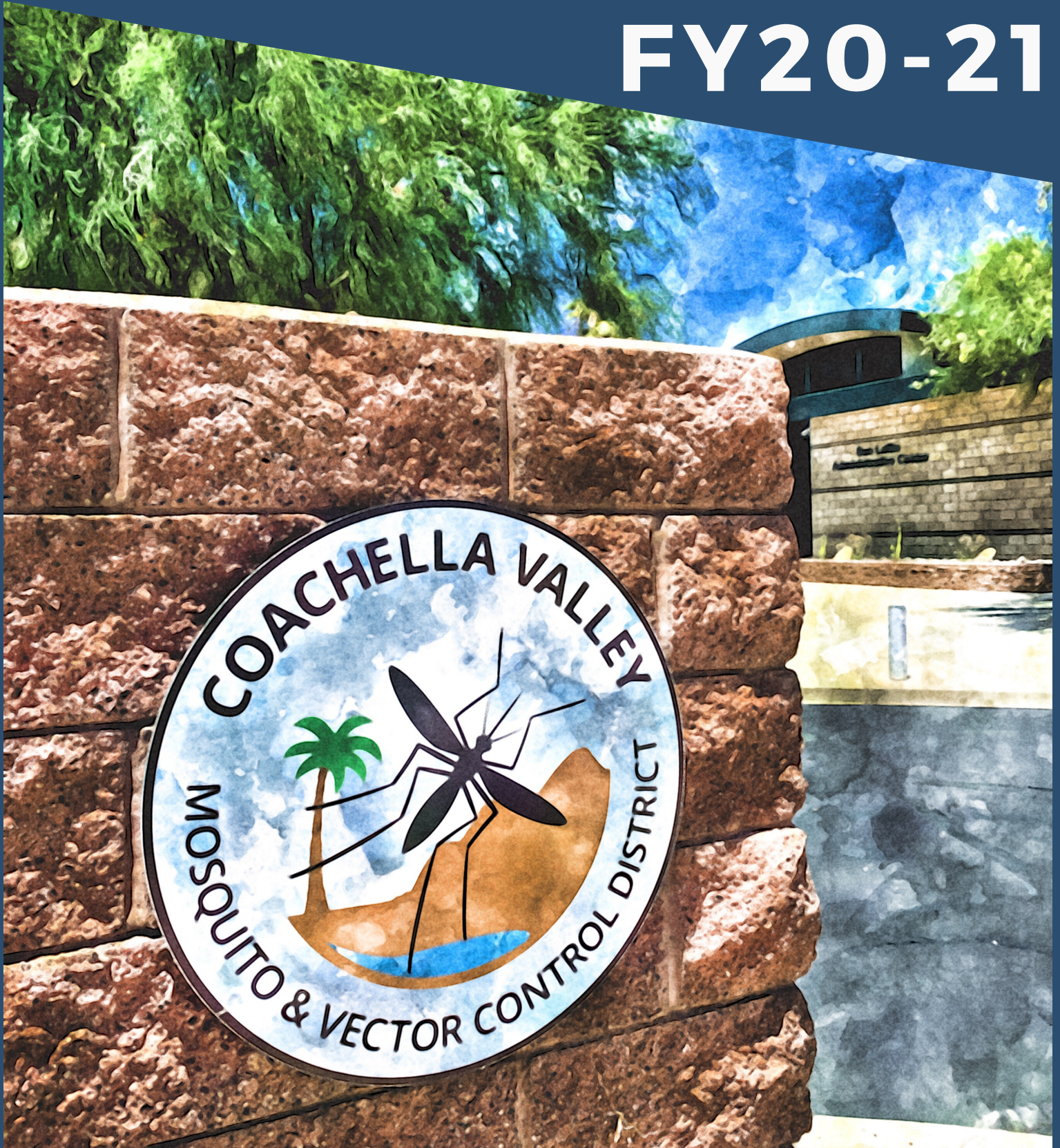


COACHELLA VALLEY MOSQUITO & VECTOR CONTROL DISTRICT

ANNUAL BUDGET FY20-21



PROTECTING PUBLIC HEALTH SINCE 1928



Mission Statement

We are dedicated to enhancing the quality of life for our community by providing effective and environmentally sound vector control and vector-borne disease prevention programs.

Vision

To progress towards a future free of vector-borne disease using proven scientific, technical, and educational strategies, which are financially and environmentally sound.

Board of Trustees

Representing	Name	Title	Appointment	Term Expiration
County of Riverside	Franz De Klotz	President	2017	2021
City of La Quinta	Doug Hassett	Vice President	2015	2021
City Of Palm Desert	Doug Walker	Secretary	2007	2021
City of Indian Wells	Clive Weightman	Treasurer	2017	2021
City of Cathedral City	Sergio Espericueta	Trustee	2019	2021
City of Coachella	Philip Bautista	Trustee	2019	2021
City of Indio	Benjamin Guitron IV	Trustee	2018	2021
City of Palm Springs	Dr. Douglas Kunz	Trustee	2016	2021
City of Rancho Mirage	Isaiah Hagerman	Trustee	2019	2021
County of Riverside	Bito Larson	Trustee	2012	2021

Finance Committee

Name	Title
Clive Weightman	Treasurer
Isaiah Hagerman	Trustee
Bito Larson	Trustee

Coachella Valley Mosquito and Vector Control District
Jeremy Wittie, MS, General Manager

43-420 Trader Place, Indio, CA 92201 • (760) 342-8287

www.cvmosquito.org

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Budget Message

To the Board of Trustees and our District Constituents,

For over 90 years, the Coachella Valley Mosquito and Vector Control District (District) has protected Valley residents from insects that can transmit viruses and other disease-causing agents to humans (vectors). In 1928 the District was formed to control eye gnats and since then, our public health services have expanded to a comprehensive, science-based, Integrated Vector Management program defined by mosquito-borne disease surveillance, control, public education, and quality control.

The District's mission is to enhance the quality of life for our community by providing effective and environmentally sound vector control and vector-borne disease prevention services. With our mission in mind, and using our Strategic Plan as a guide, District staff worked diligently to develop this Fiscal Year (FY) 2020-21 budget. This budget supports our dedicated staff, garners essential resources, and drives management decisions over the course of the year to ensure our mosquito and vector control services are met while maintaining our vision of a Valley free of vector-borne diseases.

Budget Summary

The FY 2020-21 budget is split into two pieces (a) Operating expenses and (b) Capital expenditures. The total of the two is \$12.1 million.

	Budget 2019-20	Budget 2020-21	Budget Change	% Change
Operating Expenses	\$11,608,398	\$11,509,286	(\$99,112)	(0.9%)
Capital Expenditures	\$1,287,555	\$559,186	(\$728,369)	(56.6%)
Total Budget	\$12,895,953	\$12,068,472	(\$827,481)	(6.4%)

Operating Budget:

The FY2020-21 Operating budget shows a decrease of \$99,112, or 0.9 % in expenses compared to prior year. However, in FY2019-20 the District made an extraordinary, once off lump sum payment of \$600,000 to CalPERS to reduce the unfunded liability. Therefore, excluding this \$600,000 lump sum from the FY2019-20 Operating budget, the planned 2020-21 Operating expenses have actually increased by \$500,888 or 4.6%.

The organizational split of the Fiscal Year 2020-21 Operating Expenses, of \$11,509,286, are shown in the pie chart below:

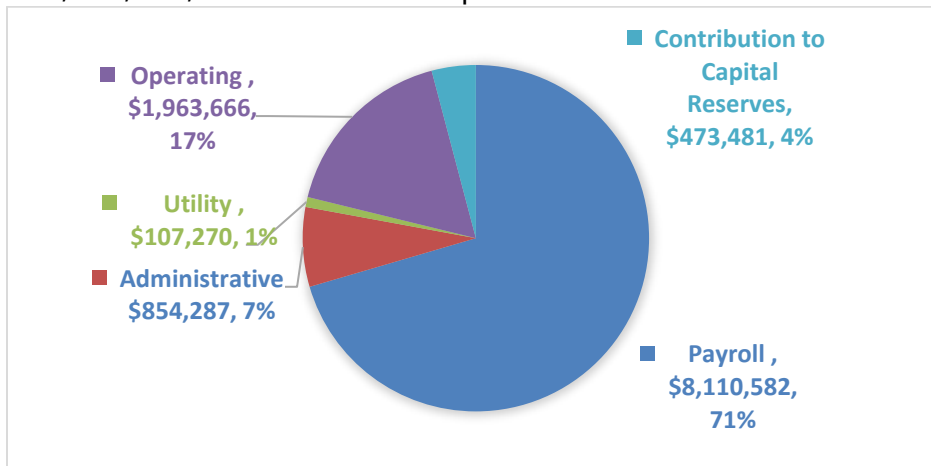


Figure 1 FY2020-21 Operating Expenditure Profile

Payroll expenses account for 71 % of the total budget. In FY 2020-21, the District is increasing full-time equivalent (FTE) staff budget by 1 to 69 FTE. This one FTE increase is two positions planned to start in early spring 2021. One position is in Public Outreach and the other in Field Operations. Increasing our services is the main objective for these positions. The invasive mosquito, *Aedes aegypti*, now present throughout the Coachella Valley has put a disproportional workload on current staff necessitating additional personnel.

Operating expenses account for 17% of the total budget and remain approximately the same as the FY 2019-20 budget.

Administrative expenses account for 7% of the total budget. They increase due to rising costs in workers' compensation, property and liability insurance premiums, and an increase in third-party professional fees.

Utility expenses account for 1% of the total budget.

Contributions to capital reserves account for 4% of the total budget. These expenses ensure the District is in a strong long term financial situation with regards to facility and equipment, preventative maintenance and replacement. This proactive planning and reserves ensure the continuity of services required to protect Valley residents and visitors from vectors and the pathogens they can transmit.

Capital Expenditure Budget:

The details of the Fiscal Year 2020-21 Capital expenditures of \$559,186, are shown in the pie chart below:

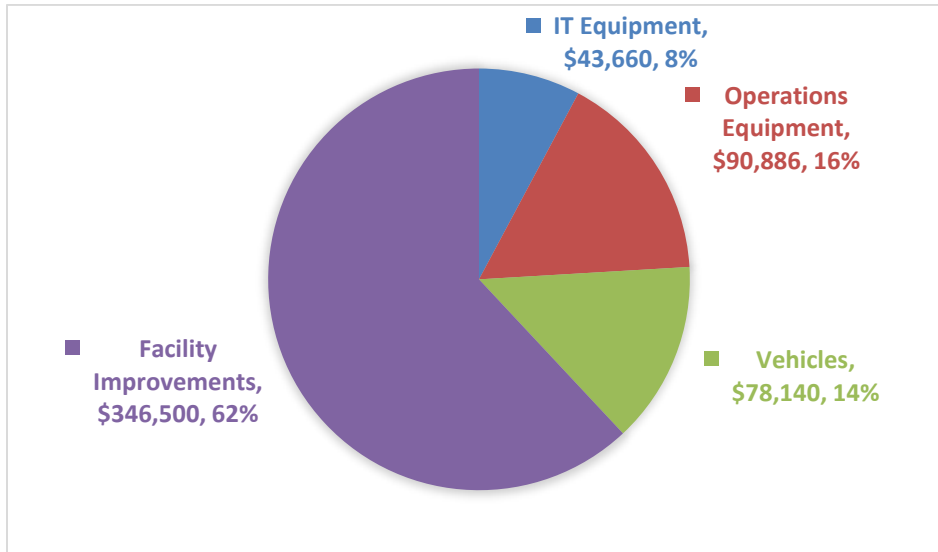


Figure 2 FY20-21 Capital Expense Profile

The planned expenditures on Capital improvement projects has decreased by \$728,369 as compared with FY 2019-20 budget. This decrease is mainly due to the completion of the large Thermal Remediation project in FY 2019-20, which cost \$538,845. More information on the planned expenditures can be found in the capital budget section.

Overall Source of Funds

	Budget 2019-20	Budget 2020-21	Budget Change	% Change
Operating				
General Revenue	\$8,860,643	\$9,272,412	\$411,769	4.4%
Benefit Assessment	\$2,147,755	\$2,299,810	\$152,055	6.6%
Capital Projects				
Funding from Reserves	\$1,887,585	\$496,250	(\$1,391,335)	(280.4%)
Total Budget	\$12,895,953	\$12,068,472	(\$827,481)	(6.4%)

General Revenue: ad-valorem property taxes, Thermal facility rental fees, reimbursement for mosquito sample virus testing for the County of Riverside Public Health, and investment interest income.

Benefit Assessment Revenue: represents an increase from \$13.48 to \$14.39 per single-family resident.

Full details of the Operating revenue sources is shown in the pie-chart below.

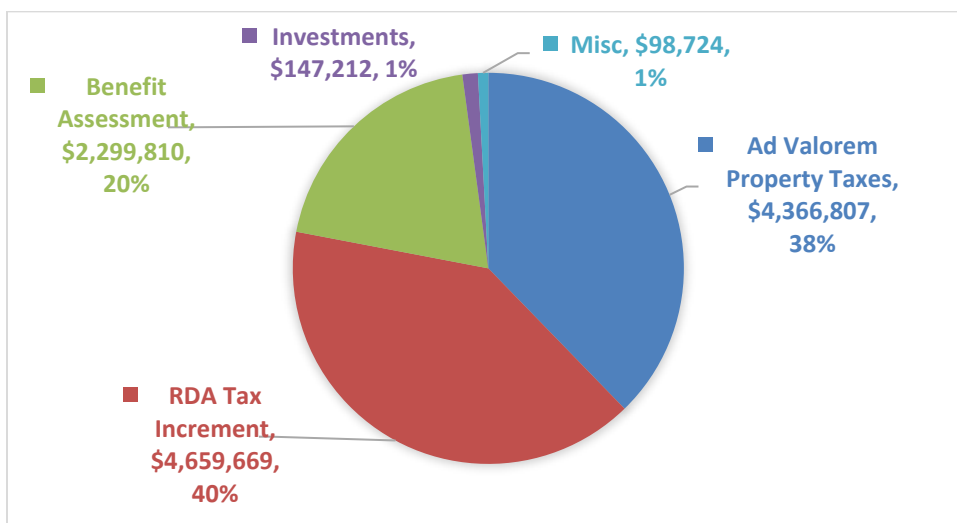


Figure 3FY2020-21 Revenue

Capital Project Funding for FY 2020-21 is forecast to be \$496,250 and will be funded by draw-down from current capital reserves.

Potential impacts of the COVID-19 pandemic on the District’s revenue is discussed further in the budget document.

Short term and long term issues impacting the budget

Working Capital: The District maintains a minimum working capital Reserve for Operations equal to \$4,800,000. These funds are set-aside because the District receives the majority of its funding from property taxes and the benefit assessment collected by the County of Riverside. These funds do not reach the District until January, six months into the fiscal year. Figure 4 shows the estimated impact on monthly cash flow based on the budgeted revenue and expenses for FY2020-21.

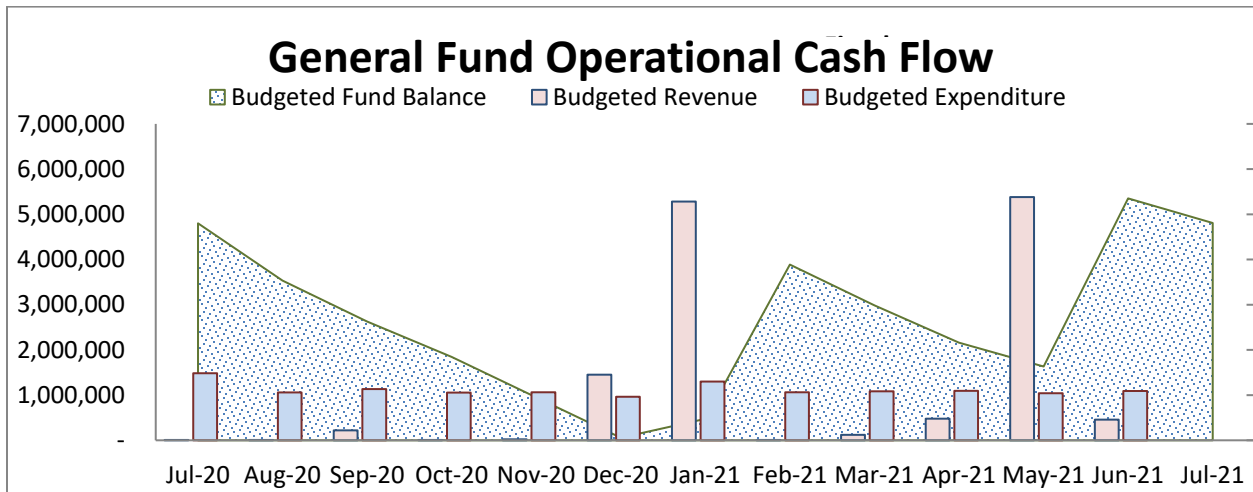


Figure 4 Working Capital

Historically, the point at which the revenue v expense deficit is at its greatest is the end of November. Based on budget estimates for FY2020-21, November year-to-date expenses will exceed year-to-date November revenue by almost \$4.7 million. Holding \$4.8 million set aside as working capital will fund this deficit. The deficit will then reduce following the first installment of property tax receipts in December.

Invasive Species: The yellow fever mosquito, *Aedes aegypti*, continues to spread not only in the Valley but across the state of California. The ecology of this mosquito makes it a challenge for mosquito control agencies State-wide both in its control and threat of vectoring new mosquito viruses. Because of this mosquito, the District is increasing its service by hiring additional staff to assist with invasive *Aedes aegypti* control and education to communities. Changing behaviors of Valley residents and empowering residents to reduce mosquito breeding sites on their property and in their neighborhood is one of the only long term solutions in successfully ridding this mosquito from our communities. Other strategies such as sterile insect technique (SIT) are currently being evaluated as potential long term control measures in the future.

Emergency Reserve for Public Health Emergency: Viruses that our Valley mosquitoes do and can possibly transmit requires that the District have set aside a reserve of funds to quickly respond to an outbreak of mosquito-borne disease. Science-based strategies to stop an outbreak, typically require wide-area control measures. These types of wide-scale operations, primarily conducted by air, can quickly deplete millions of dollars in reserves in a matter of weeks to control adult

mosquitoes and interrupt disease transmission to humans. Beginning balance July 1, 2020 is estimated to be \$4,309,674. Ending balance June 30, 2021 is estimated to be \$4,309,674.

Facility and Operations Equipment: For funding of ongoing facility maintenance, operations equipment, and vehicle replacement, the District uses a third-party firm to carry out a reserve study analysis and annual update. Currently, the funding level for the facility and vehicle equipment replacement is around 70% funded which is a very solid financial position for these capital funds. Beginning balance July 1 2020 is estimated to be \$3,131,496. Ending balance June 30, 2021 is estimated to be \$3,055,603

CalPERS Pension and Other Post-Employment Benefit (OPEB) Liabilities: In FY 2019-20 the Board of Trustees directed the District to control the continual escalating pension costs to the District's CalPERS plan by making a one-off lump sum payment of \$600,000 on top of the annual payment towards the District's CalPERS unfunded liability. In addition, the District shortened the amortization period from 27 years to 5 years saving an estimated interest payment of \$800,000. For FY 2020-21 the Board's direction is to continue as the District incorporates the higher annual contribution over a shorter amortization period of \$319,863.

The District provides healthcare through CalPERS PEHMCA offering retiree medical coverage pursuant to government code 22893. According to the latest actuarial valuation, the value of the accumulated liability for the fiscal year ending June 30, 2019, is \$3,584,704 (total OPEB liability). The District sets aside funds to cover retiree health liabilities in the California Employers Retiree Benefit Trust (CERBT) Fund, a qualifying trust, the Fiduciary Net Position of the District funds held in CERBT are \$3,037,000 leaving a Net OPEB Liability of \$547,704 with a funding ratio of 85 %. The District annually prefunds \$312,420 which is the last GASB 45 annual required contribution before GASB 75 took its place.

Conclusion

Our dedicated staff remains steadfast in the ever-evolving environment of our Valley. Whether it is reducing the threat of mosquito-borne viruses in our neighborhoods to preventing our parks from being overrun with red imported fire ants, we will continue to serve our community by providing effective and environmentally sound vector control and disease prevention services. This comprehensive budget reflects

a unified and fiscally sound effort by the Board and staff in shaping the programs that enhance the quality of life for all who live and visit the Coachella Valley.

I would like to give special thanks to the District's Finance Committee comprised of Board Treasurer Clive Weightman, Trustee Bito Larson, and Trustee Isaiah Hagerman for the guidance and valuable contributions in the development of the budget document. I would also like to thank David I'Anson, the District's Administrative Finance Manager for facilitating the budget development process with our Finance Committee and dedicated Management and Supervisory Team. It has been a rewarding collaborative process for me working with all those involved to deliver to you this year's balanced 2020-21 fiscal budget.

Respectfully submitted,

Jeremy Wittie, M.S.
General Manager

Major Assumptions

REVENUE ASSUMPTION

- Benefit Assessment rates increase \$0.91 per Single Family Equivalent (SFE) to \$14.39 per SFE, revenue per Engineers Report estimated to be \$2,299,810.
- Property tax Revenue to increase 3% a conservative estimate based on assessors valuation and previous year's revenues.

EXPENDITURE ASSUMPTION

The District employs 61 full time equivalent (FTE), increased with seasonal (part time) staff beginning early summer 8.1 FTE, totaling 69.1 full time equivalents (FTE). An increase of 1.8 FTE over current fiscal year latest estimate of 67.3 FTE

- Cost of living adjustment ## percent for all employees.
- CalPERS Employer Rate increase from 8.563% to 9.281 % (Classic).

Capital Reserves Forecast

The total beginning spendable Capital Fund balance is estimated to be \$12,829,949. Our capital planning has resulted in four Reserve Funds. Full details of what each Reserve covers are shown in the budget paper. The opening balances are estimated to be:

- a. General Reserve: \$9,657,378
- b. Thermal Facility Remediation Fund Reserve: \$41,075
- c. Capital Equipment Replacement Fund Reserve: \$1,194,706
- d. Capital Facility Replacement Fund Reserve: \$1,936,790

Capital Reserves Forecast	Beginning Balance July 1, 2020	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2021
GENERAL FUND					
Committed Reserves: <i>Reserve for Public Health Emergency</i>	4,309,674				4,309,674
Assigned Reserves: <i>Reserve for Operations</i>	4,800,000	11,509,286	(483,231) ⁽¹⁾	(11,026,055)	4,800,000
<i>Reserve for Future Healthcare Liabilities</i>	547,704				547,704
<i>Unassigned(Net OPEB Liability)</i>					
Total	\$9,657,378	11,509,286	(483,231) ⁽¹⁾	(11,026,055)	\$9,657,378
THERMAL FACILITY REMEDIATION FUND RESERVE					
Assigned Reserves: <i>Thermal Facility Remediation Fund</i>	41,075	17,519	35,000 ⁽¹⁾	0	93,594
Total	41,075	17,519	35,000	0	93,594
CAPITAL EQUIPMENT REPLACEMENT FUND					
Assigned Reserves: <i>Reserve for Equipment</i>	1,194,706	7,500	(444,706) ⁽²⁾ 43,187 ⁽¹⁾	(134,546)	666,141
Total	1,194,706	7,500	(401,519)	(115,446)	666,141
CAPITAL FACILITY REPLACEMENT FUND					
Assigned Reserves: <i>Reserve for Facility & Vehicle Replacement</i>	1,936,790	37,312	444,706 ⁽²⁾ 395,294 ⁽¹⁾	(424,640)	2,389,462
Total	1,936,790	37,312	840,000	(424,640)	2,389,462
Total Fund Balance	12,829,949				12,806,575

⁽¹⁾Transfer to / from Operating Budget

⁽²⁾Transfer to / from Capital Equipment Reserve

OPERATING BUDGET SUMMARY

REVENUE

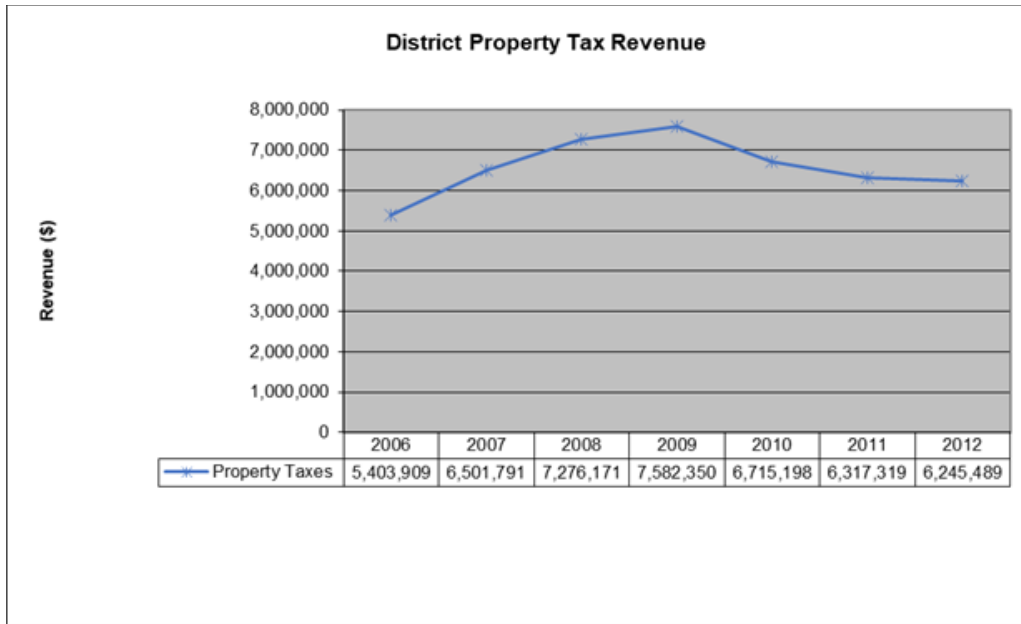
For Fiscal Year (FY) 2020-21 the total operating revenue is forecast to increase to \$11,509,286 which is 2.7% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2020 of \$11,195,683.

REVENUE	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 6/30/2020	% DIFFERENCE	PROPOSED BUDGET 2020-2021	% DIFFERENCE
PROPERTY TAXES CURRENT	8,561,446	8,736,291	2.0%	8,989,659	2.8%
PROPERTY TAXES PRIOR	36,197	36,817	1.7%	36,817	0%
INTEREST INCOME	200,000	175,000	-12.5%	120,000	-46%
MISCELLANEOUS	63,000	63,000	0%	63,000	0%
BENEFIT ASSESSMENT	2,147,755	2,184,575	1.7%	2,299,810	5.0%
TOTAL	\$11,008,398	\$11,195,683	1.7%	\$11,509,286	2.7%

Analysis and Potential Impact of COVID-19 Pandemic on FY 20-21 Revenue

The District is part of the Teeter plan so defaults on property taxes or late payments should not affect the District's revenue in the coming fiscal year. The Teeter plan provides California counties with an optional alternative method for allocating delinquent property tax revenue. Using the accrual method of accounting under the Teeter plan, counties allocate property tax revenues based on the total amount of the property taxes billed, but not yet collected. The Teeter plan allows the counties to finance property tax receipts for local agencies by borrowing money to advance cash to each taxing jurisdiction in an amount equal to the current year's delinquent property taxes.

In 2008 the housing market in Coachella Valley collapsed because of all of the foreclosures. There were defaults on property taxes however because the District is part of the Teeter plan, revenue still rose in FYs 07/08 & 08/09. In FY09/10 revenue started to fall. This is because the assessed valuation lowered 2010 as a result of the foreclosures /bank sales, and the Assessor's Office resetting the house values for property tax purposes. If the same were to happen now, we would see potential falling of revenue in Fiscal Year 2021-22 because of lower assessed values not defaults on taxes.



For FY 2020-21 property taxes were based on a 3 % increase – it is likely to be closer to 4%. If there is a drop in assessed valuation – it will take a year to hit. Only expected decrease in revenue for FY2020-21 will be interest earnings from District investments.

REVENUE ASSUMPTION

- Benefit Assessment rates per Single Family Equivalent (SFE) is \$14.39 per SFE estimated revenue \$2,299,810.
- Property Tax Current to increase by 3 % in line with Assessors Valuation.
- Interest revenue lowered to \$120,000.

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

EXPENDITURE

Total Operating budget expenditure for FY2020-21 is forecast to be \$11,375,149 this is a 0.15% decrease over the estimated actual for FYE June 30, 2020. Variability factors that affect operating expenditures include mosquito abundance, disease presence and presence of invasive of species i.e *Aedes aegypti*. CPI increase for Riverside Area in February 2020 is 3.0 %.

EXPENDITURE	ADOPTED BUDGET 2019-2020	ESTIMATED ACTUAL 6/30/2020	% DIFFERENCE	PROPOSED BUDGET 2020-2021	% DIFFERENCE
PAYROLL	8,259,347	8,067,525	-2.3%	8,110,582	0.5%
ADMINISTRATIVE	770,704	717,631	-6.9%	854,287	16.0%
UTILITY	116,000	147,946	27.5%	107,270	-37.9%
OPERATING	1,958,800	1,955,449	-0.2%	1,963,666	0.4%
CONTRIBUTION TO CAPITAL RESERVES	503,547	503,547	0.0%	473,481	-6.4%
TOTAL EXPENSES & TRANSFERS	\$11,608,398	\$11,392,098	-1.9%	\$11,509,286	1.0%

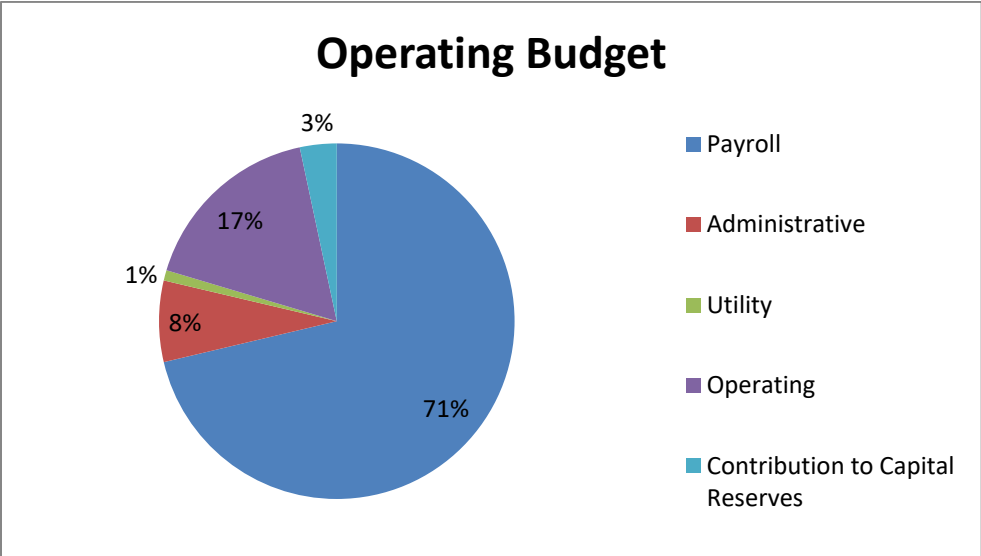


Figure 1 Operating Budget

Expenditures are broken down into Payroll, Administrative, Utility, Operating and Contribution to Capital Reserves. Payroll costs, which account for 71 % of the budget, are projected to increase by 0.5% over the estimated actual for FYE June 30, 2020. The reason for the small increase is because in FY2019-20 there was a lump sum payment of \$600,000 made to the CalPERS Unfunded Liability, removing this lump sum payment from FY2019-20 Budget would show that FY2020-21 operating budget is increasing by 6.2 % over latest estimate for fiscal year ending June 30 ,2020.

The 2020-21 Operating budget is 0.4% more than the latest estimate for 2019-20. Administrative expenditures are projected to increase by 14.6%, Utility decrease by 37.9% and Contribution to Capital Reserves decrease 6.4 %.

EXPENDITURE ASSUMPTIONS

Payroll -Organizational Changes Summary

- Public Outreach Department
 - Public Information Manager and Community Outreach Coordinator not budgeted.
 - ***New positions budgeted – Community Liaison***
 - Community Liaison I at 1.0 FTE
 - Community Liaison I at 0.5 FTE
 - Increase in Public Outreach Department staffing by 0.5 FTE. Second Community Liaison position will be brought on until mid-fiscal year pending needs assessment.
- Operations Department – ***Additional Existing Position***
 - Lead Vector Control Technician is being budgeted at 0.5 FTE to be filled mid-fiscal year to allow for re-structuring of Operations Department.
 - Increase in Operations Department staffing by 0.5 FTE.
- Surveillance and Quality Control Department (SVQC) – ***Re-classification***
 - Lab Technician re-classified to Lab Assistant I.
 - Results in expansion of essential duties with no increase in staffing to the SVQC Department.
- Facilities Department –***Re-classification***
 - Utility Worker I & II reclassified to Facilities Maintenance Technician I & II
 - Results in expansion of essential duties with no increase in staffing to the Facilities Department.

The District employs 61 full-time staff, increased with seasonal (part time) staff beginning early summer, totaling 68.1 full time equivalents (FTE).

- Cost of living adjustment ## percent for all employees.
- CalPERS Employer Rate increase from 8.563% to 9.281 % (Classic).

Proposed FY2020-21			
Department	Full Time FTEs	Part Time FTEs	% of Total
Administration	2.0	0.0	2.9%
Finance	4.0	0.0	5.8%
Human Resources	3.0	0.0	4.3%
Information Systems	3.0	0.0	4.3%
Public Outreach	4.5	0.0	6.5%
Fleet Maintenance	2.0	0.0	2.9%
Buildings & Grounds Maintenance	2.0	0.0	2.9%
Surveillance & Quality Control	10.0	1.3	16.4%
Control Operations	26.1	0.0	37.8%
RIFA	2.2	3.4	8.1%
Aedes	2.2	3.4	8.1%
Total	61.0	8.1	100.0%

Estimated Actual FY2019-20			
Department	Full Time FTEs	Part Time FTEs	% of Total
Administration	2.0	0.0	3.0%
Finance	4.0	0.0	6.1%
Human Resources	3.0	0.4	4.6%
Information Systems	3.0	0.0	4.6%
Public Outreach	3.0	0.0	4.6%
Fleet Maintenance	2.0	0.0	3.0%
Buildings & Grounds Maintenance	2.0	0.0	3.0%
Surveillance & Quality Control	10.0	1.0	15.2%
Control Operations	30.0	6.9	56.3%
Total	59.0	8.3	100.0%

Administrative Expenses

- Property and liability insurance dues increase from FY2019-20 Budget to \$160,395. Retrospective adjustment is forecast to be lower, VCJPA are factoring in retaining 50 % of retrospective adjustments to build equity in the program.
- Workers compensation insurance dues are increased to \$234,697. Retrospective adjustment is estimated to be \$50,000

- Professional Fees increase – Strategic Plan R firm to revise employee evaluations and to evaluate long term health care liabilities.
- Attorney Fees are increased to \$63,000 because of potential litigation.

Utility Expenses

- Expenses are forecast to reduce because of Wireless charges are now included in Operations.

Operating Expenses

- Contingency Expense of \$100,000. This amount is less than 10 % of the Operating Expenses minus the Research Budget. This expense is built into the budget in case there is a need to buy more equipment, chemicals or aerial services.

CAPITAL BUDGET – SUMMARY

The **Thermal Facility Remediation Fund Reserve** includes rental revenue of \$17,724 and a fund transfer from the General Fund of \$35,000.

Figure 2 Thermal Facility Remediation Fund Reserve Capital Budget

Coachella Valley Mosquito and Vector Control District THERMAL FACILITY REMEDIATION FUND RESERVE				
	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
Beginning Fund Balance	<u>41,075</u>	<u>518,052</u>	<u>518,052</u>	<u>448,087</u>
REVENUE				
Income from Lease	17,724	17,119	17,119	17,370
Interest	400	3,000	-	-
Transfer From General Operating Fund	<u>35,000</u>	<u>44,750</u>	<u>44,750</u>	<u>44,750</u>
TOTAL REVENUE	53,124	64,869	61,869	62,120
EXPENSES				
Professional Fees		30,000	6,496	4,620
Maintenance	-	-	3,068	7,166
Capital		<u>494,000</u>	<u>529,282</u>	
TOTAL EXPENSES	-	524,000	538,845	11,786
Total Revenue Less Expense	<u><u>53,124</u></u>	<u><u>(459,131)</u></u>	<u><u>(476,976)</u></u>	<u><u>50,333</u></u>
Ending Fund Balance	<u><u>94,199</u></u>	<u><u>58,921</u></u>	<u><u>41,075</u></u>	<u><u>485,924</u></u>

Capital Equipment Replacement Fund Reserve Budget totals \$579,252 which includes transfer of \$444,706 to Capital Facility Replacement Fund.

Figure 3 Capital Equipment Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL EQUIPMENT REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
Beginning Fund Balance	<u>1,194,706</u>	<u>1,220,711</u>	<u>1,313,413</u>	<u>1,593,633</u>
REVENUE				
Transfer from General Fund				
Interest	7,500	24,000	18,000	
Sale of Assets	-	18,000	61,196	44,764
Transfers From Operating Budget IT	43,187	35,792	35,792	35,792
Transfers From Operating Budget - Vehicles		123,105	102,172	102,172
TOTAL REVENUE	<u>50,687</u>	<u>200,897</u>	<u>217,160</u>	<u>182,728</u>
EXPENSES				
8415 Capital Outlay - IT	43,660	181,525	63,992	30,716
8415 Capital Outlay - Fleet		285,530	220,000	407,118
8415 Capital Outlay - Facilities				12,251
8415 Capital Outlay - Operations	90,886			
8415 Capital Outlay - Lab Equipment				12,863
8900 Transfer funds to Fund 14	444,706			
TOTAL EXPENSES	<u>579,252</u>	<u>467,055</u>	<u>283,992</u>	<u>462,948</u>
Total Revenue Less Expense	<u>(528,565)</u>	<u>(266,158)</u>	<u>572,339</u>	<u>(280,220)</u>
Ending Fund Balance	<u>666,141</u>	<u>954,553</u>	<u>1,194,706</u>	<u>1,313,413</u>

FY2020-21 Capital Facility Replacement Fund Reserve Budget includes capital expenses for areas, General Common Area, Building Interiors, Building Exteriors and Mechanical totaling \$346,500. This is funded from annual transfer \$299,900 based on the funding schedule shown in the Capital Replacement Fund Reserve Budget for the 70 components

within the four areas. Fleet Replacement reserve was added to Fund 14 for this fiscal year including a transfer of \$444,706 from Fund 13.

Figure 4 - Capital Facility Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL FACILITY REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
Beginning Fund Balance	<u>1,936,790</u>	<u>1,630,085</u>	<u>1,625,646</u>	<u>1,500,000</u>
REVENUE				
Transfer from Vehicle Fund	444,706	-		
Interest	19,312	18,395	18,395	
Transfers From Operating Budget	395,294	299,900	299,900	299,900
Sale of Assets	18,000			
TOTAL REVENUE	<u>877,312</u>	<u>318,295</u>	<u>318,295</u>	<u>299,900</u>
CAPITAL EXPENSES				
General Common Area	50,000			148,854
Building Interiors	200,000	200,000	7,151	2,900
Building Exteriors	48,000	48,000		22,500
Mechanical	48,500	48,500		
Fleet	78,140			
TOTAL EXPENSES	<u>424,640</u>	<u>296,500</u>	<u>7,151</u>	<u>174,254</u>
Total Revenue Less Expense	<u>452,672</u>	<u>21,795</u>	<u>311,144</u>	<u>125,646</u>
Ending Fund Balance	<u>2,389,462</u>	<u>1,651,880</u>	<u>1,936,790</u>	<u>1,625,646</u>

BUDGET CALENDAR

STAGE	TASK TO BE COMPLETED	ACTIVITIES	STAKEHOLDERS	DEADLINE
STAFF	Budget Templates created	Templates in Microix Budget Workflow Created. Sent to Department Budget managers (complete)	Administrative Finance Manager	January 10, 2020
	Personnel Salary & Benefits	Updated information from Payroll & benefits added to Workflow. Budget spreadsheets & formulae created.	Administrative Finance Manager	Ongoing – depending on negotiations
	Budget Workshop for Managers	Help facilitate & train staff to build budget in Workflow	Management & Supervisory Team	February 13,2020
	Budget docs to AFM & GM	General Manager to review and approve budget documents	GM, Management & Supervisory Team	March 13, 2020
	Completion of first	Team to review and adjust budget according to GM & AFM suggestion & direction	GM, Management & Supervisory Team	March 20, 2020
	Draft 1 Budget	Preparation of first draft of FY2020/2021 Budget for Finance Committee Budget Meeting. PDF and hard copy to FC Trustees	Finance	April 3, 2020
FINANCE COMMITTEE	Draft 1 for Finance Committee	Emailed to Finance Committee For Review email questions or meet. Reserve Study to be emailed with draft Budget	Finance Committee Department heads, General Manager & Administrative Finance Manager	April 10, 2020
	Draft 1 for Finance Committee	Finance Committee to review draft budget & reserve study & discuss in meeting **FINANCE COMMITTEE MEETING ZOOM	Finance Committee General Manager & Administrative Finance Manager	Tuesday April 14, 2020 1:00PM

STAFF	Updated salary	Salary & Benefits Proposals & scenarios – District final proposal	Administrative Finance Manager	April 30 may be later due to negotiations
FINANCE COMMITTEE	Final Draft for Finance Committee	Final draft of FY2020/2021 Budget for Finance Committee Budget Meeting, attended by General Manager, Finance Committee and Administrative Finance Manager. **FINANCE COMMITTEE MEETING ZOOM	Finance Committee General Manager & Administrative Finance Manager	Friday May 1, 2020 1:00 PM
BOARD	Final Draft for Budget Workshop	Budget Workshop for in depth discussion BOARD MEETING	Board of Trustees Workshop	May 12, 2020 4:30pm – 5:30pm
	Adoption of Final Draft	Adoption of FY2020/2021 Budget BOARD MEETING	Board of Trustees Board Meeting	June 9, 2020
	Set Benefit Assessment Rate	Adopt Resolution – Intention to Levy Assessment, Preliminary approval of engineer’s report and providing notice of hearing for the CVMVCD mosquito, fire ant, and disease surveillance and vector control assessment BOARD MEETING	Board of Trustees Board Meeting	June 9, 2020
	Adopt Benefit Assessment Resolution	Adopt Resolution approving Engineer’s Report, Confirming Diagram and Assessment, and Ordering the Levy of Assessments for fiscal year 2019-19 for the Coachella Valley Mosquito and Vector Control District Mosquito, Fire Ant and Disease Control Assessment Public Hearing BOARD MEETING	Public Hearing	July 14, 2020

RESOLUTION NO. 2020-10

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
COACHELLA VALLEY MOSQUITO AND VECTOR
CONTROL DISTRICT ADOPTING THE
FISCAL YEAR 2020-21 BUDGET**

WHEREAS, the Coachella Valley Mosquito and Vector Control District (“District”) is a political subdivision and a “local agency” of the State of California, created and operating under the authority and provisions of California Health and Safety Code Section 2000 et. seq., and

WHEREAS, the District’s Board of Trustees (“Board”) has been granted the statutory authority and responsibility to administer the financial affairs of the District; and

WHEREAS, California Health and Safety Code section 2070(a) provides that on or before August 1 of each year, the Board shall adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations; and

WHEREAS, the Board reviewed the Fiscal Year 2020-2021 Budget for the District (“Fiscal Year 2020-2021 Budget”), attached hereto as Exhibit A and incorporated herein by this reference, and determined that said budget conforms to all applicable regulations;

WHEREAS, the Board desires to adopt the Fiscal Year 2020-2021 Budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Coachella Valley Mosquito and Vector Control District that:

Section 1. Recitals.

That the recitals set forth above are true and correct.

Section 2. Adoption of Budget.

The Board hereby adopts the Fiscal Year 2020-2021 Budget, which shall be made available for public inspection in the District Administration office.

Section 3. Transmit to County.

That pursuant to California Health and Safety Code Section 2070(b), the Board hereby directs the District Manager to cause a copy of the Fiscal Year 2020-2021 Budget to be transmitted to the Riverside County Auditor-Controller's Office.

Section 4. Severability.

The Board declares that, should any provision, section, paragraph, sentence or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this Resolution as hereby adopted shall remain in full force and effect.

Section 5. Repeal of Conflicting Provisions.

That all the provisions heretofore adopted by the Board that are in conflict with the provisions of this Resolution are hereby repealed.

Section 6. Effective Date.

This Resolution shall take effect immediately upon its adoption.

Section 7. Certification.

The Clerk of the Board shall certify to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

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PASSED, ADOPTED AND APPROVED, this 9th day of June, 2020.

DocuSigned by:

Franz De Klotz

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Franz De Klotz, President
Board of Trustees

ATTEST:

DocuSigned by:

Graciela Morales

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Graciela Morales, Clerk of the Board

APPROVED AS TO FORM:

DocuSigned by:

Lena D. Wade

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Lena D. Wade, General Counsel

REVIEWED:

DocuSigned by:

Jeremy Wittie

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Jeremy Wittie, M.S., General Manager

	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
Beginning Spendable Fund Balance	9,657,378	10,076,494	9,853,794	11,754,487
REVENUES				
Property Taxes Current	8,989,659	8,561,446	8,736,291	8,417,278
Property Taxes Prior	36,817	36,197	36,817	36,133
Interest Income	120,000	200,000	175,000	308,476
Miscellaneous Revenue	63,000	63,000	63,000	33,797
*Benefit Assessment Income	2,299,810	2,147,755	2,184,575	1,984,134
TOTAL REVENUES	11,509,286	11,008,398	11,195,683	10,779,818
EXPENSES				
Payroll Expense				
5101 Payroll - Full Time	5,000,402	4,848,777	4,728,777	4,681,420
5102 Payroll - Seasonal	233,140	205,140	205,884	189,820
5103 Temporary Services	6,900	6,900	6,900	6,900
5105 Overtime Expenses	44,120	18,700	23,000	14,671
5150 CalPERS Employer Payment of Unfunded Liability	325,066	757,735	757,735	
5150 CalPERS State Retirement Expense	513,460	463,285	452,285	502,048
5155 Social Security Expense	317,326	304,643	304,643	304,537
5165 Medicare Expense	74,213	71,247	71,247	72,546
5170 Cafeteria Plan Expense	1,082,168	1,093,203	1,062,168	1,074,147
5172 Retiree Healthcare	372,588	352,420	352,420	369,138
5180 Deferred Compensation	109,134	105,231	67,231	106,499
5195 Unemployment Insurance	32,065	32,065	35,235	35,530
Total Payroll Expense	8,110,582	8,259,347	8,067,525	7,357,256
Administrative Expense				
5250 Tuition Reimbursement	20,000	15,000	12,467	11,929
5300 Employee Incentive	14,175	10,000	8,972	5,007
5301 Employee Support	-	3,500	3,400	3,183
5302 Wellness	600	600	185	-
5305 Employee Assistance Program	3,200	3,500	3,500	3,148
6000 Property & Liability Insurance	160,395	140,911	146,346	
Retrospective Adjustment	(25,000)	(26,000)	(25,000)	
Sub Total	135,395			115,201
6001 Workers' Compensation Insurance	234,697	225,303	270,214	
Retrospective Adjustment	(50,000)	(45,000)	(91,816)	
Sub Total	184,697			122,852
6050 Dues & Memberships	34,165	28,500	28,193	25,215
State Certified Technician Fees	7,440			
6060 Public Outreach Materials	28,550	26,750	23,200	5,023
6065 Recruitment/Advertising	8,500	7,000	5,319	8,160
6070 Office Supplies	18,556	19,200	17,200	18,563
6075 Postage	5,750	5,500	300	4,367
6080 Computer & Network Systems	5,200	5,000	4,900	4,992
6085 Bank Service Charges	120	120	80	43
6090 Local Agency Formation Commission	2,400	1,200	2,287	1,129
6095 Professional Fees				
Administration	25,000	5,000	5,400	3,800
Information Systems	5,699	6,500	5,640	2,207
Public Outreach	12,000	5,000	1,862	-
Finance	36,000	36,000	34,000	39,145
Human Resources	-	-		7,026

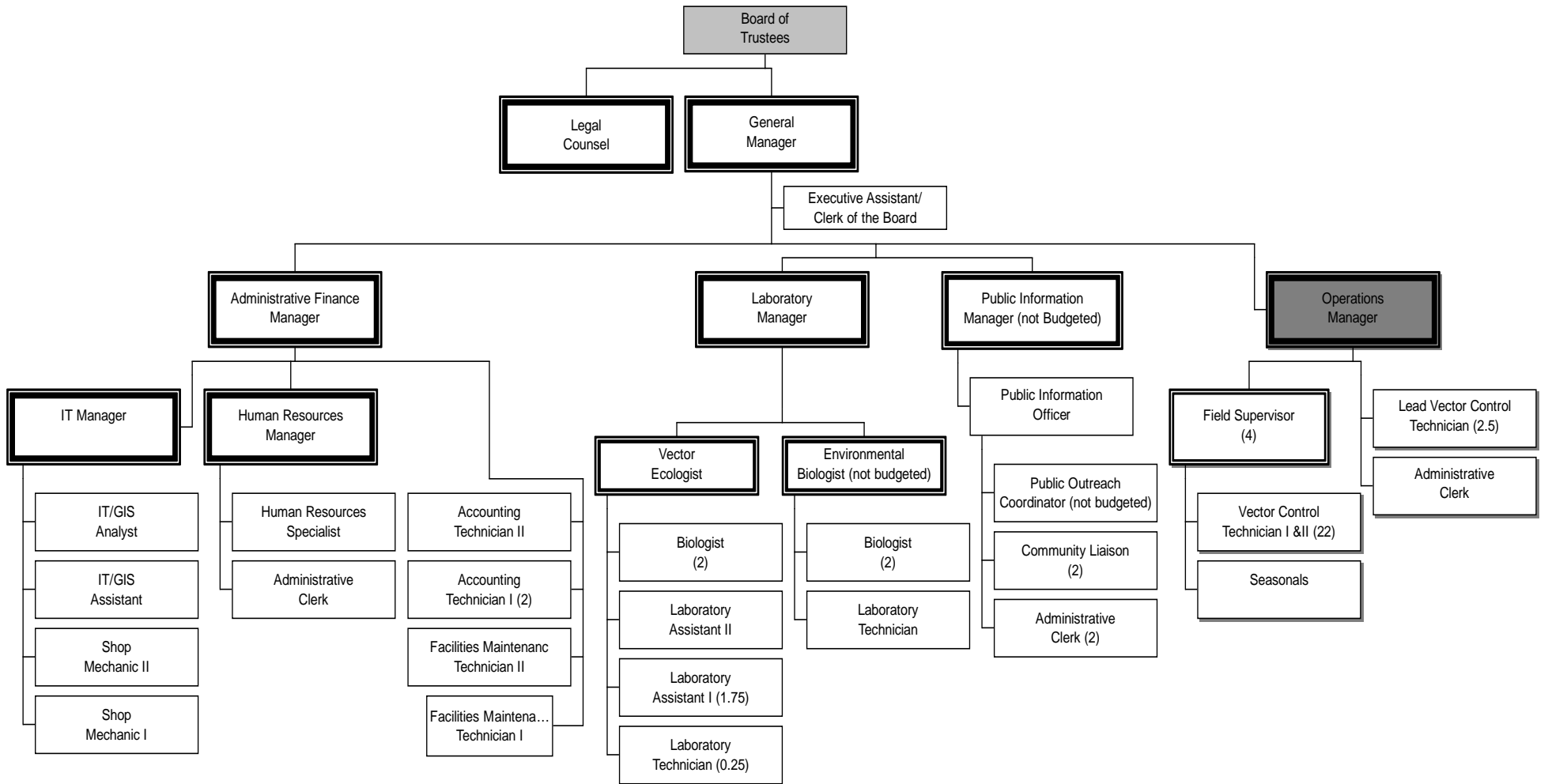
	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
6100 Attorney Fees - General Counsel	63,000	48,000	57,116	123,087
6100 Attorney Fees - Labor Relations	-	-	-	-
6100 Attorney Fees - Personnel	-	-	-	-
6105 Legal Services - Abatement	1,000	1,000	-	-
6106 HR Risk Management	4,500	4,500	4,725	4,500
6110 Conference Expense				
MVCAC Committee Assignments	10,800	14,400	5,476	6,876
Annual Conference Expense	17,600	22,100	14,263	15,217
Trustee Travel	17,000	17,000	8,862	11,047
6115 Trustee In-Lieu Expense	13,200	13,200	13,200	12,500
6120 Trustee Support Expense	7,550	4,800	4,840	5,527
6200 Meetings Expense	4,690	4,620	1,822	2,072
6210 Promotion & Education	26,500	26,500	23,678	6,299
6220 Public Outreach Advertising	45,000	45,000	35,000	39,368
6500 *Benefit Assessment Expense	96,000	96,000	92,000	99,864
Total Administrative Expense	854,287	770,704	717,631	707,347
Utility Expense				
6400 Utilities	106,000	105,000	112,218	87,868
6410 Telecommunications	1,270	11,000	35,728	19,861
Total Utility Expense	107,270	116,000	147,946	107,729
Operating Expense				
7000 Uniform Expense	44,255	30,500	38,274	31,980
7050 Safety Expense	25,225	25,000	19,667	26,510
7100 Physician Fees	5,000	5,000	4,800	6,695
7150 IT Communications	56,740	40,000	40,000	34,251
7200 Maintenance Supplies	3,000	4,000	2,999	2,718
7300 Building & Grounds Maintenance	42,000	42,000	42,000	37,791
7310 Calibration & Certification of Equipment		7,800	4,988	5,591
7350 Permits, Licenses & Fees	41,552	21,750	14,500	5,521
7400 Vehicle Maintenance & Repair	42,720	39,600	33,600	22,525
7420 Offsite Vehicle Maintenance & Repair	18,123	17,000	27,000	12,218
7450 Equipment Parts & Supplies	16,800	15,500	14,000	17,430
7500 Small Tools Expense	4,100	1,700	3,090	2,045
7550 Lab Operating Supplies	36,700	36,500	26,652	26,276
7570 Green Pool Surveillance	26,000	25,000	21,000	17,496
7575 Surveillance	46,610	52,000	52,000	32,034
7600 Staff Training				
State Certified Technician Fees	-	-	-	-
State Required CEU	1,500	12,500	9,801	6,869
Professional Development	83,837	74,750	43,555	52,650
7650 Equipment Rentals	1,000	1,000	518	2,352
7675 Contract Services				
Administration	7,260	7,300	7,000	8,131
Information Systems	58,721	58,000	53,000	62,712
Fleet	17,640	17,000	3,058	5,945
Facilities	60,400	65,000	60,000	65,336
Operations	5,500	5,500	5,500	4,757
Abatement	2,000	2,000	-	-
7700 Motor Fuel & Oils	80,000	80,200	75,000	75,865
7750 Ops Operating Supplies	14,400	9,400	8,900	9,479

	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
7800 Control	-	-		
Chemical Control	772,431	770,500	949,803	736,002
Physical Control	14,500	14,500	4,334	-
7850 Aerial Applications	-	-		
Rural	101,750	92,500	116,032	92,325
Urban	55,200	32,000	61,525	21,350
8415 Operating Equipment	33,952	53,300	48,000	9,669
8487 Furniture & Equipment	-	-		
8510 Research Projects	135,000	150,000	130,454	90,917
9000 Contingency Expense	109,750	150,000	34,398	-
Total Operating Expense	1,963,666	1,958,800	1,955,449	1,525,440
TOTAL EXPENSES	11,035,805	11,104,851	10,888,552	9,697,772
Contribution to Capital Reserves				
8900 Thermal Remediation Reserve	35,000	44,750	44,750	44,750
8900 Capital Facility Replacement Reserve	395,294	299,900	299,900	299,900
8900 Capital Vehicle Replacement Reserve		123,105	123,105	102,172
8900 Capital Equipment Replacement Reserve	43,187	35,792	35,792	35,792
Total Contribution to Capital Reserves	473,481	503,547	503,547	482,614
TOTAL EXPENSES & TRANSFERS	11,509,286	11,608,398	11,392,099	10,180,386
Operating Revenue Less Expenses, Transfers & Contingencies	0	(600,000)	(196,416)	599,432
TOTAL GENERAL FUND EXPENSES	11,509,286	11,608,398	11,392,099	10,180,386
TRANSFER (TO)/FROM RESERVES				
Capital Equipment Replacement Fund	(444,706)			1,000,125
Capital Facility Replacement Fund	444,706			1,500,000
TOTAL FUND TRANSFERS				
Ending Spendable Fund Balance	9,657,378	9,547,368	9,657,378	9,853,794

	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
Beginning Fund Balance	41,075	518,052	518,052	448,087
REVENUE				
Income from Lease	17,724	17,119	17,119	17,370
Interest	400	3,000	-	-
Transfer From General Operating Fund	35,000	44,750	44,750	44,750
TOTAL REVENUE	53,124	64,869	61,869	62,120
EXPENSES				
Professional Fees		30,000	6,496	4,620
Maintenance	-	-	3,068	7,166
Capital		494,000	529,282	
TOTAL EXPENSES	-	524,000	538,845	11,786
Total Revenue Less Expense	53,124	(459,131)	(476,976)	50,333
Ending Fund Balance	94,199	58,921	41,075	485,924

	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
Beginning Fund Balance	1,194,706	1,220,711	1,313,413	1,593,633
REVENUE				
Transfer from General Fund				
Interest	7,500	24,000	18,000	
Sale of Assets	-	18,000	61,196	44,764
Transfers From Operating Budget IT	43,187	35,792	35,792	35,792
Transfers From Operating Budget - Vehicles		123,105	102,172	102,172
TOTAL REVENUE	50,687	200,897	217,160	182,728
EXPENSES				
8415 Capital Outlay - IT	43,660	181,525	63,992	30,716
8415 Capital Outlay - Fleet		285,530	220,000	407,118
8415 Capital Outlay - Facilities				12,251
8415 Capital Outlay - Operations	90,886			
8415 Capital Outlay - Lab Equipment				12,863
8900 Transfer funds to Fund 14	444,706			
TOTAL EXPENSES	579,252	467,055	283,992	462,948
Total Revenue Less Expense	(528,565)	(266,158)	572,339	(280,220)
Ending Fund Balance	666,141	954,553	1,194,706	1,313,413

	Proposed Budget 2020-2021	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019
Beginning Fund Balance	<u>1,936,790</u>	<u>1,630,085</u>	<u>1,625,646</u>	<u>1,500,000</u>
REVENUE				
Transfer from Vehicle Fund	444,706	-		
Interest	19,312	18,395	18,395	
Transfers From Operating Budget	395,294	299,900	299,900	299,900
Sale of Assets	18,000			
	<u>877,312</u>	<u>318,295</u>	<u>318,295</u>	<u>299,900</u>
TOTAL REVENUE	877,312	318,295	318,295	299,900
CAPITAL EXPENSES				
General Common Area	50,000			148,854
Building Interiors	200,000	200,000	7,151	2,900
Building Exteriors	48,000	48,000		22,500
Mechanical	48,500	48,500		
Fleet	78,140			
	<u>424,640</u>	<u>296,500</u>	<u>7,151</u>	<u>174,254</u>
TOTAL EXPENSES	424,640	296,500	7,151	174,254
Total Revenue Less Expense	<u>452,672</u>	<u>21,795</u>	<u>311,144</u>	<u>125,646</u>
Ending Fund Balance	<u>2,389,462</u>	<u>1,651,880</u>	<u>1,936,790</u>	<u>1,625,646</u>



COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

TABLE OF ORGANIZATION

Programs / Personnel	FY2020-21 Proposed Budget	FY2019-20 Adopted Budget	FY2019-20 Estimated Actual	FY2018-19 Actual
Program 200 - Administration				
General Manager	1	1	1	1
Executive Assistant/Clerk of the E	1	1	1	1
	2	2	2	2
Program 201- Finance				
Administrative Finance Manager	1	1	1	1
Accounting Technician II	1	1	1	1
Accounting Technician I	2	2	2	1.2
	4	4	4	3.2
Program 202 - Human Resources				
Human Resources Manager	1	1	1	1
Human Resources Specialist	1	1	1	0.8
Administrative Clerk	1	1	1	0.8
Seasonal Employees (*FTE)	0	0	0.4	0.4
	3	3	3.4	3
Program 210 - Information Systems				
IT Manager	1	1	1	1
IT/GIS Analyst	1	1	1	1
IT/GIS Assistant	1	1	1	1
	3	3	3	3
Program 215 - Public Outreach				
Public Information Manager	0	1	0	1
Public Information Officer	1	1	1	0
Community Liaison	1.5			
Public Outreach Coordinator	0	0	0	0.2
Administrative Clerk	2	2	2	2
	4.5	4	3	3.2
Program 300 - Fleet Maintenance				
Shop Mechanic II	1	1	1	1
Shop Mechanic I	1	1	1	1
Administrative Clerk	0	0	0	0.6
	2	2	2	2.6
Program 305 - Buildings & Grounds Maintenance				
Utility Worker	0	2	2	2
Facilities Maintenance Technician I	1	0	0	0
Facilities Maintenance Technician I	1	0	0	0
	2	2	2	2
Program 400 - Surveillance & Quality Control				
Laboratory Manager	1	1	1	1
Vector Ecologist	1	1	1	1
Biologist	4	4	4	4
Laboratory Assistant II	1	1	1	1
Laboratory Assistant I	2	1	1	1
Laboratory Technician	1	2	2	2
Seasonal Employees (*FTE)	1.3	1.3	1	0.5
	11.3	11.3	11	10.5

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

TABLE OF ORGANIZATION

Programs /	FY2020-21 Proposed Budget	FY2019-20 Adopted Budget	FY2019-20 Estimated Actual	FY2018-19 Actual
Personnel				
Program 500 - Control Operations				
Operations Manager	0.6	1	1	1
Field Supervisor	4	4	4	4
Administrative Clerk	1	1	1	0.2
Lead Vector Control Technician	2.5	2	2	2
Vector Control Technician II	5	7	7	7
Vector Control Technician I	13	15	15	15
Seasonal Employees (*FTE)	0	6.7	6.9	6.9
	26.1	36.7	36.9	36.1
Program 501 - RIFA				
Operations Manager	0.2	0	0	0
Vector Control Technician II	1	0	0	0
Vector Control Technician I	1	0	0	0
Seasonal Employees (*FTE)	3.4	0	0	0
	5.6	0	0	0
Program 502 - Aedes				
Operations Manager	0.2	0	0	0
Vector Control Technician II	1	0	0	0
Vector Control Technician I	1	0	0	0
Seasonal Employees (*FTE)	3.4	0	0	0
	5.6	0	0	0
TOTAL	69.1	68	67.3	65.6
*FTE - Full Time Equivalent				

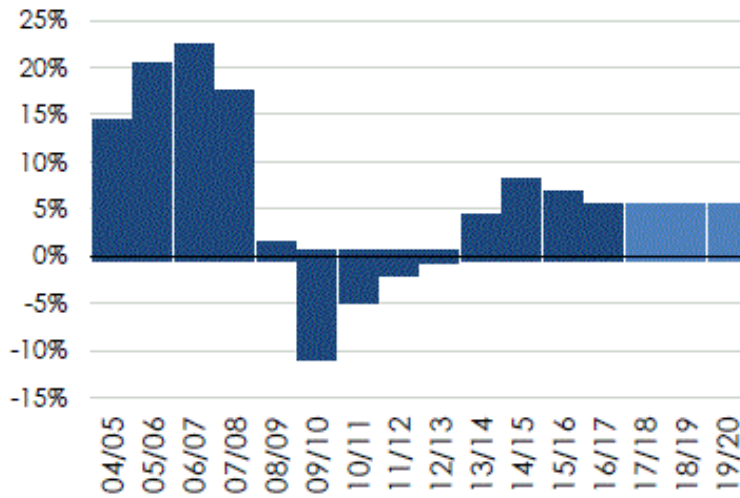
BUDGET 2020-21
REVENUE

The fiscal year runs from July 1, 2020, to June 30, 2021. 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

Prior to FY2012-13 the District’s three main sources of revenue were property taxes, redevelopment agency tax increment (formerly pass-through revenues), 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.

Annual Change in Assessed Value



The amount of revenue the District receives is based on the assessed value of properties within the District’s boundaries. For FY2019-20 because of the local real estate market is rebounding from the slump of the last decade, the Riverside County Assessor’s Office is forecasting an increase of over 4% increase in assessed valuation which will result in increasing property tax and tax increment receipts.

REVENUE ASSUMPTIONS

- **CURRENT PROPERTY TAX TO RISE BY 3 PERCENT BASED ON ASSESSOR’S OFFICE**

- **BENEFIT ASSESSMENT RATE \$13.48 PER SFE**
- **CURRENT PROPERTY TAX INCREMENT TO RISE BY 3 PERCENT**

SOURCES OF REVENUE

Property Tax - Current Secured: The ad valorem property tax income is the largest source of revenue for the District. According to Riverside County Assessor’s Office in FY2020-21 property taxes are forecast to increase by 4 percent over FY2019-20 totals.

Redevelopment Tax Increment: For FY2020-21 RDA tax increment is estimated to increase by 3 percent over FY2019-20 totals

Benefit Assessment Income: The District benefit assessment income was approved on July 26, 2005, and reflected in Board Resolution No. 2005-04. At that time it was granted a maximum assessment rate of \$16 per single family home, increased each subsequent year by the Consumer Price Index-U for the Los Angeles-Riverside-Orange County area as of December of each succeeding year (the “CPI”), with a maximum annual adjustment not to exceed 3%. Should the annual CPI change exceed 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. Property owners approved the initial assessment, including the CPI adjustment schedule, allowing the assessment to be levied and adjusted annually by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. The Benefit Assessment was reduced by 36 percent in the FY2008-09 Budget to \$10.55 per single family home; this was further reduced to \$9.14 for FY2009-10. FY2010-11 was reduced to \$6.14; FY2011-12 was reduced to \$3.07. FY2012-13 remained at \$3.07. For FY2013-14, FY2014-15 and FY2015-16 the Board of Trustees set the Benefit Assessment rate at \$6.07 a single family equivalent (SFE); for FY2016-17 the Board raised the assessment to \$9.15. For FY2017-18 the Assessment rate was \$10.21 for FY2018 -19 it is \$12.49 per SFE. In FY2019-20 it rose to \$13.48 per SFE. FY2020-21 the rate proposed is \$14.48 per SFE.

REVENUE SUMMARY

Revenue	2020-21 Proposed Budget	2019-20 Revised Budget	2019-20 Estimated Actual	2018-19 Actual
Property Tax - Current	8,989,659	8,561,446	8,688,155	8,012,581
Property Tax - Prior	36,817	36,197	36,733	35,143
Interest Income	120,000	200,000	175,000	140,525
Miscellaneous Revenue	63,000	63,000	63,000	61,555
Benefit Assessment Income	2,299,810	2,147,755	2,184,575	1,628,823
Total Revenue	\$11,509,286	\$11,008,398	\$10,562,825	\$9,878,627

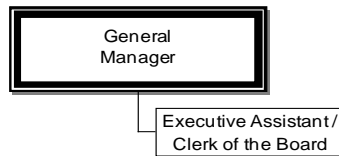
REVENUE DESCRIPTION

Revenue Source	Description	2020-21 Budget
Property Tax – Current Secured	Secured property is generally non-movable property, such as houses and other buildings. Revenues are based on general valuation. The portion of revenue designated for taxing agencies, including special districts, is 1%. Forecast plus 3%	4,094,439
Property Tax - Current Supplemental	Current Supplemental Revenues: Funds derived from supplemental tax roll changes due to sale of property or new construction. This fund derives from the 1983 law allowing reassessment of property at the time of sale or new construction, rather than at the next tax year. The portion of revenue designated for taxing agencies, including special districts is 1%. Forecast plus 4%	31,160
Property Tax - Current Unsecured	Unsecured property is similar to secured property as noted above, and the revenue is based on the same formula. Unsecured property includes items such as motor homes, airplanes, boats, and other moveable personal property. The portion of revenue designated for taxing agencies, including special districts, is 1%. Forecast is plus 4%	167,217
Redevelopment Property Tax Increment	Formerly redevelopment pass-through revenue. This is budgeted with current property taxes. Forecast is plus 4%	4,659,669
Homeowners Tax Relief	This is the portion of tax funds replaced by State resources for tax relief for homeowners. In other words, the amount of homeowners' exemption on property valuation is paid to the County by the State. The portion of revenue designated for taxing agencies, including special districts, is 1%. Forecast is plus 4%	37,123
Property Tax - Prior Supp.	Unsecured property is as noted above; however, these revenues are for prior year taxes received. The portion of revenue designated for taxing agencies, including special districts, is 1%.	27,926
Property Tax - Prior Unsecured	Unsecured property is as noted above; however, these revenues are for prior year taxes received. The portion of revenue designated for taxing agencies, including special districts, is 1%.	8,891
Interest Income - LAIF/CDs	Return on invested funds that are held in the District's LAIF account with the State of California, Certificates of Deposits, Riverside County, bank interest, and government securities.	120,000
Other Miscellaneous Revenue	This category recognizes revenue from grants and service contracts. \$16,000	
	USDA – \$35,000	
	Reimbursements from Testing – \$12,000	63,000
Benefit Assessment Income	Revenues from Benefit Assessment. The rate for FY2020-21 is \$14.48 per single family equivalent (SFE).	2,299,810

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 200 – ADMINISTRATION PROGRAM

PROGRAM DESCRIPTION

Administration provides executive support to the operational, professional, and support staff of the District. Administration also ensures that resolutions are adopted correctly, minutes recorded properly, and meetings are held in compliance with the requirements of the Brown and Public Records Acts.



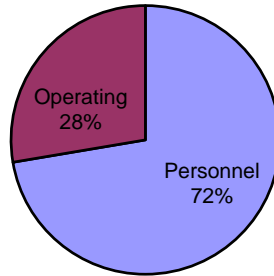
STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
General Manager	1	1	1	1
Executive Assistant/Clerk of the Board	1	1	1	1
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

200 – ADMINISTRATION	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	362,026	366,292	348,326	405,588
Operations & Maintenance	138,410	112,900	116,076	103,136
Capital	-	-	-	-
Total Expenditures	\$500,436	\$479,192	\$464,401	\$508,724

Budget Summary



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **200 – Administration Program**

Account	Description	Justification	2020-21 Budget
5101	Payroll – Full Time	General Manager (1) Executive/Clerk of the Board (1)	256,680
5150	State Retirement	District contribution to CalPERS	39,907
5155	Social Security	District contribution is 6.2% of salary	15,197
5165	Medicare	District contribution is 1.45% of salary	3,554
5170	Cafeteria Plan	Based on current election	31,270
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	9,376
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
5300	Employee Incentive	Beyond the Bite Academy lunch, employee anniversary plaques, employee awards, holiday gift for all staff Coffee and related supplies, drinking water dispensers and related supplies, flowers	5,175
6050	Corporate Memberships	CSDA \$8,000 MVCAC \$12,500 AMCA \$6,500	27,000
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees General Manager (1)	150
6070	Office Supplies	Photocopying/printing supplies, and miscellaneous	475

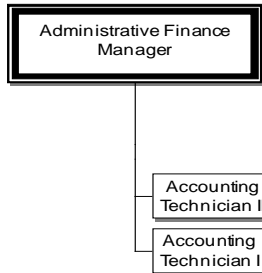
		office supplies and holiday cards	
6075	Postage	Postage for public records requests and misc.	250
6090	LAFCO	SB2838 Local Government Reorganization Act of 2,000 calls for payment to fund LAFCO	2,400

6095	Professional Fees	Emergency preparedness consultation HR Consultant	25,000
6100	Attorney Fees - General	General legal matters	48,000
6100 Sub Acct: 059	Attorney Fees - Litigation	Litigation and warrant/court appearance	15,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$800 Planning Session \$800 Spring and Legislative Day \$800	2,400
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,500	1,500
6200	Meetings Expense	Staff meetings and other meetings	2,000
7000	Uniform Expense	District apparel	200
7050	Safety Expense	Safety equipment & supplies	1,000
*7600 Sub Acct: 014	State Certification Fee	Annual certification fee	150
7600 Sub Acct: 027	Professional Development	General Manager AMCA Conference \$2,000 CSDA General Manager Summit \$1,600 LCW \$525 Executive Assistant/Clerk of the Board CSDA Annual Conference \$1,600 Webinars/other training (s) \$275	5,125
7675	Contract Services	AIS -service plan for printer Marlin - printer lease Pitney Bowes - meter lease	7,260
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	500

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 201 – FINANCE PROGRAM**

PROGRAM DESCRIPTION

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

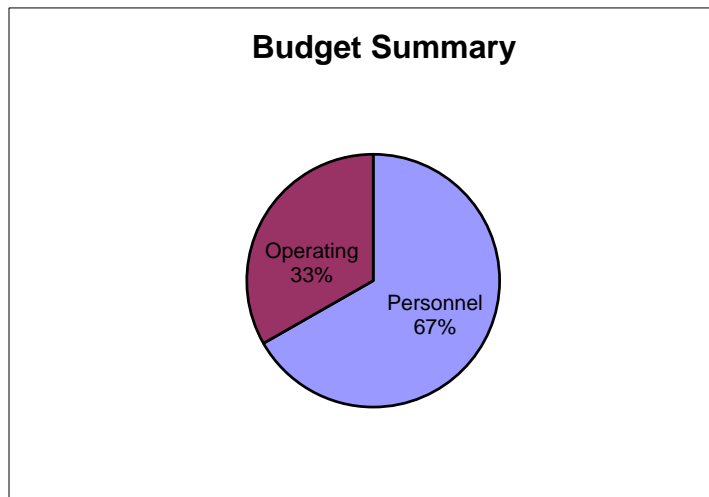


STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Administrative Finance Manager	1	1	1	1
Accounting Technician II	1	1	1	1
Accounting Technician I	2	1.8	1.8	1
Total Positions	4	3.8	3.8	3

EXPENDITURE SUMMARY

201 - FINANCE	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	541,682	527,830	523,117	416,114
Operations & Maintenance	284,265	260,221	243,284	251,243
Capital	-	2,000	1,944	-
Total Expenditures	\$825,947	\$790,051	\$768,345	\$667,357



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 - General Fund
 Program **201 - Finance**

Account	Description	Justification	2020-21 Budget
5101	Payroll - Full Time	Administrative Finance Manager (1) Accounting Technician II (1) Accounting Technician I (2)	361,095
5105	Overtime	Finance Committee Meetings Annual Audits Special Projects	500
5150	State Retirement	District contribution to CalPERS	34,430
5155	Social Security	District contribution is 6.2% of salary	21,502

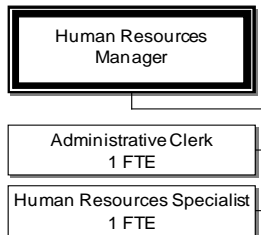
5165	Medicare	District contribution is 1.45% of salary	5,029
5170	Cafeteria Plan	Based on current election	97,464
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	13,266
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	1,736
6000	Property & Liability Insurance	District wide insurance - Premium - \$115,179 VCJPA Liability VCJPA Property 20,650 VCJPA General Fund 13,062 VCJPA Group Fidelity Premium VCJPA Auto 2,696 Alliant Crime 2,247 Alliant Deadly Weapons \$573 AvQuest \$4,070 Business Travel Estimated Retrospective Adjustment (\$25,000)	135,395
6050	Dues & Memberships	Government Finance Officers Association (GFOA) \$160 4 x CA Society of Municipal Finance Officers (CSMFO) \$440	600
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Administrative Finance Manager (1) Accounting Technician I (1)	300
6060	Reproduction & Printing	Cost for preparation of annual budget: printing, binding and associated supplies	1,000
6065	Advertising	Public notices for Bids, Benefit Assessment, surplus sales	3,500
6070	Office Supplies	Accounting, photocopying, binders, divider pages and miscellaneous office supplies.	1,200
6085	Bank Fees	County fees for funds held in Treasury etc.	120
6095	Professional Fees	Audit Services Actuarial Services Reserve Study Update CalPERS Administration Fees Payroll Processing Fees	36,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$0.00/Employee Spring Meeting \$800/Employee Planning Session \$0.00Employee	800
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,200/Employee	1,200

6200	Meeting Expense	Staff Meeting(s)	250
6500	Benefit Assessment Expense	County charges for assessment roll \$81,000 Engineer - \$15,000	96,000
7000	Uniform Expense	District Apparel	300
7600 Sub Acct: 027	Professional Development	Administrative Finance Manager CaPERS October 2020 1,100 CSDA \$500 Abila Training \$1,100 – San Diego Accounting Staff Abila Training \$3,300 – San Diego CaPERS October 2020 1,100 CSDA \$500 Admin Training Various	7,600

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 202 – HUMAN RESOURCES PROGRAM

PROGRAM DESCRIPTION

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

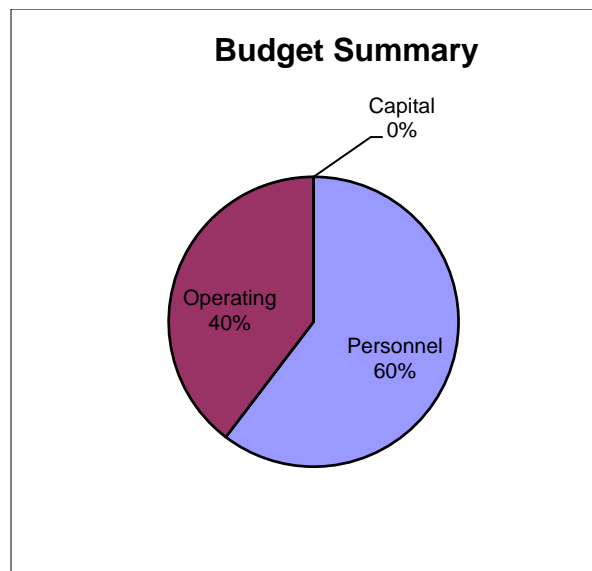


STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Human Resources Manager	1	1	1	1
Human Resources Specialist	1	1	1	1
Administrative Clerk	1	1	1	1
Total Positions	3	3	3	3

EXPENDITURE SUMMARY

202 - HUMAN RESOURCES	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	438,312	417,090	417,775	382,296
Operations & Maintenance	259,297	245,553	250,336	288,580
Capital	-	-		
Total Expenditures	\$697,609	\$662,643	\$668,111	\$670,876



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **202 – Human Resources Program**

Account	Description	Justification	2020-21 Budget
5101	Payroll – Full Time	Human Resources Manager (1) Human Resources Specialist (1) Administrative Clerk (1)	306,510
5150	State Retirement	District contribution to CalPERS	43,788
5155	Social Security	District contribution is 6.2% of salary	18,268
5165	Medicare	District contribution is 1.45% of salary	4,272
5170	Cafeteria Plan	Based on current election	52,902
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	11,270
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	1,302
5250	Tuition Reimbursement	District Education Fund to reimburse employees for tuition and textbook expenses incurred in pursuing degree programs.	20,000
5300	Employee Incentive	Employee Recognition Event and Team Building Events	9,000
5302	Wellness	Health fair	600
5305	Employee Assistance Program	Wellness Works EAP services	3,200
6001	Workers' Compensation Insurance	VCJPA Workers Comp Insurance Premium \$234,697 Estimated Retrospective Adjustment (\$50,000)	184,697
6050	Dues & Memberships	HR Manager and HR Specialist CalPELRA \$350 IPMA-HR \$397 SHRM \$209 Liebert Library \$995 HR Specialist PIHRA	2,600
6065	Recruitment & Advertising	Pre-employment background screenings \$2,000 Advertising of classified ads for recruitment \$2,000	5,000
6070	Office Supplies	Binders, divider pages and miscellaneous office supplies.	2,500
6106	HR Risk	LCW Employment Relations Consortium	4,500

	Management		
6200	Meetings Expense	Staff Meeting(s)	200
7000	Uniform Expense	District Apparel	200
7050	Safety Expense	First aid kit supplies Safety posters Safety equipment	500
7100	Physician Fees	Pre-employment physician screenings, first aid services	5,000
7600 Sub Acct: 027	Professional Development	HR Manager CALPELRA \$2,200 IPMA \$2,000 LCW \$525 Clerical Staff Managing HR \$399 Project Management \$399	5,700
District Wide Professional Development			
7600 Sub Acct: 065	Beyond the Bite Academy	Excel & Word Training (12 Attendees) \$3,250 Becoming A Leader (Outside Speaker) \$1,500	15,600
	District Wide Safety Training	ALICE Online Trainings \$2,080 Driver Trainings \$2,225	
	District Wide Supervisory Training		
	Mandatory District Wide training	Sexual Harassment Training (Kantola-Online) \$1,300	

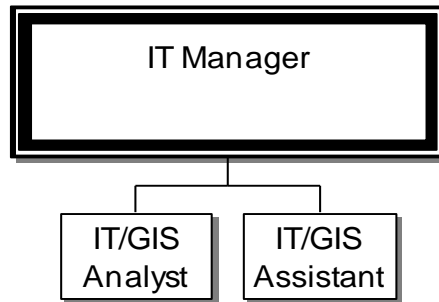
**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 210 – INFORMATION SYSTEMS PROGRAM**

PROGRAM DESCRIPTION

Information Technology (IT) provides a full range of services including end-user and server support, telecommunications management, network operations, systems development and Geographical Information Services (GIS). The function of IT is to deliver innovative information technology solutions to provide citizens, the business community and District staff with convenient access to appropriate information and services, enhancing the mission and activities of the Coachella Valley Mosquito and Vector Control District.

The Geographic Information System is a division of the IT Department and a District-wide program of spatial data and application development. GIS manages the District's Mobile Inspection Application, a state-of-the-art wireless mapping and data services utilized by Vector Control, Bio-Control and Surveillance for field data capture.

It is the District's vision to become the leading environmental friendly organization in controlling mosquitoes and other vectors by being compliant with NPDES requirements through accurate recording in the GIS program of applications of all regulated and authorized public health control products.

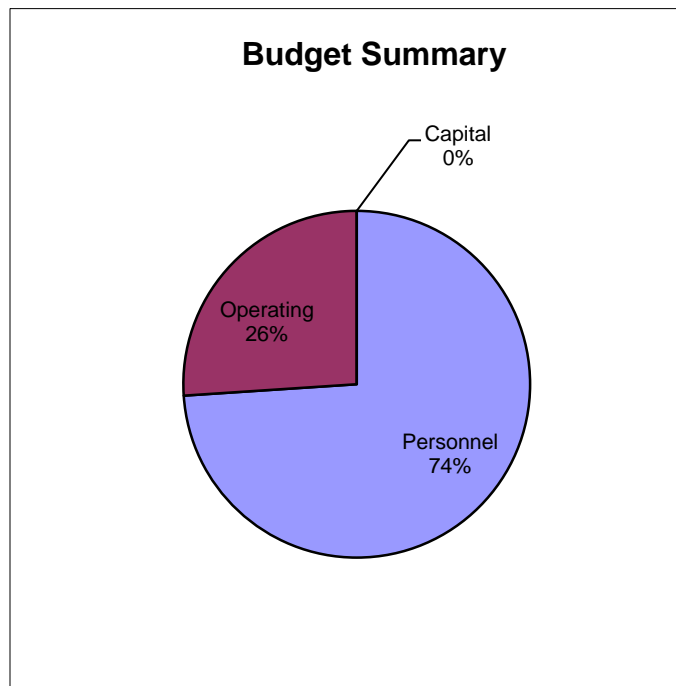


STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
IT Manager	1	1	1	1
IT/GIS Analyst	1	1	1	1
IT/GIS Assistant	1	1	1	1
Total Positions	3	3	3	3

EXPENDITURE SUMMARY

210 – INFORMATION SYSTEMS	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	475,450	459,026	458,490	452,130
Operations & Maintenance	199,500	171,100	165,865	139,199
Transfer to Capital	35,792	35,792	35,792	30,838
Total Expenditures	\$710,742	\$665,918	\$660,147	\$622,167



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **210 – Information Systems Program**

Account	Description	Justification	2020-21 Budget
5101	Payroll – Full Time	Information Technology Manager (1) IT/GIS Analyst (1) IT/GIS Assistant (1)	354,892
5150	State Retirement	District contribution to CalPERS	8,647
5155	Social Security	District contribution is 6.2% of salary	21,306

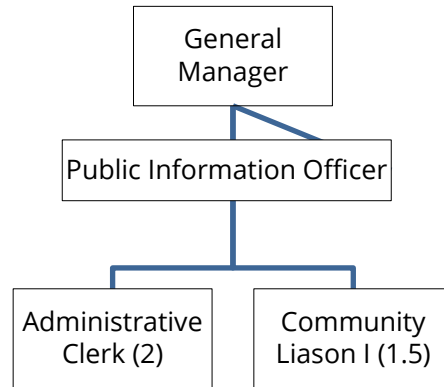
5165	Medicare	District contribution is 1.45% of salary	4,983
5170	Cafeteria Plan	Based on current selection	37,958
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	13,144
5195	Unemployment Insurance	6.2% of the first \$7,000 of an employee's salary	1,302
6050	Dues & Memberships	Municipal Information Systems Association of California Certification Training Books CBT Nuggets	2,020
6050 Sub Acct: 014	State Required CEU	Annual CDPF Recertification Fees Information Technology Manager (1) IT/GIS Assistant (1)	300
6060	Reproduction & Printing	Printing materials and supplies	\$950
6070	Office Supplies	Paper, binders and misc. office supplies	\$500
6080	Computer & Network Systems	Server, Desktop, VoIP Phones, Network Equipment, Tablet Accessories	5,200
6095	Professional Fees	Microsoft Professional Support Audio Visual Services Fiber Communication Line (Tank Room) Network Cable Drops (Tank Room)	5,699
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$800/Employee Spring Meeting \$800/Employee	1,600
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,200/Employee	1,200
6200	Meetings Expense	Staff Meetings	
6410	Telecommunications	Plain Old Telephone Service (POTS) Landlines	1,270
7000	Uniform Expense	District Apparel	300
7150	IT Communications	Frontier Communications FIOS Verizon VOIP Business Cell Phones & Wireless Devices Riverside County IT VPN AccuConference Constant Contact Email Campaign UIA Web Hosting Services Secure Certificate	56,740
7350	Permits, Licenses & Fees	Microsoft Office 365 E3 User Licenses	34,600
7570	Aerial Pool Surveillance	Neglected Pool Flight/Unmanned Aerial Systems UAV Digital Map Project Salton Sea	26,000
7600 Sub Acct: 027	Professional Development	Municipal Information Systems Association of California UC ESRI Conference Certification Training State Required CEU (Gold Card) Training	5,400

7675	Contract Services	Annual Support ESRI Geo-Spatial Software Support MIP Accounting Maintenance TeamViewer Remote Assistance Barracuda Energizer, Replacement & Cloud Services RedBeam Asset Management System TimeClock Plus Time Management System TeamView Remote Support EzSigner Signature Application Sophos Maintenance Services Meraki Wireless Maintenance Services VMware Maintenance Services Leading Edge Maintenance Service Codero Dedicated Offsite Server Tableau Gateway User Account	58,721
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FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 215 – PUBLIC OUTREACH PROGRAM

PROGRAM DESCRIPTION

The Public Outreach Department aims to educate residents and visitors of the Coachella Valley community on how to reduce mosquito and vector threats and protect public health from mosquito- and vector-borne diseases. The Department raises awareness about District programs, services, and activities through the dissemination of vector control and disease prevention information to Coachella Valley residents. This includes the conceptualization of District materials such as brochures, news releases, feature articles, manuals; promotional items with District messaging; mass advertising; and digital content. The Department is responsible for media and stakeholder relations, community engagement, and ensuring that the District’s mission and messaging are spread throughout the Coachella Valley. Departmental outreach involves presentations to city, county, community, HOAs, and partner agency meetings; staffing informational booths at fairs, health related collaborations, and community events including the Riverside County Fair and National Date Festival, Mecca Community Resource Fair, Thermal Resource Fair; and interactive educational opportunities at schools.



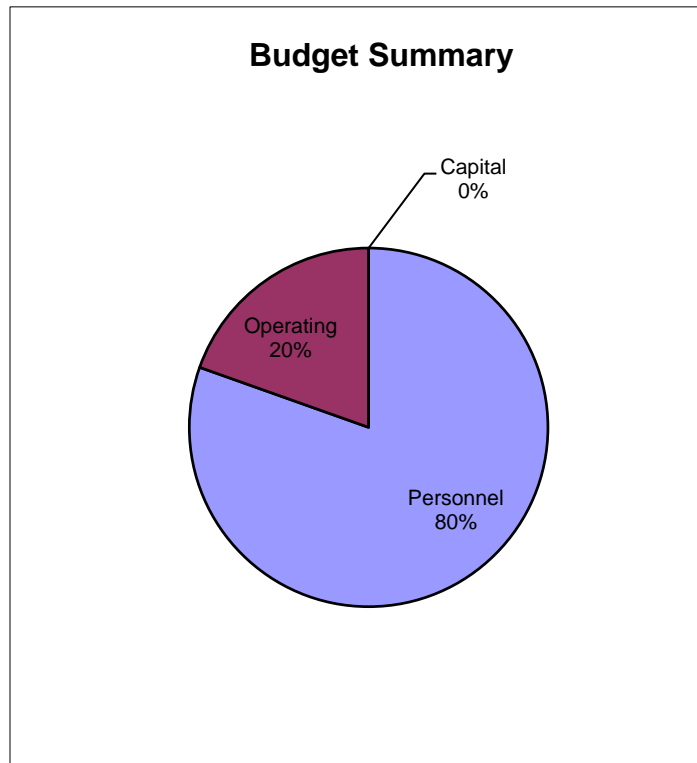
STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Public Information Manager	0	1	0	1
Public Information Officer	1	1	1	.25

Public Outreach Coordinator	0	0	0	.25
Community Liaison I	1.5			
Administrative Clerk	2	2	2	2
Total Positions	4.5	4.0	3	4.8

EXPENDITURE SUMMARY

215 - PUBLIC OUTREACH	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	556,307	522,990	409,094	503,906
Operations & Maintenance	135,333	116,700	58,326	54,669
Capital	-	5,000	1,250	-
Total Expenditures	\$691,640	\$644,690	\$468,670	\$558,575



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

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

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **215 – Public Outreach Program**

Account	Description	Justification	Budget 2020-21
5101	Payroll – Full Time	Public Information Officer (1) Community Liason I (1.5) Administrative Clerk (2)	367,549
5103	Temporary	Intern	0
5105	Overtime	Public Outreach Events Date Fest Evening and weekend events	7,920
5150	State Retirement	District contribution to CalPERS	37,901
5155	Social Security	District contribution is 6.2% of salary	22,683
5165	Medicare	District contribution is 1.45% of salary	5,305
5170	Cafeteria Plan	Based on current election	99,220
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	13,994
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	1,736

6050	Dues and Membership	Gold card (2) CAPIO (2) NIOA NAGC	930
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees Public Information Officer (1) Administrative Clerk (1)	300
6060	Reproduction & Printing	Copy Machine (color) Copy machine paper Bookmarks (5,000 of each of 5 bookmarks) Brochures Activity books (5,000) Annual Reports (100) Presentation folders Aedes detection neighborhood notices (Ops) Invasive Aedes Inspection/Outreach materials Aedes application notices RIFA Authorization duplicate forms business cards WNV outbreak outreach materials	26,600
6070	Office Supplies	Desert Sun digital Subscription Canva Pro Subscription Notebooks Pens, Whiteboard Markers and Whiteboard Batteries	2,900
6075	Postage	UPS/USPS mailing costs of Annual Report Yellow Notification Postcards General Public Outreach Materials	2,000
6095	Professional Services	Translation of Public Outreach materials & news releases Graphic designer fees Nextdoor	12,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Assignments Legislative Day \$800	800
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,200/Employee Public Outreach Coordinator Public Information Officer	2,400
6200	Meetings Expense	Staff Meeting(s)	320
6210	Promotion & Education	Date Fest Registration Science Fair Plaques Flyswatters Repellent Promotional items Stickers <ul style="list-style-type: none"> • Sponges • pencils/pens/crayons • Screen patches • Table spinner • Plush toys 	26,500

		<ul style="list-style-type: none"> • Plastic lifecycle toys • magnifying glasses • flash light • keychains 	
6220	Public Outreach Advertising	Spring Advertising Campaign Fall Advertising Campaign Social media ads	45,000
7000	Uniform Expense	Branded shirts Public Information Officer (3) Branded shirts Public Outreach Coordinator (3) Branded shirts Administrative Clerks (6) Branded Jacket Public Information Officer	900
7600 Sub Acct: 027	Staff Training	NAGC Communication School NIOA Annual Meeting AMCA Annual Meeting CAPIO Training (2) Emergency Management Training – California Specialized Training Institute Webinars/seminars/workshops Master PIO - FEMA	8,812
7600 Sub Acct: 014	Staff Training	State VCT exams (4)	112
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	700
8415	Equipment		

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 250 – TRUSTEE SUPPORT PROGRAM

PROGRAM DESCRIPTION

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

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **250 – Trustee Support Program**

Account	Description	Justification	Budget 2020-21
5155	Social Security Expense	District Contribution 6.2%	818
5165	Medicare Expense	District Contribution is 1.45% of salary	191
5195	Unemployment Insurance	6.2% of the first \$7,000 in earnings	818
6110	Trustee Travel	Registration fees and related travel expenses to attend the CSDA Conference, MVCAC Conference and Quarterly Meetings. In addition designated Trustee per Resolution 2011-24 to attend MVCAC Annual, Spring, Fall and Summer meetings and AMCA	17,000
6115	In-Lieu	State law permits a maximum of \$100/Month compensation payable to each Trustee for conducting District business, for attending Board and Committee meetings.	13,200
6120	Trustee Support	Expenses for meals during official meetings dealing with direct support of Trustee activities. Security services public meetings	7,300
7000	Uniform Expense	District Shirt for each Trustee	200

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 300 – FLEET MAINTENANCE PROGRAM**

PROGRAM DESCRIPTION

Fleet Maintenance is tasked with the maintenance, repair and upgrade of all District vehicles, trailers, off-road vehicles including ATV's, Argos, golf carts, work horse and other special equipment.

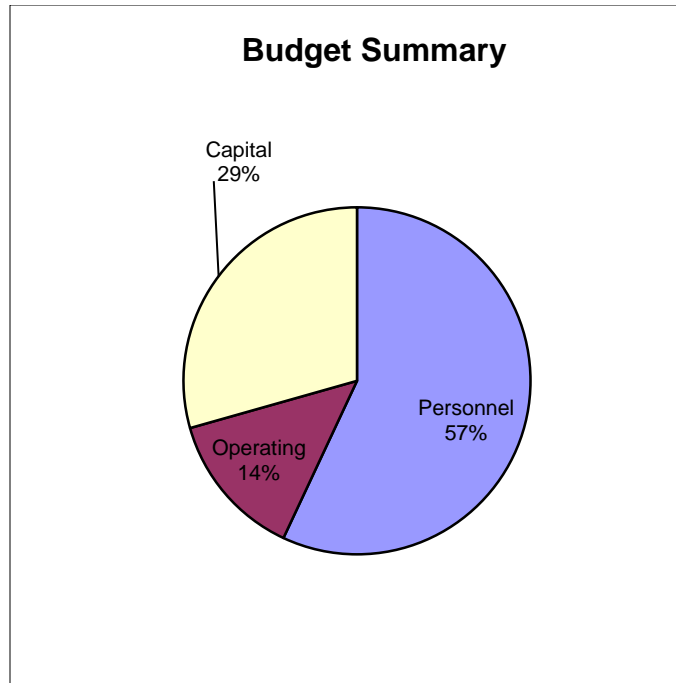


STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Shop Mechanic II	1	1	1	1
Shop Mechanic I	1	1	1	1
Administrative Clerk	0	0	0	1
Total Positions	2	2	2	3

EXPENDITURE SUMMARY

300 – FLEET MAINTENANCE	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	205,799	236,711	187,852	294,998
Operations & Maintenance	99,788	88,750	82,214	60,281
Capital	4,250	127,505	106,172	407,118
Total Expenditures	<u>\$310,137</u>	<u>\$452,966</u>	<u>\$376,238</u>	<u>\$762,397</u>



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **300 – Fleet Maintenance Program**

Account	Description	Justification	Budget 2020-21
5101	Payroll – Full Time	Shop Mechanic II (1) Shop Mechanic I (1)	146,276
5105	Overtime	Required work outside normal hours for emergencies	1,500
5150	State Retirement	District Contribution to CalPERS	12,521
5155	Social Security	District Contribution is 6.2% of salary	9,007
5165	Medicare	District Contribution is 1.45% of salary	2,107
5170	Cafeteria Plan	Based on current election.	33,520
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees Shop Mechanic II (1) Shop Mechanic I (1)	300
6070	Office Supplies	Printer toners, paper, misc. batteries, inventory bins and general office supplies	290
6200	Meeting Expense	Staff Meeting(s)	150
7000	Uniform Expense	Rentals of department uniforms, towels and mats	4,600

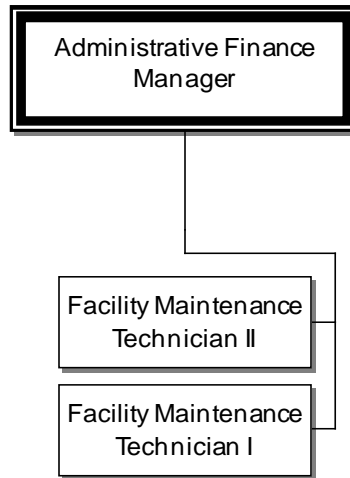
7050	Safety Expense	Nitrile Gloves Welding Helmet Protective Eye Wear Hearing Protection Protective Footwear ATV/UTV Helmets (3)	2,375
7350	Permits, Licenses & Fees	Recurring fees for permits, Smog certificates AQMD Annual Testing AQMD Emission Fees AQMD Liquid Fuel Disp EPA ID Registration Fee	3,345
7400	Vehicle Parts & Supplies	Repairs and Maintenance Supplies: CarQuest, Napa, Batteries for fleet vehicles & trailers	22,000
7400 Sub Acct: 025	Specialty Vehicle Parts & Supplies	Repairs and Maintenance Parts, Supplies and Tires for District specialty off-road vehicles such as: Argo, Forklifts, Workhorses, Polaris	13,000
7400 Sub Acct: 064	Tire Services	Vehicle Tire Management	7,720
7420	Offsite Vehicle Maintenance & Repair	Windshield Replacement Services Washing Services Towing Services Alignment Services Part Assembly Key Duplication Hazardous Chemical Removal Services Body Repair Services Vehicle Graphics & Lettering Dealership services Forklift (Gas) Tire Purchase/Installation	18,123
7450	Equipment and Application Parts & Supplies	Fasteners, electrical supplies, parts for all equipment not considered a registered vehicle, ULV Equipment , welding equipment supplies and repairs, repairs and parts for major equipment (hoists, air compressor, power reels, tire mounting equipment)	4,300
7500	Small Tools Furniture & Equipment (Non-Capital)	Replacement of small tools	2,900
7600 Sub Acct: 014	State Required CEU	State Required CEU Training \$400 per person Certification exam application fees	300
7600 Sub Acct: 027	Professional Development	Napa, General trainings, ASE certification A1-A8, and related travel expenses Shop Mechanic I and Shop Mechanic II	2,100

7675	Maintenance Contracts	Annual support fees for Fleet Maintenance programs: Fleetmate ALLDATA MotoLogic Repair & Diagnostics Genisys EVO 5.0 Handheld Software Updates 52 Fleet Vehicles @ \$24.95 Device Monitoring 52 Fleet Vehicles @ \$24.95 Device Rental	17,640
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	
8415	Non-Capitalized Equipment	(1) Metal Fabrication Roller Bender (1) Metal Fabrication Press Brake (1) Plasma Cutter: Metal & Aluminum Cutter	4,250
8900	Transfer to Vehicle Replacement Fund	Contribution to capital reserves	

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 305 – BUILDINGS & GROUNDS MAINTENANCE PROGRAM**

PROGRAM DESCRIPTION

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



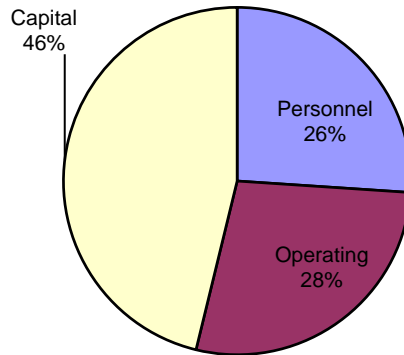
STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Facility Maintenance Technician I	1	0	0	0
Facility Maintenance Technician II	1	0	0	0
Utility Worker	0	2	2	2
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

305 BUILDINGS & GROUNDS MAINTENANCE	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	194,388	185,076	174,038	173,879
Operations & Maintenance	224,080	231,800	232,420	217,997
Capital	430,294	344,650	344,650	12,251
Total Expenditures	\$848,763	\$757,776	\$751,108	\$404,127

Budget Summary



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

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

Account	Description	Justification	Budget 2020-21
5101	Payroll - Full Time	Facility Maintenance Technician II Facility Maintenance Technician I	130,046
5105	Overtime	Required work outside normal hours	1,000

5150.01	State Retirement Expense	District contribution to CalPERS	10,637
5155	Social Security Expense	District contribution is 6.2% of salary	7,736
5165	Medicare Expense	District contribution is 1.45% of salary	1,809
5170	Cafeteria Plan	Based on current election	42,292
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Utility Worker I (2)	300
6200	Meeting Expense	Staff Meeting(s)	150
6400	Utilities	Burrtec Waste \$5,500 So Cal Gas Co \$3,800 Imperial Irrigation District \$77,000 Indio Water Authority \$15,000 Valley Sanitary District \$4,700	106,000
7000	Uniform Expense	Rentals of department uniforms, towels and mats	3,620
7050	Safety Expense	Safety Equipment & Supplies First aid materials, safety clothing, protective footwear, etc.	1,350
7200	Household Supplies	Cleaning supplies, paper towels, toilet paper, floor products, disinfectants, hand soap, latex gloves, trash bags, etc.	3,000
7300 Sub Acct: 012	Repair & Maintenance	Bio Building, Laboratory and Tank Room Includes replacement lighting for tank room	10,000
7300 Sub Acct: 024	Repair & Maintenance	Administration Building	5,000
7300 Sub Acct: 035	Repair & Maintenance	Operations Building	5,000
7300 Sub Acct: 044	Repair & Maintenance	Shop and Grounds	16,000
7300 Sub Acct: 049	Repair & Maintenance	Special Projects:	5,000
7300 Sub Acct: 053	Solar Panel Maintenance	Solar panel cleaning Maintenance & repairs	1,000

7350	Permits, Licenses & Fees	City of Indio Private Fire Hydrant Place of Assembly Alarm Permit Desert Fire Extinguisher Automatic Fire System Service – Flammable Storage 1 Automatic Fire System Service – Flammable Storage 2 Fire Extinguishers Testing/Certification Fire Suppression Testing/Certification	1,260
7500	Small Tools	Replacement of tools – Landscaping Equipment	1,200
7600 Sub Acct: 027	Professional Development	Electrical Troubleshooting & Preventative Maintenance Workshop Part II and related lodging/travel expenses	3,000
7650	Equipment Rentals	Rental of power tools, heavy equipment and vehicles	1,000
7675	Contract Services	Janitorial Services \$41,952 Security Alarm Services \$2,400 Security Services \$10,500	60,400
7700	Motor Fuel & Oils	Fuel & Oils for department vehicle(s)	800
8900 Sub Acct: 066	Transfer to Thermal Remediation Fund	Contribution to capital reserves	35,000
8900 Sub Acct: 067	Transfer to Facility Capital Reserves	Annual Reserve Contribution	395,294

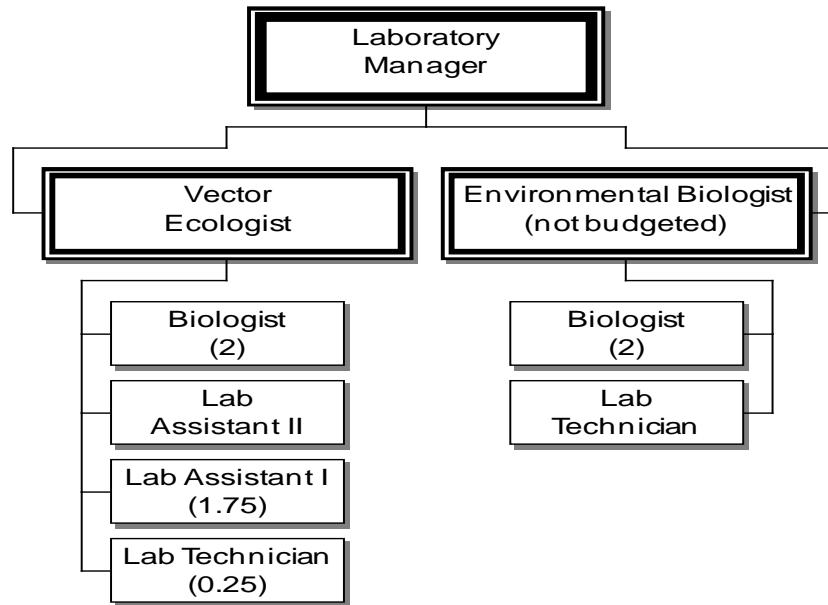
FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 400 – SURVEILLANCE AND QUALITY CONTROL PROGRAM

PROGRAM DESCRIPTION

The District's Surveillance and Quality Control Program is charged with conducting vector surveillance and disease detection; quality control and efficacy of products; implementing the biological control program; partnering with community organizations for physical control; and ensuring compliance with environmental regulations.

Determining where vectors are and whether residents are at risk of contracting an arboviral disease are important components of the District's Integrated Vector Management (IVM) Program. The staff monitors and analyzes data including immature and adult mosquito abundance; virus activity in mosquitoes and wild birds; and climate variables such as temperature, humidity, and Salton Sea water level. This analysis, our virus transmission risk model, allows Operations to focus control efforts where they will have the most impact.

The Surveillance and Quality Control Program conducts quality control assays, product efficacy assays, and resistance assays to ensure that control products and biological control organisms work as they should. Assays are also conducted to assist the Control Operations Department in using the most effective dose and method of application in the field. This department is responsible for production of the biological control organisms used in the IVM program and for working with community organizations to develop and evaluate physical control of vectors. Staff also oversee and report on environmental and regulatory issues related to vector control.

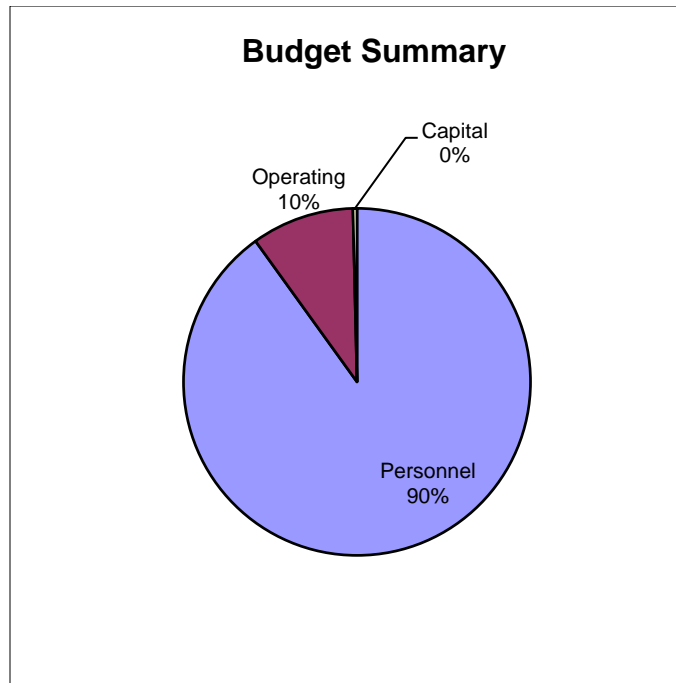


STAFFING SUMMARY

Title	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Laboratory Manager	1	1	1	1
Vector Ecologist	1	1	1	1
Biologist	4	4	4	4
Laboratory Assistant II	1	1	1	1
Laboratory Assistant I	1.75	1	1	1
Laboratory Technician	1.25	2	2	2
Seasonal Employees (FTE)	1.3	1.3	1	0.5
Total Positions	11.3	11.3	11	10.5

EXPENDITURE SUMMARY

400 - SURVEILLANCE AND QUALITY CONTROL	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	1,283,460	1,238,645	1,207,527	1,192,607
Operations & Maintenance	137,092	143,890	145,478	123,721
Capital	5,000	5,000	2,644	12,863
Total Expenditures	\$1,425,553	\$1,387,535	\$1,355,469	\$1,329,191



This year the Laboratory Department's goals are to:

- Expand *Aedes* surveillance: The District detected *Aedes aegypti* within its service area in 2016. As the detections of new locations have primarily involved service requests from residents, it is possible that there are more areas and neighborhoods where this mosquito is but has yet to be detected. The Laboratory Department increased the number of traps in the previous fiscal year and is using those traps to conduct a

- comprehensive surveillance of the District's cities to examine whether there are additional populations in the valley.
- Set-up internal testing for arbovirus samples for chikungunya, dengue, and Zika. The Davis Arbovirus Research and Testing facility currently provides this testing using funds from the Centers for Disease Control for no cost. As these funds are likely to run out, districts can expect to need to pay for these tests in the near future. Further, the samples must be mailed in to Davis, and results are not available until 3-5 days after they are received. This delay in the testing is one reason that the District moved to on-site testing for West Nile virus, and the need for on-site testing for viruses which are transmitted by *Aedes* mosquitoes is of paramount importance. The Laboratory Department will be moving towards on-site testing for these viruses in 2019.
 - Rapid detection of arbovirus samples: The Laboratory Department currently conducts virus testing for the *Culex* mosquitoes that it collects, testing for West Nile virus, St. Louis encephalitis virus, and western equine encephalomyelitis virus. Testing these mosquitoes at the District has benefited the District's Control Operations Department and the residents by allowing for a rapid response to positive samples. The Laboratory Department has expanded the number of samples budgeted to be tested to account for the increased collection and the re-emergence of St. Louis encephalitis virus.
 - Examine product efficacy: The Laboratory Department will examine several new and existing mosquito control products to define the efficacy and residual activity for mosquitoes in the Coachella Valley. Assays planned include using adulticides in storm water structures, coverage of area-wide applications using truck-mounted equipment to mosquito sources in urban portions of the valley, examination of adulticide applications in response to virus-positive mosquito samples, and efficacy of products approved for homeowner use.
 - Ensure regulatory compliance: The Laboratory Department will continue to ensure that the District is compliant with relevant environmental laws and regulations. In this fiscal year, the Laboratory Department will review and revise its Environmental Protection Agency's Pesticide Environmental Stewardship Program strategy document. The Laboratory Manager will attend the California Stormwater Quality Association Conference in Riverside to continue to forge relationships with others involved in stormwater and the devices that collect water which technicians treat for mosquitoes.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

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

Account	Description	Justification	Budget 2020-21
5101	Payroll – Full Time	Laboratory Manager (1) Vector Ecologist (1) Biologist (4) Laboratory Assistant II (1) Laboratory Assistant I (1.75) Laboratory Technician (1.25)	890,465
5102	Payroll – Seasonal	4 Seasonals (890 max hours) per seasonal (0.5FTE)	23,140
5103	Temporary Services	Health Careers Connection Intern \$6,900	6,900
5105	Overtime	Holiday Tank and Colony Care – 32 hours ULV Calibration - 8 hours ULV Evaluations – 5 Evaluations -160 hours <ul style="list-style-type: none"> • CSEA -24 Hours/Evaluation • Teamster – 8 Hours/Evaluation Emergency/Epidemic/ Response and Special Projects <ul style="list-style-type: none"> • CSEA – 20 hours • Teamster – 20 hours Total Hours – 240 hours	12,000
5150	State Retirement	District contribution to CalPERS	88,355
5155	Social Security	District contribution is 6.2% of salary	56,013
5165	Medicare	District contribution is 1.45%	13,100
5170	Cafeteria Plan	Based on current elections	164,397
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	23,883
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	5,208
6050	Dues & Memberships	ESA \$155 (2) SOVE \$70 (2)	450
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees Laboratory Manager (1) Vector Ecologist (1) Biologists (4) Laboratory Assistant I & II (2)	1,500

		Lab Technician (2)	
6070	Office Supplies	Printing and general office supplies Printer contract \$2,000 Office supplies \$2,000 Posters (12) \$1,200	5,200
6075	Postage	PCR Confirmation Shipping 5 times/season \$100/shipment = \$500 Misc. Shipping \$1500 UPS - includes Aedes samples for CDZ testing	2,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting Costa Mesa \$800/Employee (2) Planning Meeting northern CA - \$800/Employee (1) Spring Meeting northern CA \$800/Employee (2)	4,000
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,200/Employee (4)	4,800
6200	Meeting Expense	Staff Meeting(s)	500
7000	Uniform Expense	District Apparel Professional Shirts \$150/Employee (7 = \$1050) Cintas Rental Uniforms Year = \$6,645.00 Towel Purchase Cleaning Service \$240/year	7,935
7050	Safety Expense	Personal protection equipment Laboratory & Field safety equipment	5,000
7310 FUND 14	Maintenance & Calibration	PCR Maintenance Contract \$2,900 Microscope services \$770 BSL Cert & Hood Certification \$1,000 Pipette Calibration \$1,250	5,920
7350	Permits	RivCo DEH Small Quantity Medical Waste Generator RivCo DEH Level II Waste Permit - 55 AQMD Annual Emergency Electric Generator Permit Fee AQMD Generator Emissions Flat Fee	2,150
7450	Equipment Parts & Supplies	Small equipment for laboratory, routine replacement, wear and tear Distilled water (Puretec) - 1500	5,000
7550	Lab Operating Supplies	Routine supplies and maintenance, mosquito rearing supplies, dry ice AirGas - dry ice \$12,000 Biohazard disposal - \$4,000	22,000
7575 Sub Acct: 026	Surveillance - External PCR	External Mosquito PCR <ul style="list-style-type: none"> Confirmation testing at DART \$110 (5 pools at \$22) Aedes pools - \$6600 (300 pools at \$22 each) Supplies for external PCR - \$400 	7,110

7575 Sub Acct: 045	Surveillance – Internal PCR	Internal Mosquito PCR @ \$6.00/Sample Testing 5000 pools •	3,000
7575 Sub Acct: 057	Surveillance – Traps & Parts	Traps & Parts – routine needs \$10000 BG Lures - \$3200 Replace 40 of BG Sentinel traps - \$8000 In2Mix \$250	21,450
7600 Sub Acct: 027	Professional Development	AMCA \$1,500/Employee (3) ESA \$2,000/Employee (2) IFA \$1,500/Employee (2) PBESA \$1500/Employee (1)	13,000
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	
8415	Equipment	Microscope – replacement for 4 th microscope	5,000

2020-21 SEASONAL HIRING SCHEDULE

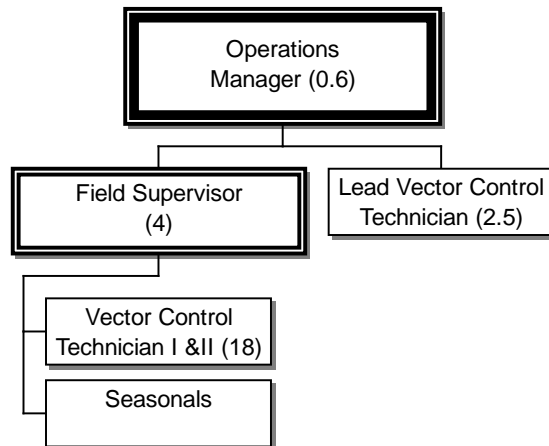
PROGRAM	PERIOD	NUMBER
Mosquito Traps	3/1 – 6/30/21	2
Mosquito Traps	7/1 – 11/30/20	2

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 500 – CONTROL OPERATIONS PROGRAM

PROGRAM DESCRIPTION

Control Operations Program is responsible for environmentally friendly and effective suppression of pathogen-carrying vectors and mosquitoes for the purpose to reduce the transmission risks to humans and other animals of diseases caused by West Nile, Saint Louis and western equine virus. The District covers a 2,400 square mile area where a dozen resort and residential communities provide ample vector and nuisance species habitat ranging from the Salton Sea marshes to agricultural habitats, neglected pools and different urban locations. State Certified Vector Control Technicians take care of site inspections, surveillance, preventive chemical applications, and, when appropriate, use biocontrol measures such as use of mosquito-eating fish and other integrated vector management control methods. They also execute a call - requested inspections for controlling red imported fire ants, eye gnats and flies, and provide site inspections for rodent proofing residential and public properties and other nuisance and vector species.

The Red Imported Fire Ants (RIFA) program is focused on suppressing the population of RIFA and maintaining the level of infestation to minimum. Currently the program is addressing large green areas/golf courses as well as the residential call reporting RIFA infestation.



STAFFING SUMMARY

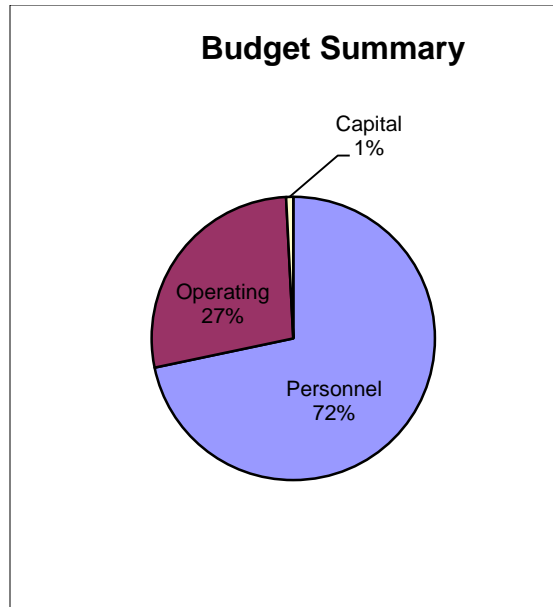
Title	*2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Operations Manager	0.6	1	1	1
Field Supervisor	4	4	4	4
Administrative Clerk	1	1	1	0.2
Lead Vector Control Technician	2.5	2	2	2
VCT II	6	7	7	7
VCT I	14	15	15	15
Seasonal Employees (FTE)	0	6.9	6.9	6.9
Total Positions	28.1	36.7	36.9	36.1

**RIFA & AEDES separate from Operations*

EXPENDITURE SUMMARY

500 - CONTROL OPERATIONS	*2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	2,677,560	3,165,205	2,971,255	2,936,132
Operations & Maintenance	842,077	1,213,640	1,318,607	808,555
Capital	6,015	35,800	26,876	34,540
Total Expenditures	<u>\$3,525,652</u>	<u>\$4,414,645</u>	<u>\$4,316,738</u>	<u>\$3,779,226</u>

**RIFA & AEDES separate from Operations*



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **500 – Control Operations Program**

Account	Description	Justification	Budget 2020-21
5101	Payroll – Full Time	Operations Manager (0.6) Field Supervisor (4) Lead Vector Control Technician (2) Vector Control Technician II (7) Vector Control Technician I (15)	1,862,010
5102	Payroll – Seasonal	20 Seasonal 700 hours (890 max) per seasonal FTE 6.9	
5105	Overtime	Budgeted in contingency reserve	20,000
5150	State Retirement	District Contribution to CalPERS	170,159
5155	Social Security	District Contribution is 6.2% of salary	112,252
5165	Medicare	District Contribution is 1.45% of salary	26,253
5170	Cafeteria Plan	Based on current election	453,489
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	22,287
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee’s salary	11,110.
6050	Dues & Membership	SOVE (2) AMCA (2) ESA (1)	690

6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Operations Manager (1) Field Supervisor (4) Lead Technician (2) Vector Control Technician II (6) Vector Control Technician (10)	4,290
6070	Office Supplies	General office and printing supplies	5,000
6075	Postage	UPS/USPS mailing costs - anticipate abatement mailings	1,500
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Planning Meeting - \$800/Employee Spring Meeting \$800/Employee	1,600
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference - (1) OPS Manager, (2) Supervisors, (1) Lead Tech, (1) VCT Talk/Poster	6,500
6200	Meetings Expense	Staff and Farmer Meeting(s)	1,120
7000	Uniform Expense	Uniforms Mats for Operations, Shop and Lab = \$6825; 100 Bath Towels = \$1014; 125 Bar Towels = \$520.00; Environmental Fees=\$10,364.12; auto replace towels = \$620; Loaner Shirts = \$881.14; Supervisor Shirts \$120/Sup (5) = \$600yr	36,254
7050	Safety Expense	Personal Protection Equipment: Gloves, boots, safety glasses, Deet, Dog Shield, Gatorade	15,000
7450	Equipment Parts & Supplies	Technician Sprayers (Murayama, B&G, Solo), Herd spreaders, parts and supplies	7,500
7600 Sub Acct: 014	State Required CEU	Certification exam application fees Make-up training expenses	5,790
7600 Sub Acct: 027	Professional Development	In House Training CDs/DVDs, Equipment Certification Training IFA - Field Supervisor, Ops Manager or designee @ \$1,500 SOVE - Ops Manager, Supervisor OSHA Training - \$250 for Safety Officer	11,350
7675	Contract Services	DBM Marlin Leasing	5,500
7700	Motor Fuel & Oils	Fuel and oils for department vehicles/equipment	62,000
7800	Control	Total control budget	453,983
7800 Sub Acct: 028	Chemical Control	Larvaciding/Adulticiding Products, Rodent Inspection Products, RIFA, Fly, Eye Gnat Control Products	

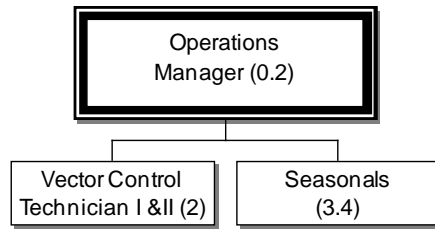
7800 Sub Acct: 037	Physical Control	Source reduction - Artesian Well Rebate; Xeripave; Vegetation Management (suburban /rural), Fly Control	12,500
7850 Sub Acct: 029	Aerial Applications Rural	Larviciding and Adulciding of Salton Sea Marsh Habitats and/or Duck Clubs. Aerial Adulciding in response to WNV outbreak. Adulciding: 12 hours Reserve Item Larviciding: 24 hours Aerial hours - Salton Sea Aviation (\$1,500/hr)	101,750
8415	Operations Equipment	Operations Equipment B & G Sprayers Maryuama, Solo	6,015
9000	Contingency Expense	Based on risk assessment	109,750

2020-21 SEASONAL HIRING SCHEDULE

PROGRAM	PERIOD	NUMBER
Invasive Aedes/RIFA/Eye Gnat/Agric Fly Traps	7/1 - 11/18/2020	10
Invasive Aedes/RIFA/Eye Gnat/Agric Fly Traps	3/1 - 6/30/2021	10

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 501 – INVASIVE AEDES PROGRAM**

PROGRAM DESCRIPTION



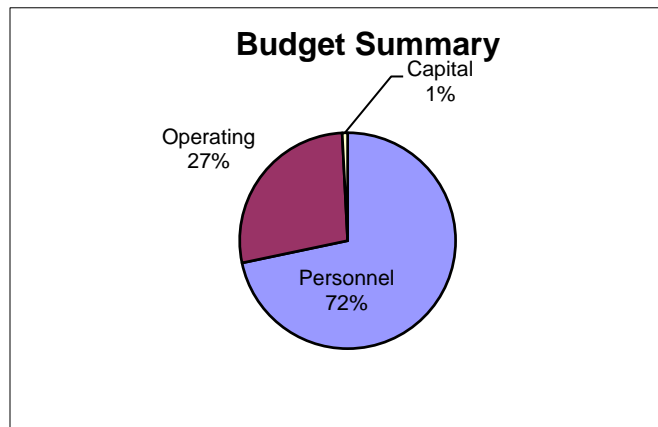
STAFFING SUMMARY

Title	2020-21 Proposed Budget	*2019-20 Adopted Budget	*2019-20 Estimated Actual	*2018-19 Actual
Operations Manager	0.2	-	-	-
Lead Field Supervisor	0	-	-	-
Field Supervisor	0	-	-	-
Lead Vector Control Technician	0	-	-	-
VCT II	1	-	-	-
VCT I	1	-	-	-
Seasonal Employees (FTE)	3.4	-	-	-
Total Positions	5.6	-	-	-

EXPENDITURE SUMMARY

501 - INVASIVE AEDES	2020-21 Proposed Budget	*2019-20 Adopted Budget	*2019-20 Estimated Actual	*2018- 19 Actual
Personnel	363,603	-	-	-
Operations & Maintenance	228,637	-	-	-
Capital	13,500	-	-	-
Total Expenditures	\$605,740	\$-	\$-	\$-

**In previous years Control Operations included Invasive Aedes and RIFA*



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **501 – Invasive Aedes Program**

Account	Description	Justification	Budget 2020-21
5101	Payroll – Full Time	Field Supervisor (4) Lead Vector Control Technician (2) Vector Control Technician II (1) Vector Control Technician I (1)	167,212
5102	Payroll – Seasonal	890 max per seasonal	105,000
5105	Overtime	Budgeted in contingency reserve	

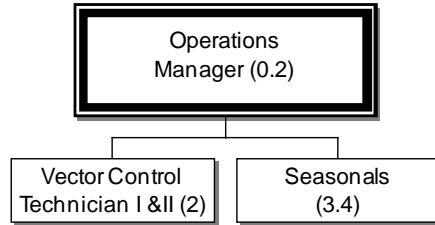
5150	State Retirement	District Contribution to CalPERS	15,089
5155	Social Security	District Contribution is 6.2% of salary	16,590
5165	Medicare	District Contribution is 1.45% of salary	3,880
5170	Cafeteria Plan	Based on current election	51,750
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	958
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	3,125
7750	Operating Supplies	Routine operating and maintenance supplies to aide control efforts	2,000
7800	Control	Total control budget	129,448
7800 Sub Acct: 028	Chemical Control	WALS Vectobac WDG 3000 lbs. Aqua-Reslin 2 gallons	
7850 Sub Acct: 038	Aerial Applications Urban	Aerial services for larviciding for <i>Aedes egypti</i> in urban areas WALS Aerial 6 flights @ 4	55,200
8415	Operations Equipment	Colt Handheld foggers (4) = \$12000 Solos (25) = \$2500	13,500

2020-21 SEASONAL HIRING SCHEDULE

PROGRAM	PERIOD	NUMBER
Invasive Aedes/RIFA/Eye Gnat/Agric Fly Traps	7/1 - 11/18/2020	5
Invasive Aedes/RIFA/Eye Gnat/Agric Fly Traps	3/1 - 6/30/2021	5

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 502 – RIFA PROGRAM**

PROGRAM DESCRIPTION



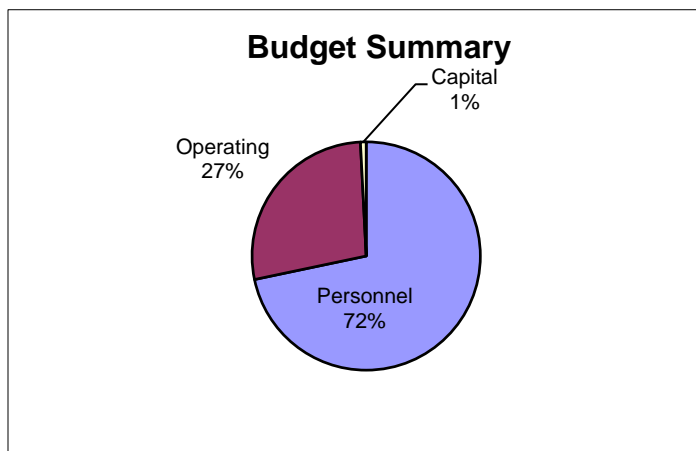
STAFFING SUMMARY

Title	2020-21 Proposed Budget	*2019-20 Adopted Budget	*2019-20 Estimated Actual	*2018-19 Actual
Operations Manager	0.2	-	-	-
Field Supervisor	-	-	-	-
Lead Vector Control Technician	-	-	-	-
VCT II	1	-	-	-
VCT I	1	-	-	-
Seasonal Employees (FTE)	3.4	-	-	-
Total Positions	5.6	-	-	-

EXPENDITURE SUMMARY

502 – RIFA	2020-21 Proposed Budget	*2019-20 Adopted Budget	*2019-20 Estimated Actual	*2018- 19 Actual
Personnel	317,685	-	-	-
Operations & Maintenance	196,900	-	-	-
Capital	5,187	-	-	-
Total Expenditures	\$519,772	\$-	\$-	\$-

**In previous years Control Operations included Invasive Aedes and RIFA*



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund
 Program **502 – RIFA Program**

Account	Description	Justification	Budget 2020-21
5101	Payroll – Full Time	Operations Manager (0.2) Vector Control Technician II (1) Vector Control Technician I (1)	157,667
5102	Payroll – Seasonal	10 Seasonal 700 hours (890 max) per seasonal FTE 3.4	105,000
5105	Overtime	Budgeted in contingency reserve	
5150	State Retirement	District Contribution to CalPERS	13,346

5155	Social Security	District Contribution is 6.2% of salary	15,954
5165	Medicare	District Contribution is 1.45% of salary	3,731
5170	Cafeteria Plan	Based on current election	17,905
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	958
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	3,125
7600 Sub Acct: 027	Professional Development	IFA - Ops. Mgr., Field Sup @\$2550	5,100
7750	Operating Supplies	Routine operating and maintenance supplies to aide control efforts	2,800
7800	Control	Total control budget	189,000
7800 Sub Acct: 028	Chemical Control	Control Products for RIFA	
8415	Operations Equipment	A1-Super Duty Sprayer Colt4 Fogger Maruyama Birchmeier Herd Spreaders Solos	5,187

2020-21 SEASONAL HIRING SCHEDULE

PROGRAM	PERIOD	NUMBER
Invasive Aedes/RIFA/Eye Gnat/Agric Fly Traps	7/1 - 11/18/2020	5
Invasive Aedes/RIFA/Eye Gnat/Agric Fly Traps	3/1 - 6/30/2021	5

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 580 – ABATEMENT/SOURCE REDUCTION**

PROGRAM DESCRIPTION

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

EXPENDITURE SUMMARY

580 – ABATEMENT	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Personnel	-	-	-	-
Operations & Maintenance	5,000	5,000	-	-
Capital	-	-	-	-
Total Expenditures	\$5,000	\$5,000	\$-	\$-

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

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

Account	Description	Justification	Budget 2020-21
6105	Legal Services/ Filing Fees	Legal fees/ filing fees concerning abatement	1,000
7675	Contract Services	Expenses of contract services to provide corrective actions to abated property, if needed.	2,000
7800	Physical Control	Source reduction – Artesian Well Rebate; Xeripave; Vegetation Management (suburban /rural) , Fly Control	2,000

**FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 600 – RESEARCH PROGRAM**

PROGRAM DESCRIPTION

BACKGROUND:

The District has had a long beneficial relationship with the vector control researchers from universities and other state/federal organizations. The purpose of research funded by the District is to develop and evaluate applied vector and vector-borne disease surveillance and/or integrated vector management (IVM) strategies. These projects ultimately improve the District's operations and surveillance programs and make the best use of the District's financial resources. Funded research leaves a legacy of knowledge in the form of publications and presentations that can be used by mosquito control districts in California, nationally, and around the world.

COLLABORATIVE RESEARCH PROJECTS

The goal of the collaborative research projects will be to develop and evaluate applied vector and vector-borne disease surveillance and/or integrated vector management (IVM) strategies. Funded projects should improve CVMVCD's operations and surveillance programs and make best use of the District's financial resources.

Listed below are CVMVCD's research interests for 2020-21:

CVMVCD Research Interests

These are the general interests of CVMVCD. Projects should address at least one of the following:

1. Arbovirus transmission cycles and environmental factors experienced in the Coachella Valley that may enhance the amplification of arboviruses within these cycles.
2. Implementation of newly emerging physical and chemical control methods for mosquito control in the Coachella Valley.

3. Implementation of newly emerging mosquito surveillance methods in the Coachella Valley.
4. Development and application of novel control strategies for the red imported fire ant, *Solenopsis invicta*, in Coachella Valley urban habitats.
5. Development and application of novel surveillance and control strategies for synanthropic flies (e.g., eye gnats, house flies, filth flies) in rural and urban habitats in the Coachella Valley.

Specific Interests:

CVMVCD is highly interested in projects that address specific control issues in the Coachella Valley. Examples of these are, but are not limited to:

1. Implementation of novel mosquito or arbovirus surveillance methods or enhancement of current surveillance methods in the Coachella Valley.
 - a. *Aedes* mosquitoes and their associated arboviruses
 - b. *Culex quinquefasciatus* and *Cx. tarsalis*
 - c. West Nile Virus, St. Louis Encephalitis virus, Western Equine Encephalomyelitis virus
2. Development and implementation of novel or enhanced physical, chemical, and biological control methods targeting at least one of the following:
 - a. Mosquitoes (primarily *Cx.tarsalis*, *Cx. quinquefasciatus*, *Ae. aegypti*)
 - b. Red imported fire ants, *Solenopsis invicta*
 - c. Synanthropic flies (e.g. eye gnats, house flies, filth flies)
3. Analysis of environmental factors experienced in the Coachella Valley that may influence the amplification of arbovirus transmission with suggested operational strategies to minimize transmission.

RFP will be issued in the summer of 2020

**ALLOCATION TO THE AMERICAN MOSQUITO CONTROL ASSOCIATION (AMCA)
MOSQUITO RESEARCH FOUNDATION (MRF)**

SUMMARY – The Mosquito Research Foundation is devoted to funding needed research to enhance the understanding of the ecology of mosquitoes and the epidemiology of the diseases that they transmit. The MRF moved from being

an independent granting agency to being governed through the American Mosquito Control Association in 2017. Currently one member from the District serves on the committee which is reviewing the guidelines and proposals.

POTENTIAL BENEFITS – Helping support the MRF allows more projects impacting mosquito control in the United States to be funded than what the District alone can fund.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **600 – Research Program**

Account	Description	Justification	Budget 2020-21
8510	Research Projects	Funds available for research	135,000

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2020-21
 PROGRAM 601 – USDA COOP AGREEMENT PROGRAM**

PROGRAM DESCRIPTION

BACKGROUND:

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

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **601 – USDA COOP Agreement Program**

Account	Description	Justification	Budget 2020-21
4530	USDA Reimbursement	Reimbursements for expenses encumbered by the District for research projects under Agreement No. 58-6036-5-003	35,000

Account	Description	Justification	Budget 2020-21
7550	Materials & Supplies	Materials and supplies for research projects	8,000
7600	Travel Expenses	Domestic travel	6,000

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2020-21
PROGRAM 602 – LABORATORY TESTING PROGRAM

PROGRAM DESCRIPTION

BACKGROUND:

The District began testing mosquito samples for the three most common arboviruses of public health concern in California, St Louis Encephalitis virus (SLE), Western Equine Encephalitis virus (WEE) and West Nile virus (WNV) at the District's expanded laboratory in late 2014. The District tested about 5,000 mosquito samples in 2017. The District has the capability to test more samples with the existing staff. The District has been in discussion with other nearby vector control agencies to perform testing of mosquito samples for these agencies. The CVMVCD would perform testing for the cost of materials and labor used. This would allow for these agencies to test mosquito samples at a lower cost than sending them to the UC Davis Arbovirus Research and Training (DART) group. The testing at CVMVCD would also test for WEE, SLE and WNV, which is beneficial because some Districts that test samples at their facilities only test samples for WNV. If the District tests more samples then the cost of testing will stay low as more samples tested per plate makes the testing process cheaper per sample. However, the District only wants to test samples for a few smaller agencies as too many samples would increase labor. This will be the 5th year for testing samples and future testing plans will be based on insight gained from experience from this year.

Goal to Test 1,000 samples

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **602 – Laboratory Testing Program**

Account	Description	Justification	Budget 2020-21
4530	Reimbursement	Reimbursements for testing	14,000

Account	Description	Justification	Budget 2020-21
7550	Materials & Supplies	Materials and supplies \$6.50/Sample	6,500

FUND 12 – THERMAL FACILITY REMEDIATION FUND RESERVES
BUDGET 2020-21
PROGRAM 900 –THERMAL FACILITY REMEDIATION FUND RESERVES

PROGRAM DESCRIPTION

This program details capital expenditures for ongoing improvements at the District’s Thermal Facility. In FY2008-09, substantial funds were used to finance a remediation action plan that included capping the soil with asphalt. One of the recommendations from the engineering firm hired to design the remedial action plan was to repair or repave the whole area every 10 years. Estimated cost based on today’s valuation is \$450,000; increase by CPI of 3 % the estimated liability is \$605,000. Revenue to fund this includes a transfer from the General Fund of \$44,750 and Rental Income from the lease with the current occupiers, both annually increased by CPI.

BUDGET SUMMARY

900 –THERMAL FACILITY REMEDATION FUND RESERVES	2020-21 Proposed Budget	2018-19 Adopted Budget	2018-19 Estimated Actual	2017-18 Actual
Beginning Fund Balance	41,075	518,052	518,052	448,087
Revenue & Transfer from General Fund	53,124	64,869	61,869	67,283
Expenditure	0	524,000	538,845	42,013
Ending Fund Balance	94,199	58,921	41,075	485,924

Element Objective and Strategy: The objective of the Thermal Facility Remediation Fund Reserves is enhancing the quality of life for the community through fiscally responsible funding of the remediation and maintenance program. Our strategy is to fund the continual lifetime remediation maintenance obligation over a continual ten year period.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 12 – Thermal Facility Remediation Fund Reserves

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

Revenue

Account	Description	Justification	Budget 2020-21
4900	Transfer from Gen Fund	Transfer from General Operating Fund	35,000
4520	Interest	Interest from investments	400
4530	Miscellaneous Receipts	Lease agreement with Coachella Unified School District	17,724

Expenditure

Account	Description	Justification	Budget 2020-21
6095	Professional Fees	Project Manager	
8415	Paving	Remediation project	

Funding Schedule (Inflation 3%)

Fiscal Year Ending	Year	Estimated Expense	Revenue	Fund Transfer	Fund Balance	% Funded
	0	450,000				
FYE 6/30/21	1	463,500	17,724	35,000	52,724	11%
FYE 6/30/22	2	477,405	18,256	36,050	107,030	22%
FYE 6/30/23	3	491,727	18,804	37,132	162,965	33%
FYE 6/30/24	4	506,479	19,368	38,245	220,578	44%
FYE 6/30/25	5	521,673	19,949	39,393	279,920	54%
FYE 6/30/26	6	537,324	20,547	40,575	341,041	63%
FYE 6/30/27	7	553,443	21,164	41,792	403,997	73%
FYE 6/30/28	8	570,047	21,798	43,046	468,841	82%
FYE 6/30/29	9	587,148	22,452	44,337	535,630	91%
FYE 6/30/30	10	604,762	23,126	45,667	604,423	100%

FUND 13 – CAPITAL REPLACEMENT FUND BUDGET 2020-21
PROGRAM – INFORMATION TECHNOLOGY, FACILITIES, OPERATING AND LAB EQUIPMENT

PROGRAM DESCRIPTION

The Capital Replacement Fund Budget Program is tasked with the purchasing, replacement and upgrade of all District facilities, property, vehicles, information technology equipment and major software.

EXPENDITURE SUMMARY

FLEET, FACILITIES, OPERATING & LAB EQUIPMENT	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Beginning Fund Balance	1,194,706	1,220,711	1,313,413	1,593,633
Revenue	7,500	42,000	79,196	44,764
Transfers from Operating Budget	43,187	158,897	158,897	158,897
Transfer to Facility Fund	(444,706)			
Capital Expenditure	(134,546)	(467,055)	(283,992)	
Ending Fund Balance	666,141	954,553	1,194,706	1,313,413

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 13 – Capital Replacement Fund

Revenue

Description	Justification	Budget Amount 2020-21
Bank Interest	Interest from Equipment Replacement Fund	7,500
Transfer from Operating Budget	Equipment Replacement – Annual Depreciation	43,187

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 13 – Capital Replacement Fund

Program 210 – INFORMATION SYSTEMS

Account	Description	Justification	Budget 2020-21
8415	Capital Outlay	Cisco Catalyst Network Switch Supervisor Laptops Desktops IT Staff Laptops HP Zbook G5 Mobile WS	43,660

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 13 – Capital Replacement Fund

Program 500 – OPERATIONS

Account	Description	Justification	Budget 2019-20
8415	Capital Outlay	Guardian 190 ES ULV Fogger w/ GPS & Monitor Mapping Equipment Nurse Trailer Guardian 190 ES ULV Fogger w/ GPS & Monitor Mapping Equipment A1 Super Duty Mister A1 Super Duty Mister Adulticide Mixing Station	90,886

Income / Expense Years 0 to 10

Fiscal Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Starting Reserve Balance	750,000	666,141	699,965	745,338	785,832	627,380	669,600	684,520	734,665	731,277
One off Reserve Contribution										
Annual Reserve Contribution	43,187	82,163	78,773	79,401	74,074	110,761	81,324	78,800	59,845	81,724
Interest Earnings	7,500	6,661	7,000	7,453	7,858	6,274	6,696	6,845	7,347	7,313
Total Income	800,687	754,965	785,738	832,192	867,765	744,415	757,620	770,165	801,857	820,314
#	Component									
Shop Equipment										
301	Vehicle lift						50,000			
302	Coats tire changer						5,000			
303	Coats wheel balancers						5,000			
304	Air compressor		5,000							
305	Electric hoist lift overhead winch		8,000							
306	Metal insert gas (mig) welder						4,000			
307	Tungsten inert gas (tig) welder						4,200			
308	Tube bender						1,400			
309	Metal-cutting band saw						1,500			
310	Drill press						2,000			
311	Electric forklift									
312	Electric forklift charging station									
312	Genie GS1930 Scissor Lift									
	Sub Total	-	13,000	-	-	-	-	73,100	-	-
Laboratory Equipment										
401	Electric Automatic Steam Pressure Sterilizer					11,320				
402	Lab Furniture									
403	MagMax Express									
404	Qiagen Retsch Tissue Lyser									
405	ABI 7500 Fast RT-PCR Machine									
406	DropVision Microscope & Software					16,000				
407	Network Automation Engine									
408	ULT Freezer									
409	Tissue Lyser									
410	Microplate Washer						10,495			
	Sub Total	-	-	-	-	16,000	21,815	-	-	-

	Fiscal Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Operations Equipment											
5001	& Monitor Mapping Equipment	18,520					16,000				
5002	4S GPS Monitor Tracking Unit						14,000				
5003	Tifa Power Fogging & ULV Machine									18,000	
5004	Workhorse									8,370	
5005	Workhorse									8,370	
5006	Workhorse									8,370	
5007	Workhorse									8,370	
5008	Cushman Hauler 800X Cart								7,100		
5009	Cushman Hauler 800X Cart								7,100		
5010	Cushman Hauler 800X Cart								7,100		
5011	Cushman Hauler 800X Cart								7,100		
5012	Cushman Hauler 800X Cart								7,100		
5013	2018 Polaris Sportsman 1000										
5014	2012 EZ Go Golf Cart ST-480			8,700							
5015	2012 EZ Go Golf Cart ST-400			8,700							
5016	2012 Frontier 650 Argo			23,000							
5017	2014 EZ-Go 1500					9,800					
5018	2014 EZ-Go Terrain 1500					9,700					
5019	2019 Argo										22,700
5020	Polaris Ranger700HD Quad		21,000								
5021	2010 Polaris Ranger700HD Quad & Mattracks		21,000								
5022	Nurse Trailer	14,500									
5023	Guardian 190 ES ULV Fogger w/ GPS &	18,520									
5024	A1 Super Duty Mister	19,100								19,100	
5025	A1 Super Duty Mister	19,100									19,100
5026	Adulticide Mixing Station	1,145									
Sub Total		90,886	42,000	40,400	-	19,500	30,000	-	35,500	70,580	41,800
IT Equipment											
2101	Polycorn VOIP Telephones										
2102	IT Toughbooks - replacement tablets					30,000					
2103	Cisco Catalyst Network Switch	26,610				9,245					
2104	Storage Area Network Server				9,300						
2105	Board Room A/V Equipment										
2106	Precision Vision Drone				17,060						
2107	Supervisor Laptops	4,260					10,000				
2108	Manager Laptops						13,000				
2109	Desktops	2,590			20,000						
2110	IT Staff Laptops HP Zbook G5 Mobile	10,200									
Sub Total		43,660	-	-	46,360	39,245	23,000	-	-	-	-
IT Software											
2107	Accounting Software										16,000
2108	Microix Budget Software										76,250
2109	ESRI ArcGIS (Upgraded)					150,639					
2110	Website					15,000					
Sub Total		-	-	-	-	165,639	-	-	-	-	92,250
Total Expenses		134,546	55,000	40,400	46,360	240,384	74,815	73,100	35,500	70,580	134,050
Ending Reserve Balance		666,141	699,965	745,338	785,832	627,380	669,600	684,520	734,665	731,277	686,264

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Interest Income	Projected Reserve Expenses
2021	750,000	560,299	133.9%	Strong	43,187	7,500	134,546
2022	666,141	596,912	111.6%	Strong	49,665	6,661	55,000
2023	667,466	666,075	100.2%	Strong	57,114	6,675	40,400
2024	690,855	704,448	98.1%	Strong	65,681	6,909	46,360
2025	717,085	737,489	97.2%	Strong	75,534	7,171	240,384
2026	559,405	586,179	95.4%	Strong	86,864	5,594	74,815
2027	577,048	658,940	87.6%	Strong	99,893	5,770	73,100
2028	609,611	648,477	94.0%	Strong	114,877	6,096	35,500
2029	695,084	724,905	95.9%	Strong	132,109	6,951	70,580
2030	763,564	755,438	101.1%	Strong	151,925	7,636	134,050

#	Component	Remaining Useful life RUL	Current Cost Estimate	Fully Funded Balance 2021	Reserve Contributions 2021	Remaining Useful life RUL
Shop Equipment						
301	Vehicle lift	6	50,000	38,000	2,000	5
302	Coats tire changer	6	5,000	3,500	250	5
303	Coats wheel balancers	6	5,000	3,500	250	5
304	Air compressor	1	5,000	4,750	250	0
305	Electric hoist lift overhead winch	1	8,000	7,600	400	0
306	Metal insert gas (mig) welder	6	4,000	2,800	200	5
307	Tungsten inert gas (tig) welder	6	4,200	2,940	210	5
308	Tube bender	6	1,400	980	70	5
309	Metal-cutting band saw	6	1,500	1,050	75	5
310	Drill press	6	2,000	1,400	100	5
311	Electric forklift	13	35,000	16,800	1,400	12
312	Electric forklift charging station	13	5,000	2,400	200	12
312	Genie GS1930 Scissor Lift	23	13,000	1,040	520	22
	Sub Total		139,100	86,760	5,925	

		Remaining Useful life	Current Cost Estimate	Fully Funded Balance	Reserve Contributions	Remaining Useful life
#	Component	RUL		2021	2021	RUL
Laboratory Equipment						
401	Electric Automatic Steam Pressure Sterilizer	6	11,320	6,792	755	5
402	Lab Furniture	14	25,431	7,629	1,272	13
403	MagMax Express	9	49,000	19,600	3,267	8
404	Qiagen Retsch Tissue Lyser	9	5,500	2,200	367	8
405	ABI 7500 Fast RT-PCR Machine	9	56,000	22,400	3,733	8
406	DropVision Microscope & Software	4	16,000	9,600	1,600	3
407	Network Automation Engine	13	12,000	1,600	800	12
408	ULT Freezer	13	12,000	1,600	800	12
409	Tissue Lyser	11	12,000	3,200	800	10
410	Microplate Washer	5	10,495	6,997	700	4
	Sub Total		209,746	81,618	14,093	
Operations Equipment						
5001	Guardian 190 ES ULV Fogger w/ GPS & Monito	4	16,000	9,600	1,600	3
5002	4S GPS Monitor Tracking Unit	5	14,000	7,000	1,400	4
5003	Tifa Power Fogging & ULV Machine	8	18,000	3,600	1,800	7
5004	Yamaha UMAX Gas Powered Workhorse	9	9,300	930	930	8
5005	Yamaha UMAX Gas Powered Workhorse	9	9,300	930	930	8
5006	Yamaha UMAX Gas Powered Workhorse	9	9,300	930	930	8
5007	Yamaha UMAX Gas Powered Workhorse	9	9,300	930	930	8
5008	Cushman Hauler 800X Cart	7	7,100	2,130	710	6
5009	Cushman Hauler 800X Cart	7	7,100	2,130	710	6
5010	Cushman Hauler 800X Cart	7	7,100	2,130	710	6
5011	Cushman Hauler 800X Cart	7	7,100	2,130	710	6
5012	Cushman Hauler 800X Cart	7	7,100	2,130	710	6
5013	2018 Polaris Sportsman 1000	8	12,200	2,440	1,220	7
5014	2012 EZ Go Golf Cart ST-480	2	8,700	6,960	870	1
5015	2012 EZ Go Golf Cart ST-400	2	8,700	6,960	870	1
5016	2012 Frontier 650 Argo	2	23,000	18,400	2,300	1
5017	2014 EZ-Go 1500	4	9,800	5,880	980	3
5018	2014 EZ-Go Terrain 1500	4	9,700	5,820	970	3
5019	2019 Argo	9	22,700	2,270	2,270	8
5020	Polaris Ranger700HD Quad	0	21,000	21,000		10
5021	2010 Polaris Ranger700HD Quad & Mattracks	0	21,000	21,000		10
5022	Nurse Trailer	10	14,500	0	1,450	9
5023	Guardian 190 ES ULV Fogger w/ GPS & Monito	10	18,520	0	1,852	9
5024	A1 Super Duty Mister	9	19,100	1,910	1,910	8
5025	A1 Super Duty Mister	10	19,100	0	1,910	9
5026	Adulticide Mixing Station	10	1,145	0	115	9
	Sub Total		329,865	127,210	28,787	

		Remaining Useful life	Current Cost Estimate	Fully Funded Balance	Reserve Contributions	Remaining Useful life
#	Component	RUL		2021	2021	RUL
IT Equipment						
2101	Polycom VOIP Telephones	5	7,000	3,500	700	4
2102	IT Toughbooks - replacement tablets	0	30,000	30,000		0
2103	Cisco Catalyst Network Switch	4	9,245	1,849	1,849	3
2104	Storage Area Network Server	0	9,300	9,300		0
2105	Board Room A/V Equipment	7	49,829	14,949	4,983	6
2106	Precision Vision Drone	3	17,060	6,824	3,412	2
2107	Supervisor Laptops	4	10,000	2,000	2,000	3
2108	Manager Laptops	4	13,000	2,600	2,600	3
2109	Desktops	0	20,000	20,000		0
2110	IT Staff Laptops HP Zbook G5 Mobile WS	5	10,200	0	2,040	4
Sub Total			175,634	91,022	10,944	
IT Software						
2107	Accounting Software	7	16,000	4,800	1,600	6
2108	Microix Budget Software	8	76,250	15,250	7,625	7
2109	ESRI ArcGIS (Upgraded)	0	150,639	150,639	-	0
2110	Website	4	15,000	3,000	3,000	3
			257,889	173,689	12,225	
Total Funded Components			1,112,235.03	560,298.75	43,187	

**FUND 14 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND BUDGET
2020-21
PROGRAM 950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

PROGRAM DESCRIPTION

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

BUDGET SUMMARY

950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND	2020-21 Proposed Budget	2019-20 Adopted Budget	2019-20 Estimated Actual	2018-19 Actual
Beginning Fund Balance				
-	1,936,790	1,630,085	1,625,646	1,500,000
Revenue & Transfer from General Fund	877,312	318,295	318,295	299,900
Expenses	424,640	296,500	7,151	174,254
Ending Fund Balance	2,389,462	1,651,880	1,936,790	1,625,646

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

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

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

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

Revenue

Account	Description	Justification	Budget 2020-21
4900	Transfer from Gen Fund	Annual Reserve Contribution	395,294
4900	Transfer from Equipment Fund	One time transfer	444,706
4520	Interest	Interest from investments	18,395

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

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

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

Account	Description	Justification	Budget 2020-21
GENERAL COMMON AREA			
7300	Repair & Maintenance	Component 103 - ADA Enhancements to Entrance	50,000
Total Building Exteriors			

Account	Description	Justification	Budget 2020-21
BUILDING INTERIORS			
7300	Repair & Maintenance	Component 601 – Carpet Board Room - replace Component 1110 Interior Surfaces = Repaint Administration	20,000
8415	Capital Improvement	Component 2350 Periodic Remodel Project – Administration / Board Room Component 909 Bathrooms - Administration	155,000
8487	Building Furnishing	Component 902 – Furniture Administrative Furniture / Board Room	25,000
Total Building Interiors			\$200,000

Account	Description	Justification	Budget 2020-21
BUILDING EXTERIORS			
7300	Repair & Maintenance	Component 1115 Stucco - Administration and Operations Buildings	16,000
8415	Capital Improvement	Component 705 Gate Openers Component 710 Card Reader	32,000
Total Building Exteriors			48,000

Account	Description	Justification	Budget 2020-21
MECHANICAL			
7310	Maintenance & Calibration	Component 354 - Lab Equipment Lab equipment calibration	12,500
7675	Repair & Maintenance	Component 303 - HVAC	24,500
8415	Capital Improvement	Component 370 IT Equipment Network Equipment	11,500
Total Mechanical			\$48,500

INCOME/EXPENSE YEARS 0 TO 4

Income / Expense Years 0 to 4				
Fiscal Year	2019-20	2020-21	2021-22	2022-23
Starting Reserve Balance	1,625,646	1,936,790	2,389,462	2,744,148
One off Reserve Contribution		395,294		
Annual Reserve Contribution	299,900	444,706	481,237	495,674
Vehicle sales		18,000		
Interest Earnings	18,395	19,312	22,067	22,761
Total Income	1,943,941	2,814,102	2,892,766	3,262,583

#	Component				
General Common Areas					
103	Concrete Surface - ADA Entrance Work	-	50,000	-	-
201	Asphalt - Remove & Replace	4,650			-
202	Asphalt - Seal/Fill	-	-	-	-
414	Flag Pole - Replace	-	-	-	-
415	Wood Pergolas - Replace	-	-	-	-
420	Large Canvas Awnings - Replace	-	-	-	-
502	Chain Link Fence - Replace	-	-	-	-
503	Metal Rail - Replace	-	-	-	-
707	Vehicle/Trash Gates - Replace	-	-	-	-
802	Pole Lights - Replace	-	-	-	-
902	Exterior Furnishings - Replace		-	-	-
1107	Metal Rail - Repaint	-	-	-	-
1107	Perimeter Metal Fence - Repaint	-	-	-	-
	Sub Total	4,650	50,000	-	-
Building Interiors					
113	Coated - Floors - Resurface	-	-	7,922	-
415	Electric Roll-Up Shade - Replace	-	-	-	-
601	Carpet - Replace	-	10,000	20,000	-
606	Vinyl Flooring (A) - Replace		-	-	-
606	Vinyl Flooring (B) - Replace		-	-	-
610	Tile Floor - Replace		-	-	-
902	Furniture - Replace	2,501	25,000	30,000	-
904	Kitchen (Admin) - Remodel		-	-	-
906	Acoustic Ceiling Panels - Replace		-	-	-
907	Wallcoverings - Replace		-	8,195	-
909	Restrooms - Refurbish		10,000	-	-
910	Built-In Cabinetry (A) - Replace	-	-	-	67,749
910	Built-In Cabinetry (B) - Replace	-	-	-	-
911	Check-In Desk - Remodel	-	25,000	-	-
912	Sinks - Replace	-	-	-	-
913	Stainless Steel Counters - Replace	-	-	13,659	-
1110	Interior Surfaces - Repaint		10,000	-	-
2350	Periodic Remodel Projects		120,000	-	-
	Sub Total	2,501	200,000	79,776	67,749

Fiscal Year		2019-20	2020-21	2021-22	2022-23
Building Exteriors					
701	Roll-Up Doors - Replace	-	-	-	-
705	Gate Operators - Replace	-	10,000	-	-
710	Car/FOB Reader System - Replace	-	22,000	-	-
715	Utility Doors - Replace	-	-	-	-
717	Windows & Doors (Glass) - Replace	-	-	-	-
1115	Stucco - Repaint	-	16,000	-	-
1125	Metal Corrugated Siding - Replace	-	-	-	-
1301	Roof (Modified Bitumen) - Replace	-	-	-	164,455
1302	Roof (Single Ply) - Replace	-	-	-	-
1308	Metal Roofs (Curved) - Replace	-	-	-	-
1309	Metal Roofs (Flat) - Replace	-	-	-	-
1310	Gutters/Downspouts - Replace	-	-	-	-
Sub Total		-	48,000	-	164,455
Mechanical					
302	Generator/Transfer Switch - Replace	-	-	-	-
303	HVAC/Package Systems - Replace	-	24,500	26,772	27,575
305	Surveillance/Brivo System - Replace	-	-	-	-
306	Centrifugal Fans - Replace	-	-	-	-
309	Chiller System - Replace	-	-	-	-
328	Fire Alarm/Systems - Upgrade	-	-	-	-
332	Boiler/Water Heaters - Replace	-	-	-	-
334	Water Treatment System - Replace	-	-	-	-
354	Lab Equipment - Annual Projects	-	12,500	10,381	10,692
355	Lab Equipment - Replace (2008)	-	-	-	-
355	Lab Equipment - Replace (2010)	-	-	-	15,419
355	Lab Equipment - Replace (2011)	-	-	-	-
355	Lab Equipment - Replace (2014)	-	-	-	-
355	Lab Equipment - Replace (2017)	-	-	-	-
356	Deep Freezer - Replace A	-	-	-	-
356	Deep Freezer - Replace B	-	-	-	17,445
360	Chambers/Pressurer Sys - Mod/Upgrade	-	-	-	-
365	Bio Equipment - Partial Replace	-	-	-	10,130
370	IT/Audio Equip - Annual Projects	-	11,500	31,689	32,640
712	Dispensers / Fountains - Replace	-	-	-	-
929	Appliances - Replace	-	-	-	-
1001	Backflow Devices - Replace	-	-	-	-
1312	Solar Panels (A) - Replace	-	-	-	-
1312	Solar Panels (B) - Replace	-	-	-	-
1313	Solar Panel Invertors - Replace	-	-	-	-
1818	Fuel Tank Controls - Replace	-	-	-	-
1903	Shop/Utility Equipment - Replace	-	-	-	-
Sub Total		-	48,500	68,842	113,901

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Fiscal Year		2019-20	2020-21	2021-22	2022-23
Vehicles					
10001	Full size 4x4 2500 Truck		43,570		
10002	Full size 4x4 1500 Truck		34,570		
	Sub Total		78,140		
	Total Expenses	7,151	424,640	148,618	346,105
	Ending Reserve Balance	1,936,790	2,389,462	2,744,148	2,916,478

FUNDING STATUS

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Surplus Sales	Interest Income	Projected Reserve Expenses
2020	\$1,936,790	\$3,165,417	61.2%	Fair	\$395,294	\$444,706		\$21,459	\$441,390
2021	\$2,356,859	\$3,346,733	70.4%	Fair	\$419,012	\$0	\$18,000	\$24,587	\$237,786
2022	\$2,580,672	\$3,706,384	69.6%	Fair	\$444,153		\$18,000	\$25,807	\$326,643
2023	\$2,723,988	\$4,000,428	68.1%	Fair	\$470,802			\$27,240	\$420,755
2024	\$2,801,275	\$4,221,937	66.4%	Fair	\$499,050			\$28,013	\$197,808

FREQUENTLY USED BUDGET ACROYNMS AND ABBREVIATIONS

ACA	Affordable Care Act
AMCA	American Mosquito Control Association
APD	Auto Physical Damage
AQMD	Air Quality Management District
ARC	Annual Required Contribution
ASE	Automotive Service Excellence
ASPA	American Society for Public Administration
ATV	All-Terrain Vehicle
BSL	Biological Safety Level
CalPELRA	California Public Employers Labor Relations Association
CalPERS	California Public Employees' Retirement System
CARMA	California Affiliated Risk Management Authorities
CDC	Centers for Disease
CDPH	California Department of Public Health
CEQA	California Environmental Quality Act
CEU	Continuing Education Unit
CIP	Capital Improvement Program
CMAVE	Center for Medical, Agricultural and Veterinary Entomology
COLA	Cost of Living Adjustment
CPI	Cost Price Index
CPU	Cost Per Unit
CSDA	California Special Districts Association
CSEA	California School Employees Association
CSMFO	California Society of Municipal Finance Officers
CVMVCD	Coachella Valley Mosquito and Vector Control District
DART	UC Davis Arbovirus Research & Training
DEH	Department of Health
ELISA	Enzyme-Linked Immunosorbent Assay
EPA	Environmental Protection Agency
ERMA	Employment Risk Management Authority
ESA	Entomological Society Association
ESRI	Environmental Systems Research Institute
FB	Fund Balance
FTE	Full Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year Ending
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GM	General Manager
GPS	Global Positioning System
HOA	Home Owners Association
HR	Human Resources
HVAC	Heating, Venting and Air Conditioning
ICMA	International City/County Management Association
IFA	Imported Fire Ant
IPMA-HR	International Public Management Association for Human Resources
IT	Information Technology
IVM	Integrated Vector Management
LAFCO	Local Agency Formation Commission

FREQUENTLY USED BUDGET ACROYNMS AND ABBREVIATIONS

LAIF	Local Agency Investment Fund
LCW	Liebert Cassidy Whitmore
MOU	Memorandum of Understanding
MRF	Mosquito Research Foundation
MVCAC	Mosquito Vector Control Association of California
NPDES	National Pollutant Discharge Elimination System
OPEB	Other Post-Employment Benefits
OT	Overtime
PCR	Polymerase Chain Reaction
PEPRA	CalPERS Public Employees' Pension Reform Act
PLP	Pooled Liability Program
PSA	Public Service Announcements
PWCP	Pooled Workers' Compensation Program
R & D	Research & Development
RDA	Redevelopment Apportionment
RFP	Request for Proposals
RIFA	Red Imported Fire Ants
RivCo	Riverside County
SFE	Single Family Equivalent
SHRM	Society of Human Resources Management
SLE	Saint Louis Encephalitis
SOVE	Society of Vector Ecologists
ULV	Ultra-Low Volume
USDA	United States Department of Agriculture
VCJPA	Vector Control Joint Powers Association
VCT	Vector Control Technician
WEE	Western Equine Encephalitis
WNV	West Nile Virus

GLOSSARY OF TERMS

<i>Accountability</i>	The state of being obliged to explain actions and provide justifications.
<i>Adopted Budget</i>	A plan of operation for a twelve month period expressed in financial terms adopted and approved by the Board of Trustees for expenditures and obligations.
<i>Allocation</i>	A distribution of funds, or an expenditure limit established for an organizational unit or function.
<i>Appropriation</i>	Monies set aside for a specific for a specific purpose An authorization from a specific fund to a specific program to make expenditures/incur obligations for a specified purpose and period of time.
<i>Assessors Valuation</i>	An assessed valuation which forms the basis for a property owner's annual property tax.
<i>Audit</i>	A review of financial records or activity to determine conformity or compliance with applicable laws, regulations and/or policies.
<i>Available Budget</i>	Remaining Budget left to spend; the adjusted budget less year-to-date, less outstanding commitments.
<i>Balance Sheet</i>	A document produced by Finance, which summarizes revenue and spending by category and fund, and displays the resulting <i>District's financial condition</i> . Balance sheets are produced for prior years based on actual receipts and expenditures, and for current and future years based on projections.
<i>Balanced Budget</i>	The identification of revenues and other financing sources as well as available fund balances to fund operating and capital expenditures and other financing uses on an annual basis.
<i>Benefit Assessment</i>	An approved levy or charge upon real property located by an agency for a special benefit to pay for Red Imported Fire Ant inspections/treatments of properties located in the district covered area.
<i>Board of Trustees</i>	Public officials appointed by their respective city councils to govern the District's establishment of policies and ensure financial stability.
<i>Budget Calendar</i>	A schedule of important dates, stake holders and tasks to follow in preparing and adopting the proposed budget.
<i>Budget Message</i>	A written explanation by the Management of the proposed budget which explains the principal budget, policy matters and an overview of budget recommendations.
<i>Capital Budget</i>	Portion of the expenditure budget that pertains to the purchase of assets with a useful life of greater than five years. The capital budget is financed by fund balance reserves or one-time revenues.
<i>Capital Improvement Plan (CIP)</i>	A detailed schedule identifying projects and/or equipment needs to improve or rehabilitate new or existing facilities and equipment allowing District staff to forecast projected expenditures typically scheduled over a multi-year period and the method of financing.
<i>Capital Outlay</i>	The expenditure of funds to purchase, construct, rehabilitate or replace fixed assets such as facilities, equipment and systems with a life span greater than five years and a total cost greater than five thousand dollars.
<i>Capital Project</i>	A long-term project requiring large sums of monies to help maintain, improve facilities, grounds and/or equipment.
<i>Committed Fund Balance</i>	The portion of fund balance that is subject to a
<i>Contingency</i>	An allocation of funds set aside for an unforeseen emergency.
<i>Contingency</i>	A budgetary reserve designated for emergencies or unforeseen expenditures not otherwise budgeted for.
<i>Contingency Expense</i>	Funds set aside for expenditures of potential future unforeseen events

GLOSSARY OF TERMS

<i>Cost of Living Adjustment (COLA)</i>	Salary increase adjustments as predetermined for represented staff by mutually agreed memorandums of understanding or for non-represented staff as set forth in individually agreed contracts.
<i>Deficit</i>	Expenditures in excess of its assets.
<i>Department</i>	An organizational unit with overall managerial responsibility for functional programs of the District.
<i>Depreciation</i>	The decline in value of assets or allocation of the cost of tangible assets to periods in which the assets are used.
<i>Encumbrance</i>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside funds for future expenditures.
<i>Equipment Replacement Fund Expenditures</i>	Designated fund for the purchasing, replacement, or upgrade of capital equipment such as vehicles, technology equipment or major software. Funds allocated or disbursed for the approved obligations such as the delivery of goods or services.
<i>Fiscal Year (FY)</i>	The twelve month period that both the District's budget and financial reports cover. The fiscal year begins July 1 and ends June 30 of the following year.
<i>Fiscal Year Ending (FYE)</i>	Financial twelve month year-end period
<i>Fixed Assets</i>	Long-term tangible assets with a value greater than five thousand dollars and a life span of more than five years. Examples are land, buildings, improvements to existing facilities, machinery, equipment or IT needs.
<i>Forecast</i>	An estimation of information based on past, current and projected financial conditions.
<i>Full Time Equivalent (FTE)</i>	A full-time equivalent position
<i>Fund</i>	A fiscal and accounting entity with a set of accounts recording financial resources and related liabilities.
<i>Fund Accounting</i>	Accounting system used to emphasize accountability rather than profitability expended in compliance with legal requirements and adopted policies.
<i>Fund Balance</i>	Fund balance is the excess of assets over liabilities.
<i>General Fund</i>	The principle fund used for revenues and expenditures not specifically designated to any other fund such as the Capital or Thermal Remediation funds.
<i>Generally Accepted Accounting Principles (GAAP)</i>	Uniform standards of commonly-followed accounting rules and guidelines for financial reporting.
<i>Governmental Accounting Standards Board (GASB)</i>	Source of generally accepted accounting principles (GAAP) used by state and local government agencies.
<i>Grant</i>	Funds awarded by an organization for a specific function or purpose. For example PHFE awarded the District monies for control efforts against Invasive Aedes.
<i>Internal Control</i>	Established policies or procedures designed to achieve organizational effectiveness, efficiency, reliable financial reporting and compliance with governmental laws and regulations.
<i>Levy</i>	Taxes, special assessments, or service charges imposed by a government levying property taxes.
<i>Memorandum of Understanding (MOU)</i>	An agreement entered between the District and employee bargaining units to establish terms and conditions of employment.

GLOSSARY OF TERMS

<i>Modified Accrual Accounting</i>	A basis of accounting which recognizes revenues when they are measurable and available to finance expenditures. Expenditures are recognized when obligations are created except for amounts payable from future fiscal year appropriations.
<i>National Pollution Discharge Elimination System (NPDES)</i>	Permit system established by the U.S. Environmental Protection Agency to regulate discharge of treated sewage, storm water, and urban runoff.
<i>Operating Budget</i>	Portion of the expenditure budget which funds the normal day-to-day delivery of goods or services excluding Capital Outlay expenditures which are included in the District's Capital Budget.
<i>Other Post-Employment Benefits (OPEB)</i>	Benefits provided to retired employees.
<i>Program</i>	Organizational units directed to attain specific purposes or objectives.
<i>Property Taxes</i>	Levied taxes on taxable property within the District's boundaries.
<i>Public Hearing</i>	A proceeding before a decision making body.
<i>Reappropriation</i>	The extension or redistribution of the availability for an appropriated encumbrance and/or expenditure beyond the set termination date.
<i>Reserve</i>	An amount set aside in a designated fund to provide for expenditures from the unencumbered balances of continued appropriations, economic uncertainties, future apportionments, pending salary or price increase, and appropriations for capital outlay projects.
<i>Resources</i>	Total dollars available for appropriations including estimated revenues and beginning fund equity.
<i>Restricted Fund Balance</i>	The portion of fund that is subject to externally enforceable restraints.
<i>Restricted Fund Balance</i>	Portions of the fund balance which are restricted for specific purposes.
<i>Revenue Estimate</i>	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a fiscal year.
<i>Strategic Goals</i>	Objectives implemented to demonstrate long-term commitments in attaining the District's mission and continued organizational progress in completing the overall outlined Strategic Plan.
<i>Strategic Plan</i>	A three year plan providing disciplined efforts to guide the District's response to future challenges, changing priorities and continued operations which outlines specific goals, strategies, and establishes criteria to link the District's vision, mission and responsibilities.
<i>Taxes</i>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
<i>Unencumbered Balance</i>	The balance of an appropriation not yet committed for specific purposes.
<i>Unfunded Liability</i>	A future debt or performance obligation which exceeds the present value of funds available.
<i>Year to Date (YTD)</i>	Transactions accounted from July 1 st to the current date of the fiscal year.