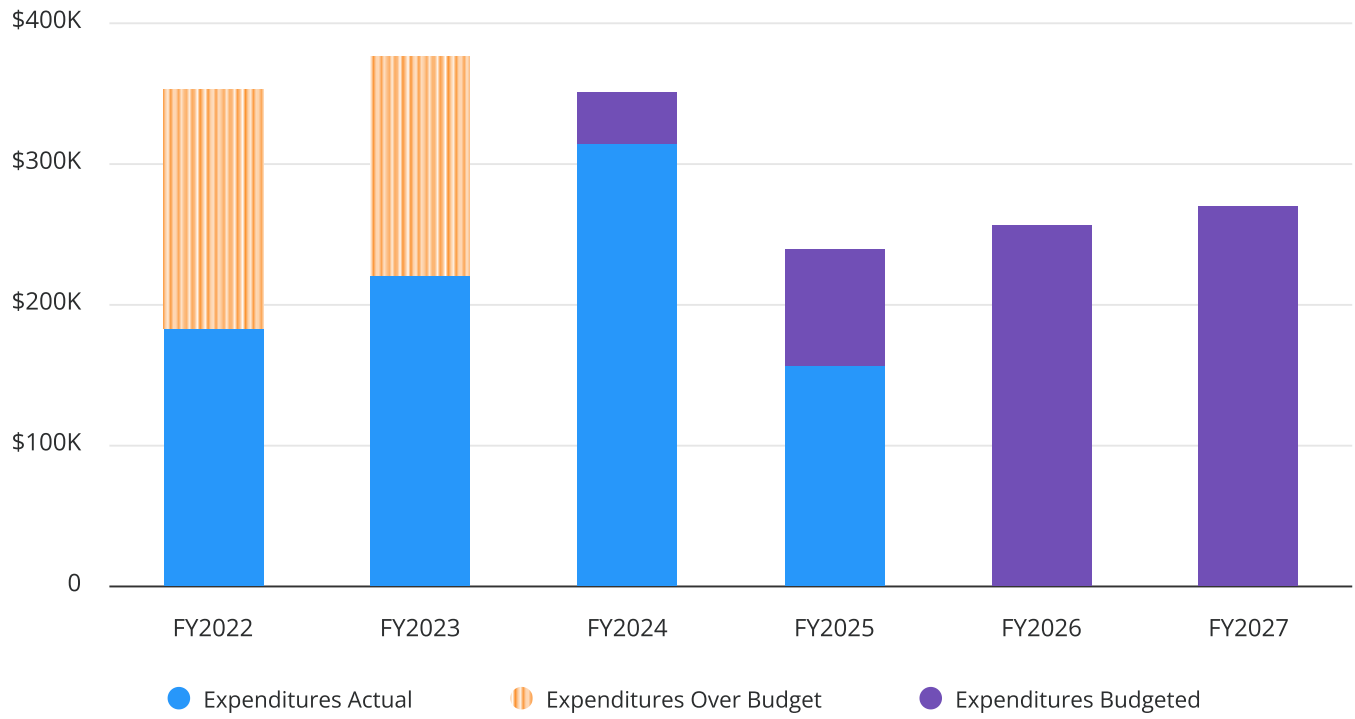


Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Operating			
Capital Outlay	\$163,310	\$269,600	65.08%
Capital Outlay	\$93,020	-	-100.00%
Total Operating	\$256,330	\$269,600	5.18%
Total Expenditures	\$256,330	\$269,600	5.18%

Expenditure Summary

Historical Expenditures Across Department



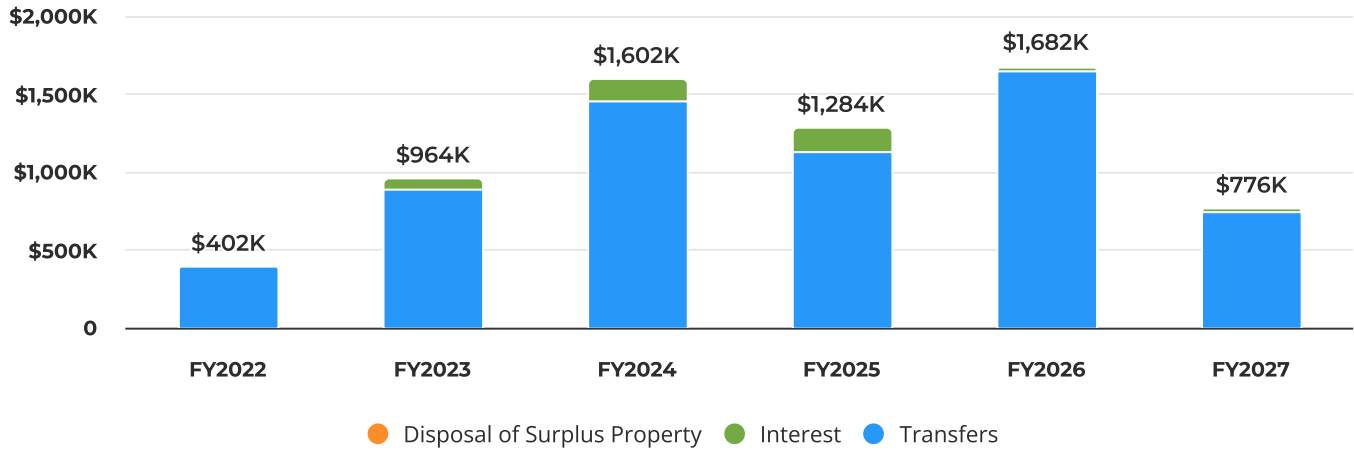
District Facility Replacement Fund

This program details capital expenditures for ongoing improvements at the District's Indio Facility, expenses include fleet replacement, as well building improvements. Projects and equipment budgeted require Board approval if over \$25,000 in value. It is funded by an annual transfer from General Fund Operating Budget, disposal of fixed assets and interest earnings.

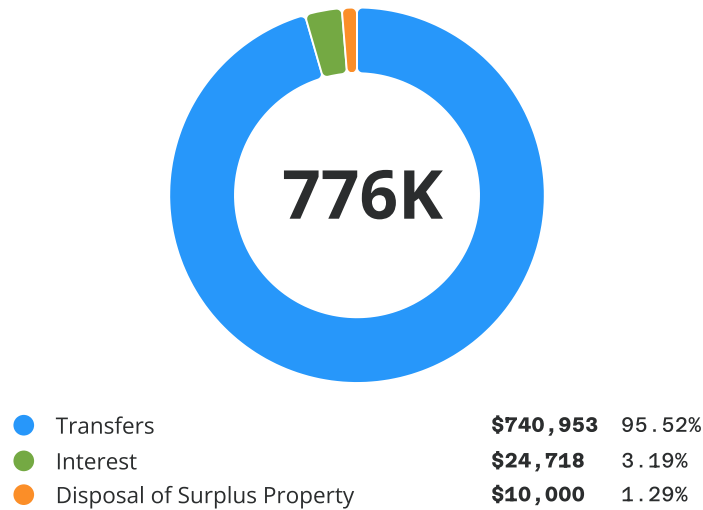
		Proposed Budget <u>2026-2027</u>	Adopted Budget <u>2025-2026</u>	Estimated Actual <u>2025-2026</u>	Actual <u>2024-2025</u>
Beginning Fund Balance		<u>5,476,026</u>	<u>5,398,902</u>	=	<u>5,187,698</u>
REVENUE					
	Interest	24,718	24,718	24,718	15,200
	Transfers From Operating Budget	740,953	1,647,499	1,647,499	1,127,340
	Sale of Assets	10,000	10,000	10,000	
TOTAL REVENUE		775,671	1,682,217	1,682,217	1,142,540
CAPITAL EXPENSES					
6095	Professional Services	254,472	254,472	60,000	40,174
7300	Repair & Maintenance		60,000	58,050	147,101
7310	Maintenance & calibration	12,500	12,500	7,965	8,767
8415	Capital Outlay - Centrica	1,721,598	2,262,765	541,167	
8415	Capital Outlay - Administration	1,202,811	1,548,214	255,040	
8415	Capital Outlay - Operations	547,980	825,214	113,525	
8415	Capital Outlay - Facility	250,000	100,000	316,298	409,005
8415	Capital Outlay - Public Outreach	50,000			
8415	Capital Outlay - Vehicles	100,000	331,200	160,126	44,539
8487	Furniture & Equipment		200,000	372,030	2,642
TOTAL EXPENSES		4,139,361	5,594,365	137,900	652,229
Total Revenue Less Expense		(3,363,690)	(3,912,148)	1,670,348	490,312
Ending Fund Balance		<u>2,112,336</u>	<u>1,486,754</u>	<u>1,670,348</u>	<u>5,678,009</u>

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



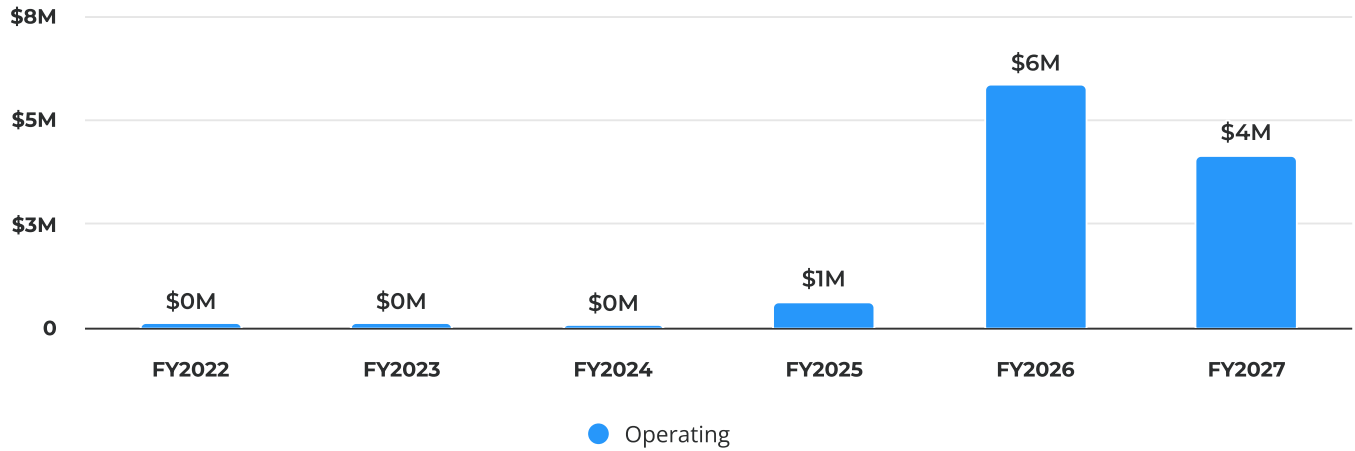
For the Facility Fund in the fiscal year, Transfers accounted for \$740,953, representing 95.52% of the total revenue. Interest contributed \$24,718, which is 3.19% of the revenue. Disposal of Surplus Property added \$10,000, making up 1.29% of the revenue.

Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Disposal of Surplus Property	\$10,000.00	\$10,000.00	-
Interest	\$24,718.00	\$24,718.00	-
Transfers	\$1,647,499.00	\$740,953.00	-55.03%
Total Revenues	\$1,682,217.00	\$775,671.00	-53.89%

Expenditures by Object Summary

Historical Expenditures by Object Summary

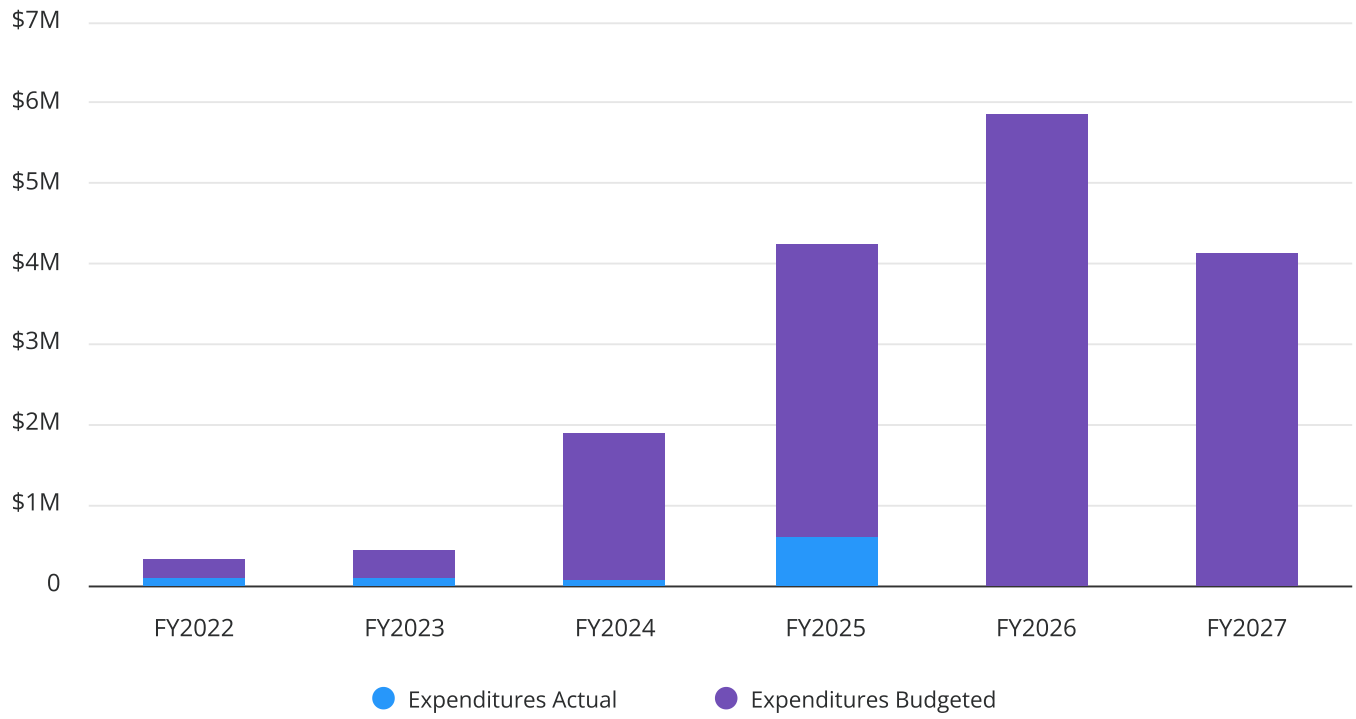


Expenditures by Object Summary

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Operating			
Repair & Maintenance	\$60,000	-	-100.00%
Maintenance & Calibration	\$12,500	\$12,500	-
Contract Services	\$254,472	\$254,472	-
Capital Outlay	\$5,321,865	\$3,872,389	-27.24%
Furniture & Equipment	\$200,000	-	-100.00%
Total Operating	\$5,848,837	\$4,139,361	-29.23%
Total Expenditures	\$5,848,837	\$4,139,361	-29.23%

Expenditure Summary

Historical Expenditures Across Fund

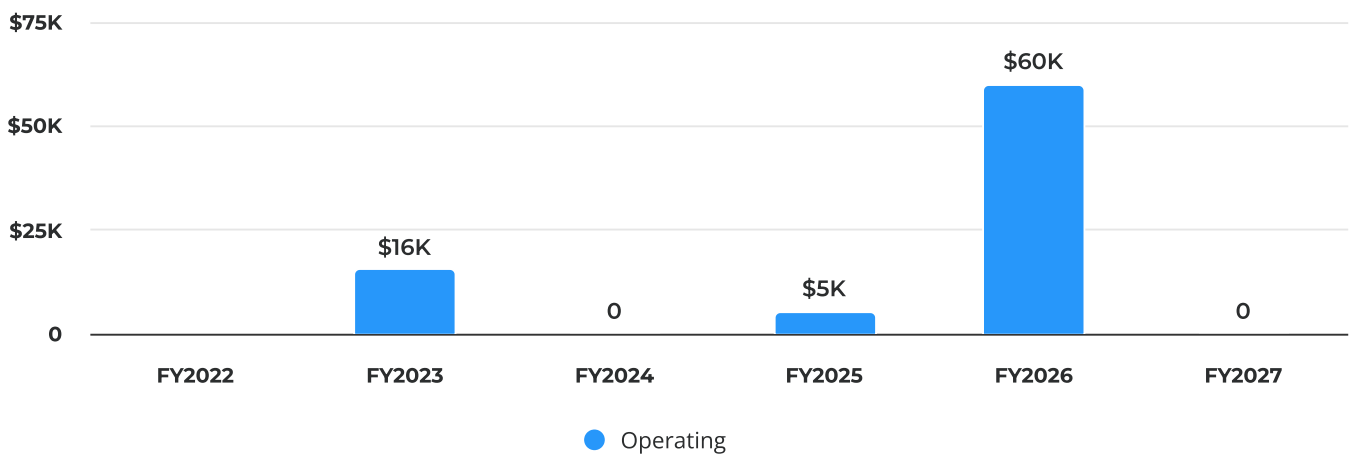


SIT New Building Capital Project

The SIT Insectary Capital Project Fund has been established to support staff in the evaluation of Sterile insect technique and set aside funds to build an insectary to support the development and deployment the required number of sterile male mosquitoes to have a significant impact on the local population of invasive mosquitoes. It is funded by an annual transfer from General Fund Operating Budget and interest earnings.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditure broken into payroll, administrative and operating.

Payroll, which is 74% of the department budget, increases by \$29,646 (6.5%). This is due to a COLA of 3 % for FY2026 and the PY COLA was budgeted at 5% but was actually 10%. Administrative expenses are decreasing by 13% due to professional fees for strategic planning and attorney fees for negotiations were budgeted for 2025. The overall budget increases by 2.7%.

Expenditures by Object Summary

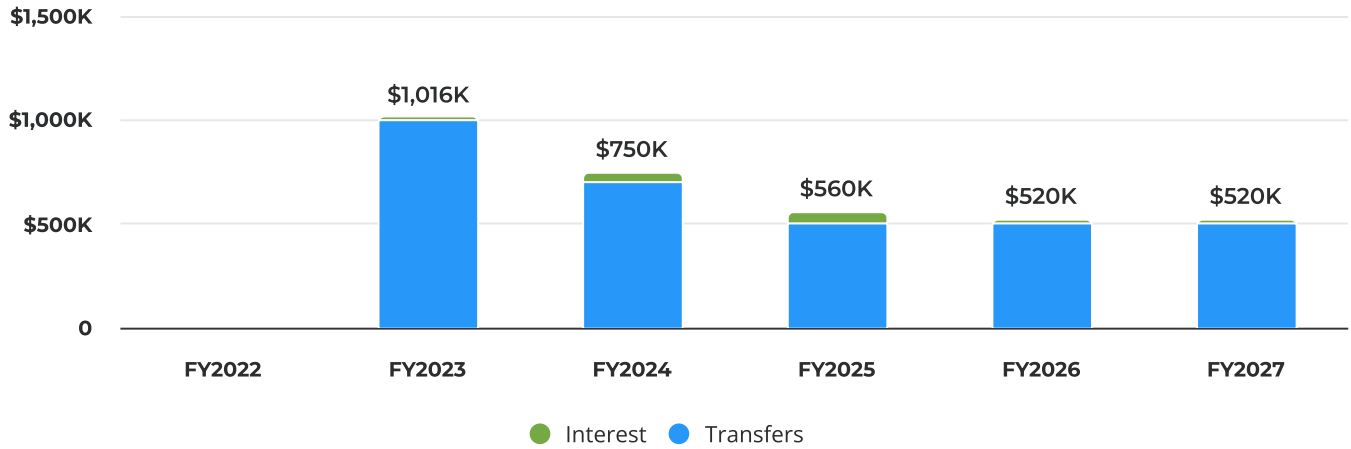
Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Operating			
Capital Outlay	\$60,000	-	-100.00%
Total Operating	\$60,000	-	-100.00%
Total Expenditures	\$60,000	-	-100.00%

SIT New Building Capital Project Fund Budget

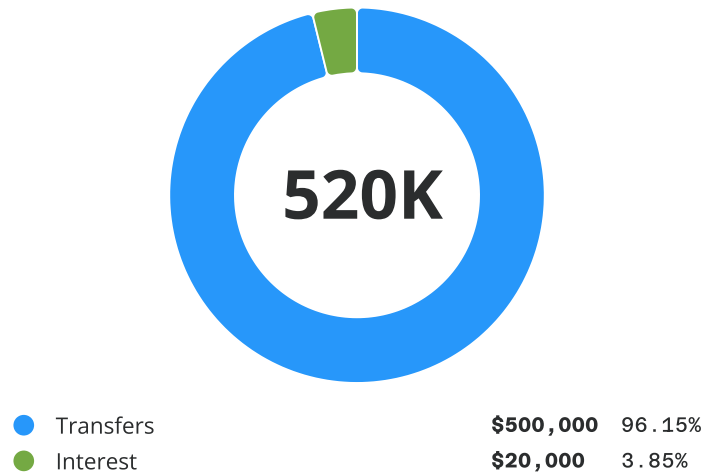
		Proposed Budget	Adopted Budget	Estimated Actual	Actual
		<u>2026-2027</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2024-2025</u>
Beginning Fund Balance		<u>2,732,704</u>	<u>2,161,309</u>		<u>1,630,523</u>
REVENUE					
	Interest	20,000	20,000	20,000	82,181
	Transfers From Operating Bu	500,000	500,000	500,000	500,000
	Sale of Assets				
TOTAL REVENUE		520,000	520,000		582,181
CAPITAL EXPENSES					
	6095 Professional Services		40,000		
	7300 Maintenance		20,000		
	8415 Capital Expenditure				
TOTAL EXPENSES		-	60,000		-
Total Revenue Less Expense		520,000	460,000		582,181
Ending Fund Balance		<u>3,252,704</u>	<u>2,621,309</u>		<u>2,212,704</u>

Revenues by Revenue Source

Historical Revenues by Revenue Source



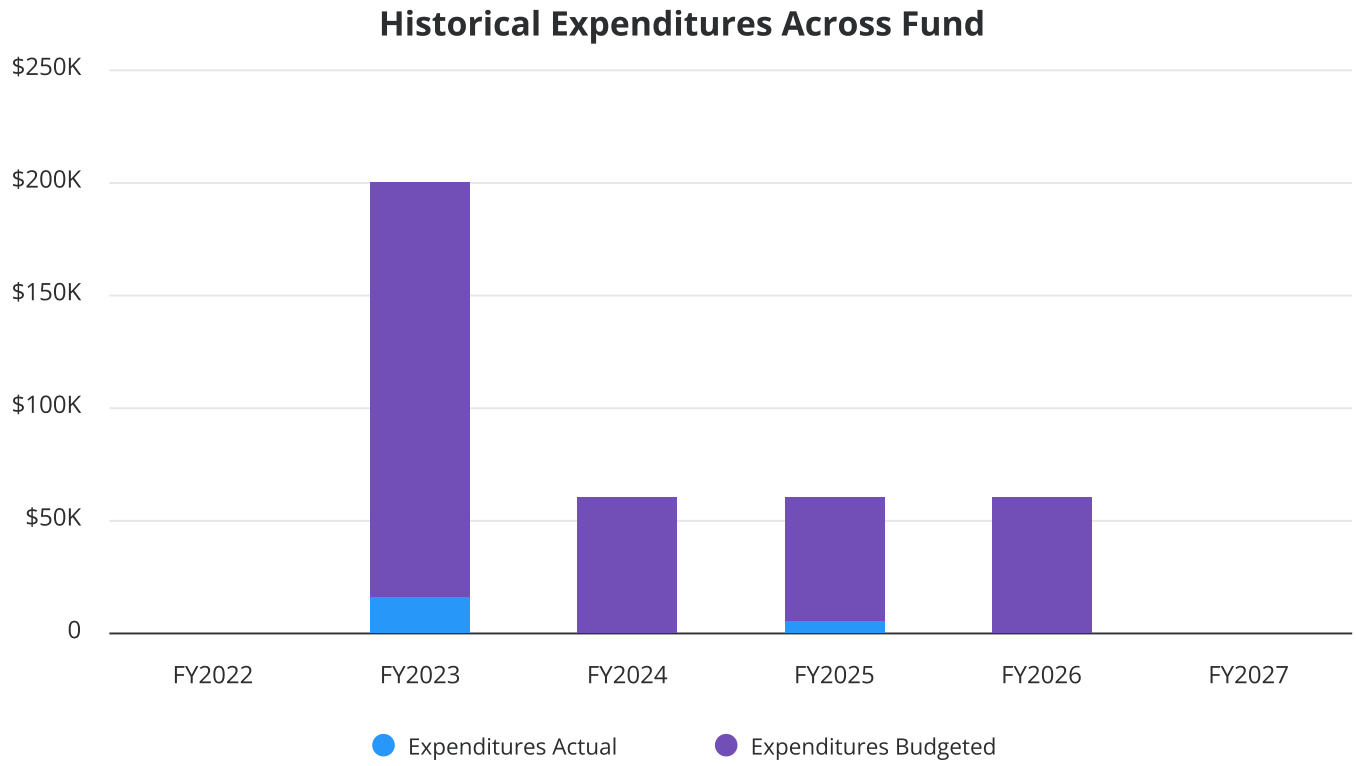
FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2026 Adopted	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
Interest	\$20,000.00	\$20,000.00	-
Transfers	\$500,000.00	\$500,000.00	-
Total Revenues	\$520,000.00	\$520,000.00	-

Expenditure Summary



Capital Improvement Plan

Capital Budgeting Process

Basis for Capital Revenue and Expenditures Estimates

Capital Improvement Project Ranking and Prioritization Process

Definitions and Criteria for Capital Projects

One Year Plan

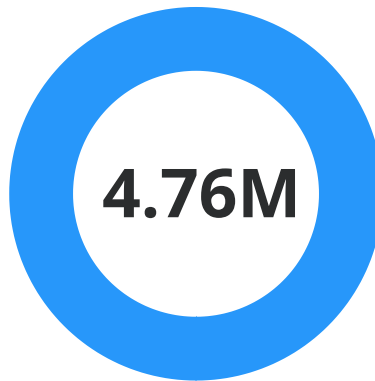
FY27 Total Capital Requested

\$4,378,961

FY27 Total Funding Requested

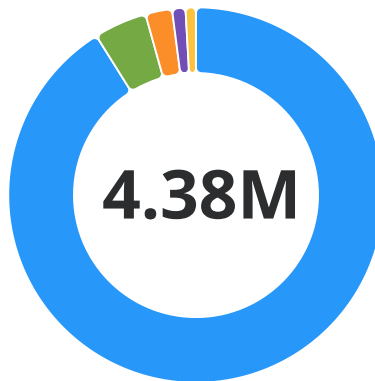
\$4,758,759

FY27 Total Funding Requested by Source



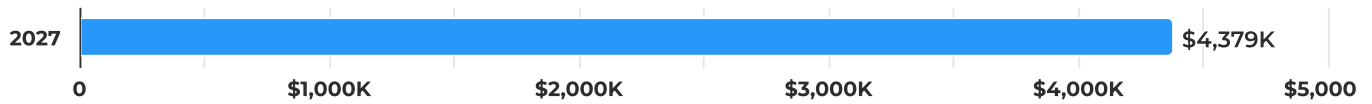
● Funding Source 1	\$4,758,759	100.00%
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FY27 Total Funding Requested by Department



● Facility Capital Replacement	\$3,989,361	91.10%
● Surveillance & Quality Control	\$200,000	4.57%
● Fleet Maintenance	\$100,000	2.28%
● Public Outreach	\$50,000	1.14%
● Information Systems	\$39,600	0.90%

FY27 Capital Cost Breakdown



● Capital Costs	\$4,378,961	100.00%
● Operational Costs	\$0	0.00%

FY27 Cost Savings & Revenue Breakdown

2027

● Revenue	\$0	N/A
● Cost Savings	\$0	N/A

Surveillance & Quality Control

	Historical Budgeted	FY2027	Future Budgeted	Total
Total Surveillance & Quality Control	\$0	\$200,000	\$10,000,000	\$10,200,000

Facility Capital Replacement

	Historical Budgeted	FY2027	Future Budgeted	Total
Total Facility Capital Replacement	\$1,410,009	\$3,989,361	\$0	\$5,399,370

Fleet Maintenance

	Historical Budgeted	FY2027	Future Budgeted	Total
Total Fleet Maintenance	\$0	\$100,000	\$0	\$100,000

Public Outreach

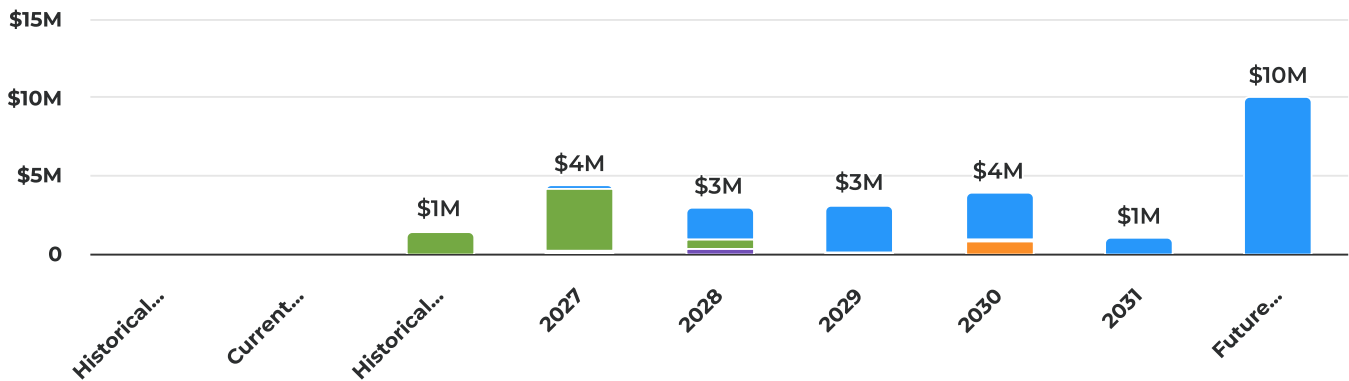
	Historical Budgeted	FY2027	Future Budgeted	Total
Total Public Outreach	\$0	\$50,000	\$0	\$50,000

Information Systems

	Historical Budgeted	FY2027	Future Budgeted	Total
Total Information Systems	\$0	\$39,600	\$0	\$39,600

Capital Improvement Multi-Year Plan

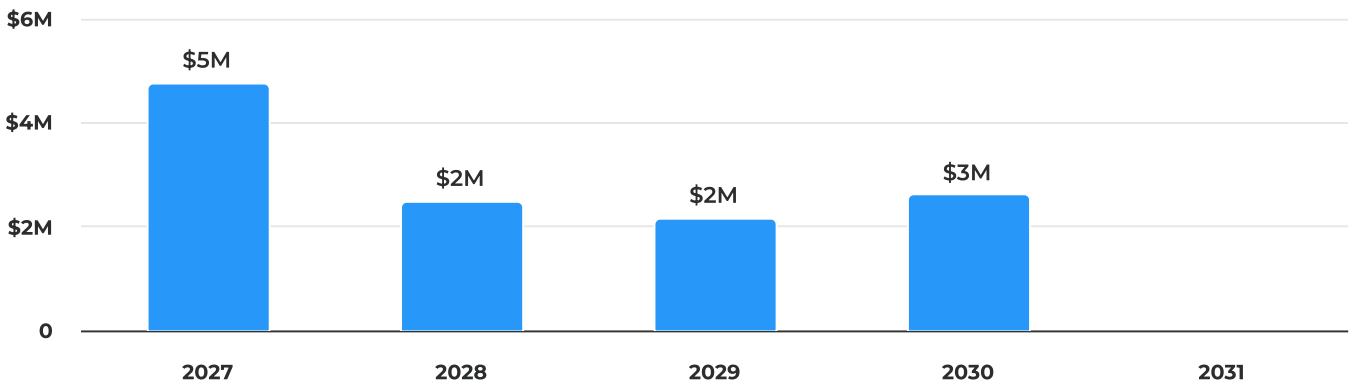
FY27 - FY31 Total Funding Requested by Department (including Historical Actuals, Current Year Estimates, Historical Budgeted, Future Budgeted)



Funding by Department Totals (all years)

Surveillance & Quality Control	\$19,200,000	72.20%
Facility Capital Replacement	\$6,072,751	22.84%
Buildings & Grounds Maintenance	\$831,446	3.13%
Public Outreach	\$350,000	1.32%
Fleet Maintenance	\$100,000	0.38%
Information Systems	\$39,600	0.15%

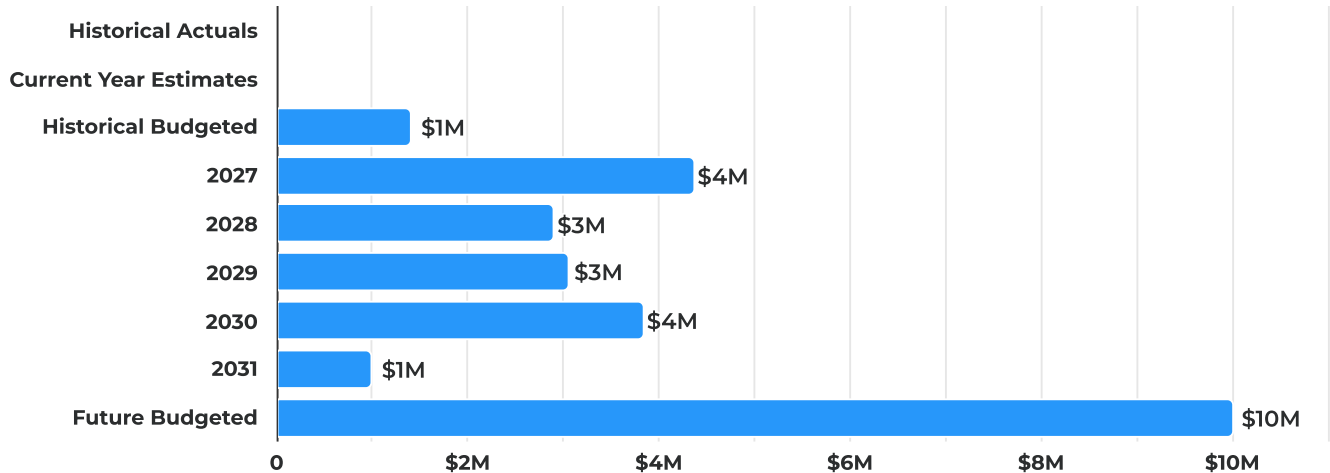
FY27 - FY31 Total Funding Requested by Source



Funding by Source Totals (all years)

Funding Source 1	\$11,998,428	100.00%
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FY27 - FY31 Capital Cost Breakdown (including Historical Actuals, Current Year Estimates, Historical Budgeted, Future Budgeted)



Capital Cost Totals (all years)

● Capital Costs	\$26,593,797	100.00%
● Operational Costs	\$0	0.00%

FY27 - FY31 Cost Savings & Revenue Breakdown

- 2027
- 2028
- 2029
- 2030
- 2031

Cost Savings & Revenue Totals (all years)

● Revenue	\$0	N/A
● Cost Savings	\$0	N/A

Surveillance & Quality Control

	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Total Surveillance & Quality Control	\$0	\$200,000	\$2,000,000	\$3,000,000	\$3,000,000	\$1,000,000	\$10,000,000	\$19,200,000

Facility Capital Replacement

	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Total Facility Capital Replacement	\$1,410,009	\$3,989,361	\$645,881	\$13,500	\$14,000	\$0	\$0	\$6,072,751

Buildings & Grounds Maintenance

	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Total Buildings & Grounds Maintenance		\$0	\$0	\$0	\$0	\$831,446	\$0	\$831,446



Public Outreach

	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Total Public Outreach	\$0	\$50,000	\$250,000	\$50,000	\$0	\$0	\$0	\$350,000

Fleet Maintenance

	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Total Fleet Maintenance	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000

Information Systems

	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Total Information Systems	\$0	\$39,600	\$0	\$0	\$0	\$0	\$0	\$39,600

Debt Overview Summary

The District currently has **no outstanding debt obligations**. As such, there are no debt service requirements or related financial commitments in the current or upcoming fiscal year. The District continues to operate on a pay-as-you-go basis and maintains a strong financial position without reliance on long-term borrowing.

Overview of Debt Policy

The Coachella Valley Mosquito and Vector Control District maintains a formal debt management policy to ensure responsible borrowing practices, safeguard financial stability, and promote transparency. This policy governs the issuance, structure, and repayment of debt and is reviewed periodically to reflect evolving financial conditions and regulatory requirements.

Key principles of the District's debt policy include:

- **Purpose-Driven Borrowing:** Debt may be issued only for capital projects or equipment—such as laboratory upgrades, fleet vehicles, or surveillance technology—with a useful life exceeding the term of the debt.
- **Affordability and Sustainability:** The District evaluates the long-term impact of debt service on operational budgets and public health programs before issuing any new debt.
- **Transparency and Accountability:** All debt issuances are subject to public disclosure, board approval, and compliance with applicable laws.
- **Use of Professional Advisors:** The District engages qualified financial advisors, bond counsel, and underwriters to ensure best practices in structuring and marketing debt.

Legal Debt Limits

Although the District currently has no outstanding debt, it remains subject to statutory debt limitations as defined by the California Constitution and Government Code.

- **General Obligation Bonds (GO Bonds):** Under California Government Code Section 43605, the District may issue GO bonds up to **15% of the assessed valuation of taxable property** within its jurisdiction. These bonds require **two-thirds voter approval** and are repaid through property taxes.
- **Revenue Bonds:** These can be issued without voter approval if backed by a dedicated revenue stream (e.g., service fees, benefit assessments). District must meet **coverage requirements** to ensure repayment capacity.
- **Lease-Purchase Agreements and Certificates of Participation (COPs):** These financing tools are **not considered debt** under Article XVI of the California Constitution, provided they do not obligate the District's taxing power. They are commonly used for equipment or facilities and require board approval and public disclosure.
- **Short-Term Debt:** Districts may issue short-term debt (e.g., Tax and Revenue Anticipation Notes) to manage cash flow, especially in anticipation of property tax receipts. These must comply with Government Code Section 8855(i) and be included in the District's debt policy.

As of the date of this report, the District's legal debt capacity remains fully available.

Coverage Requirements

For any future issuance of revenue-backed debt, the District adheres to strict coverage requirements to ensure repayment capacity:

- **Minimum Debt Service Coverage Ratio (DSCR):** The District targets a DSCR of at least **1.25x**, meaning net revenues must exceed annual debt service by 25%.

- **Reserve Requirements:** Debt instruments may require the establishment of a debt service reserve fund equal to one year's maximum annual debt service.
- **Rate Covenants:** The District commits to maintaining rates and fees sufficient to meet operating costs and debt obligations.

These coverage standards are designed to protect bondholders and preserve the District's creditworthiness.

Current Debt Status

As of the reporting period, the District has **no outstanding debt obligations**. However, this section is included to provide full transparency and to outline the framework under which future debt may be considered.

The District remains committed to prudent financial stewardship and will only pursue debt financing when it aligns with strategic priorities—such as expanding vector surveillance, upgrading abatement equipment, or enhancing public outreach—demonstrates affordability, and complies with all legal and policy requirements.

Debt Service Overview

Current Debt Status

As of the current fiscal year, the District has no outstanding debt obligations. Consequently, there are no principal or interest payments scheduled, and no debt service expenditures are reflected in this budget.

Explanation of Absence

The absence of debt service schedules is due to the District's current debt-free status. This reflects prudent financial management and a commitment to operating within available resources.

Future Debt Considerations

While no debt is currently issued, the District may consider issuing debt in future fiscal years to fund capital improvements or infrastructure projects. If debt issuance is anticipated, projected debt service schedules will be included in future budget documents to ensure transparency and informed decision-making.

Historical/Hypothetical Debt Service Schedule

To provide context, the following table presents a hypothetical debt service schedule based on prior debt issuances or typical municipal bond structures. This helps stakeholders understand the potential impact of future debt on the District's financial position.

Fiscal Year	Principal	Interest	Total Debt Service
2022	\$0	\$0	\$0
2023	\$0	\$0	\$0
2024	\$0	\$0	\$0
2025	\$0	\$0	\$0
2026	\$0	\$0	\$0
2027	\$0	\$0	\$0

Bond Ratings Disclosure

Bond Ratings

Although the District currently has no outstanding bonded debt, this section provides an overview of bond ratings to support transparency and demonstrate preparedness for potential future debt issuances.

What Are Bond Ratings?

Bond ratings are independent assessments of a government's creditworthiness, issued by nationally recognized rating agencies such as **Moody's Investors Service**, **S&P Global Ratings**, and **Fitch Ratings**. These ratings influence the interest rates the District would pay on borrowed funds and reflect the financial strength, management practices, and economic outlook of the issuing entity.

Why Bond Ratings Matter

- **Lower Borrowing Costs:** Higher ratings typically result in lower interest rates.
- **Investor Confidence:** Strong ratings attract a broader pool of investors.
- **Financial Reputation:** Ratings serve as a public measure of fiscal responsibility.

Rating Scale Overview

Bond ratings range from **AAA** (highest quality) to **D** (default). Ratings are generally categorized as:

- **Investment Grade:** AAA to BBB (or equivalent)
- **Speculative Grade:** BB and below

A visual rating scale and agency logos may be included to enhance understanding.

District's Target Rating

In the event of future debt issuance, the District will seek to achieve a rating of **AA or higher**, reflecting its commitment to sound financial management, strong reserves, and prudent debt policies. This target aligns with peer agencies and supports long-term affordability.

Historical Ratings and Comparables

If applicable, historical ratings for prior bond issuances will be included to provide context. In the absence of current ratings, the District may reference ratings of comparable agencies with similar financial profiles and service areas.

The Rating Process

Obtaining a bond rating involves:

1. Preparing comprehensive financial documentation.
2. Engaging with rating analysts.
3. Undergoing a formal review of fiscal policies, economic conditions, and governance practices.

The District may work with financial advisors to facilitate this process and ensure a favorable outcome.

Current Bond Rating Status

The District currently does not have any outstanding bonds and therefore does not possess any bond ratings. This status is consistent with the District's current debt-free position.

Future Bond Rating Considerations

If the District plans to issue bonds in the future, it will initiate the process of obtaining bond ratings from recognized rating agencies such as Moody's Investors Service, Standard & Poor's (S&P), or Fitch Ratings. These ratings will reflect the District's

creditworthiness and will be disclosed in future budget documents to ensure transparency and provide stakeholders with comprehensive financial information.

Appendix



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future

date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.