



San Gabriel Valley Mosquito & Vector Control District

1145 North Azusa Canyon Road, West Covina, CA 91790

Phone: 626-814-9466 | Website: www.sgvmosquito.org

Email: district@sgvmosquito.org

FINANCE AND AUDIT COMMITTEE MEETING AGENDA April 29, 2024 – 12:00 P.M.

1. **Call to Order**

1.1 Determination of a Quorum – Noted Absences

1.2 ORDER OF BUSINESS - Review and prioritization of agenda Items including, if necessary, identification of any emergency items arising after posting of the agenda and requiring action prior to next regular meeting

2. **Opportunity for Public Comment on Non-Agenda Items**

(Individual Public Comments may be limited to a 3-minute or less time limit) During Public Comments, the public may address the Committee on any issue within the District's jurisdiction that is not on the agenda. The public may comment on any item on the agenda at the time that item is before the Committee for consideration. There will be no dialog between the Committee and the Commenter. Any clarifying questions from the Committee must go through the Committee Chair.

3. **Quarterly Investment Report (EXHIBIT 3A) P.3**

(Secretary-Treasurer, Lloyd Johnson) (Receive and File)

4. **Review of Preliminary Engineer's Report FY 2024-2025 (EXHIBIT 4A) P.5**

(Secretary-Treasurer, Lloyd Johnson) (Receive and File)

5. **Consider Recommendation of Draft Annual Budget for FY 2024-2025 (EXHIBIT 5A) P.25**

(Secretary-Treasurer, Lloyd Johnson) (Recommendation for Board Consideration)

- **Call for Public Comment**

- **Committee Action Required:** If the Committee concurs, following the public discussion by members for this item, the appropriate action is to make a recommendation to the Board to recommend the Draft Annual Budget for Fiscal Year 2024-2025 to the Board of Trustees for consideration.

- **Alternative Committee Action:** If after discussion by members for this item, the Committee may choose to deny the recommendation to the Board to recommend the Draft Annual Budget for Fiscal Year 2024-2025 to the Board of Trustees for consideration.

6. **Adjournment**



San Gabriel Valley Mosquito & Vector Control District Finance and Audit Committee Meeting | April 29, 2024

Finance and Audit Committee

Lloyd Johnson, West Covina (Chair)
Patricia Cortez, Covina
Anish Saraiya, Los Angeles County
Becky Shevlin, Monrovia
Allen Wu, Walnut

CERTIFICATE OF POSTING

I hereby certify under penalty of perjury under the laws of the State of California that a copy of the foregoing agenda was posted at 1145 North Azusa Canyon Road, West Covina, CA 91790 and the District's website (www.sgvmosquito.org) not less than 72 hours prior to the meeting per Government Code 54954.2.

Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public viewing and inspection at the San Gabriel Valley Mosquito & Vector Control District Office located at 1145 North Azusa Canyon Road, West Covina, CA 91790 during regular business hours.

A handwritten signature in blue ink that reads 'Jerry Mireles'.

Jerry Mireles, Clerk of the Board
San Gabriel Valley MVCD

NOTICE TO THE PUBLIC

This agenda shall be made available upon request in alternative formats to persons with a disability as required by the American with Disabilities Act of 1990 (42 U.S.C. §12132) and the Ralph M. Brown Act (California Government Code §54954.2).

If you need special assistance or accommodations to participate in this meeting, please contact the Clerk of the Board at 626-814-9466 ext.1006. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35. 102-35. 104 ADA Title II)



QUARTERLY INVESTMENT REPORT 2024: QUARTER 1

Investment Vehicle	Quarter 4		Quarter 1		Variance		Interest Earned
	Ending Balance	Yield	Ending Balance	Yield	Balance	Yield	
Local Agency Investment Fund (LAIF)	\$ 138,079.51	3.92%	\$ 139,464.38	4.23%	\$ 1,384.87	0.31%	\$ 1,384.87
Los Angeles County Pool	\$ 2,864,435.29	4.15%	\$ 103,196.88	4.04%	\$ (2,761,238.41)	-0.11%	\$ 14,810.73
VCJPA Contingency Fund	\$ 154,466.00	2.57%	\$ 154,890.00	2.88%	\$ 424.00	0.31%	\$ 424.00
California CLASS	\$ 1,246,745.59	5.54%	\$ 4,056,383.73	5.42%	\$ 2,809,638.14	-0.12%	\$ 49,295.30
Citizens Bank Revolving Fund	\$ 200,000.00		\$ 200,000.00		\$ -	0.00%	\$ -
Citizens Bank Sweep Account	\$ 360,908.75	0.10%	\$ 376,149.18	0.10%	\$ 15,240.43	0.00%	\$ 145.01
Total Balance	\$ 4,964,635.14		\$ 5,030,084.17		\$ 65,449.03		\$ 66,059.91

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San Gabriel Valley Mosquito and Vector Control District

Mosquito and Vector Control Assessment



Engineer's Report
Fiscal Year 2024-25

Pursuant to the Government Code, Health and Safety Code
and
Article XIIIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Board of Trustees

Alhambra — Henry Aviles
Arcadia — Sho Tay
Azusa — Robert Gonzales
Baldwin Park — Emmanuel Estrada
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South Pasadena — Robert Joe
Temple City — Cynthia Sternquist
Walnut — Dr. Allen Wu
West Covina — Lloyd Johnson

District Manager

Jason Farned

Engineer of Work

SCI Consulting Group

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Introduction

The San Gabriel Valley Mosquito and Vector Control District (the "District") is a public health agency dedicated to providing vector control, disease surveillance and disease prevention services (the "Services") in the northeastern area of Los Angeles County. The District is an independent special district formed in 1989 that currently serves whole or portions of the cities of Alhambra, Arcadia, Azusa, Baldwin Park, Bradbury, Claremont, Covina, Duarte, El Monte, Glendora, Industry, Irwindale, La Puente, La Verne, Monterey Park, Monrovia, Pasadena, Pomona, Rosemead, San Dimas, San Gabriel, Sierra Madre, South Pasadena, Temple City, Walnut, West Covina, and the County of Los Angeles.

In 1996 with resolution 96-03, the District adopted a mosquito and vector control assessment (the "Assessment") for fiscal year 1996-97 and every year thereafter for the purpose of funding vector surveillance and control activities and projects within the District (the "Assessment Area"). In 2017, the Cities of Baldwin Park, South Pasadena, and Pasadena were annexed into the District.

The Assessment is an annual assessment imposed for vector control services in effect prior to the effective date for Proposition 218 and, therefore, is not fully subject to the procedures and approval process established for new vector assessments by Proposition 218.

This Engineer's Report (the "Report") was prepared to:

- Describe the Services that will be funded by the assessments
- Establish a budget for the Services that will be funded by the assessments
- Reiterate the benefits received from the Services by property within the Mosquito and Vector Control District (the "Assessment District") and
- Reiterate the method of assessment apportionment to lots and parcels within the Assessment District.

As used within this Report, the following terms are defined:

"Vector" means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to, mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates (Health and Safety Code Section 2002(k)).

"Vector Control" shall mean any system of public improvements or services that is intended to provide for the surveillance, prevention, abatement, and control of vectors as defined in subdivision (k) of Section 2002 of the Health and Safety Code and a pest as defined in Section 5006 of the Food and Agricultural Code (Government Code Section 53750(l)).

The District operates under the authority of the Mosquito Abatement and Vector Control District Law of the State of California. Following are excerpts from the Mosquito Abatement and Vector Control District Law of 2002, codified in the Health and Safety Code, Section 2000, et seq. which serve to summarize the State Legislature's findings and intent with regard to mosquito abatement and other vector control services:

2001. (a) The Legislature finds and declares all of the following:

(1) California's climate and topography support a wide diversity of biological organisms.

(2) Most of these organisms are beneficial, but some are vectors of human disease pathogens or directly cause other human diseases such as hypersensitivity, envenomization, and secondary infections.

(3) Some of these diseases, such as mosquitoborne viral encephalitis, can be fatal, especially in children and older individuals.

(4) California's connections to the wider national and international economies increase the transport of vectors and pathogens.

(5) Invasions of the United States by vectors such as the Asian tiger mosquito and by pathogens such as the West Nile virus underscore the vulnerability of humans to uncontrolled vectors and pathogens.

(b) The Legislature further finds and declares:

(1) Individual protection against the vectorborne diseases is only partially effective.

(2) Adequate protection of human health against vectorborne diseases is best achieved by organized public programs.

(3) The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.

(4) Since 1915, mosquito abatement and vector control districts have protected Californians and their communities against the threats of vectorborne diseases.

(c) In enacting this chapter, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts with the power to conduct effective programs for the surveillance, prevention, abatement, and control of mosquitoes and other vectors.

(d) It is also the intent of the Legislature that mosquito abatement and vector control districts cooperate with other public agencies to protect the public health, safety, and welfare. Further, the Legislature encourages local communities and local officials to adapt the powers and procedures provided by this chapter to meet the diversity of their own local circumstances and responsibilities.

Further the Health and Safety Code, Section 2082 specifically authorizes the creation of benefit assessments for vector control, as follows:

(a) A district may levy special benefit assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs.

This Engineer's Report ("Report") incorporates and is intended to be consistent with the benefit determinations, assessment apportionment methodology and other provisions established by Resolution 96-03 and the other documents and reports that established the Assessment. Reference is hereby made to Resolution 96-03 and other supporting reports and documents for further details.

Proposition 218

This Assessment was formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution; and therefore, this assessment is not fully subject to its requirements. Nevertheless, a brief discussion of Proposition 218 is provided to indicate that this proposition effectively strengthens the special benefit justification for this assessment.

Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property. When Proposition 218 was initially approved in 1996, it allowed for certain types of assessments to be "grandfathered" in, and these were exempted from the property-owner balloting requirement.

Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.

Vector control was specifically "grandfathered in," underscoring the fact that the drafters of Proposition 218 and the voters who approved it were satisfied that funding for vector control is an appropriate use of benefit assessments, and therefore confers special benefit to property.

GENERAL DESCRIPTION OF SERVICES

The District's purpose and mission is to protect the public health, safety and welfare by providing vector education and control services to property and citizens of Los Angeles County. The services (the "Services") to be funded by the assessments are for the following purposes within the Assessment Area:

- to fund vector control operations;
- to protect the community from known vectors and vector-borne diseases;
- to fund vector surveillance and disease control programs;
- to fund related capital improvement and operational services; and
- to fund administrative costs related to the Services or the assessments.

Estimate of Costs and Budget

Figure 1 – Proposed District Budget for Fiscal Year 2024-25

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT		
Mosquito and Vector Control Assessment District		
Estimate of Cost		
		<i>Budget</i>
Vector Control Services and Related Expenditures		
Salaries & Benefits		\$5,163,827
Maintenance and Operations		\$1,659,952
Capital Outlay		\$375,000
Funds to Reserve		\$487,501
Total Services and Operation		\$7,686,280
Net Amount To Be Assessed		\$7,686,280
	<u>Parcels</u>	<u>Total Assessment</u>
	384,314	\$7,686,280

*This budget allocates additional funds to our reserve to cover the anticipated costs of a Proposition 218 assessment ballot proceeding in 2027. The increase in our mosquito and vector control rate is intended to finance these proceedings, ensuring compliance with legal and procedural requirements and enabling sustained funding for essential vector control services. The reserve allocation reflects a proactive fiscal approach to manage upcoming expenses and maintain service levels without financial disruption.

Method of Assessment

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties over and above general benefits conferred on real property or to the public at large.

Benefit Factors

In order to allocate the proposed assessments, the Engineer of Work begins by identifying the types of special benefit arising from the aforementioned Services and that would be provided to property in the Assessment Area. These types of special benefit are as follows:

- Increased safety, welfare and protection of health on properties.
- Reduced mosquito and vector populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Assessment Area
- Reductions in the risk of new diseases and infections on property in the Assessment Area
- Increased public awareness and understanding of how to protect themselves, their property, and pets and livestock from diseases carried by insects and small mammals on properties.
- Protection of economic activity on property in the Assessment Area
- Protection of agriculture, tourism, and business industries
- Reduced risk of nuisance and liability on property in the Assessment Area

The above benefit factors, when applied to property within the areas of the San Gabriel Valley Mosquito and Vector Control District that receive Service funded by the Assessments, confer special benefits to property and create specific enhancement of property values because properties are more valuable in areas with improved public health, welfare, safety, and quality of life and environment.

Method of Assessment

The methodology for spreading the benefit assessment portion of the cost of providing vector surveillance and control services to each lot or parcel is based on the type of use of each property. To establish the special benefit to the individual parcels within the District a Benefit Unit (BU) system is utilized. Each parcel of land is assigned Benefit Units in proportion to the estimated benefit the parcel receives from vector control Services funded by the Assessments relative to the other types of parcels within the District and based on the parcel's land use. The Benefit Unit assignment is provided in the following table:

Figure 2 – Benefit Unit Assignment

<u>Land Use</u>	<u>Assessment Rate per Parcel*</u>
Residential/ No Use Codes	Base of \$13.44 per parcel + \$6.56 for each 1-acre size increment per parcel. (i.e. \$13.44 per parcel for parcels of 1 acre or less, plus \$6.56 per additional 1 acre.)
Commercial	Base of \$13.44 per parcel + \$6.56 for each 20-acre size increment per parcel. (i.e. \$10.71 per parcel for parcels of 20 acres or less, plus \$6.56 per additional 20 acres.)
Agricultural	Base of \$13.44 per parcel + \$6.56 for each 5-acre size increment per parcel. (i.e. \$13.44 per parcel for parcels of 5 acres or less, plus \$6.56 per additional 5 acres.)
* Maximum rate not to exceed \$20.00 per parcel	

The Benefit Unit totals by property type are summarized in the following table:

Figure 3 – Benefit unit by Property Type

Land Use Category		Parcels	Acres	Units
Group 1				
Residential & No Use Code	< or = to 1 A	356,325	78,784	356,325
Agricultural	< or = to 5 Acres	383	317	383
Commercial	< or = 20 Acres	23,458	21,150	23,458
Group 2				
Residential & No Use Code	> 1 A but < 5 A	3,535	6,233	3,535
Agricultural	> 5 Acres but < 25 Acres	34	348	34
Commercial	> 20 Acres but < 100 Acres	120	4,059	120
Group 3				
Residential & No Use Code	> 5 A	443	8,066	443
Agricultural	> 25 Acres	8	657	8
Commercial	> 100 Acres	8	1,380	8
Total		384,314	120,994	384,314

Duration of Assessment

The duration of the Assessment, pursuant to Resolution 96-03, is for fiscal year 1996-97 and every fiscal thereafter, so long as mosquitoes and vectors remain in existence and the District requires funding for vector surveillance and control activities and projects within the District.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with District Manager of the San Gabriel Valley Mosquito and Vector Control District or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County of Los Angeles for collection, the District Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Manager, or his or her designee, shall be referred to the Board of Trustees. The decision of the District Board of Trustees shall be final.

Assessment

Whereas, the San Gabriel Valley Mosquito and Vector Control District directed the undersigned Engineer of Work to prepare and file a report for the Assessments for fiscal year 2024-25;

Now, Therefore, the undersigned in accordance with the provisions of Article XIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Board of Trustees, hereby make the following determination of an assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the San Gabriel Valley Mosquito and Vector Control District.

The total estimated expenditures for vector surveillance and control services to be funded by revenue from the Assessment for FY 2024-25 are \$7,686,280.

The boundaries of the District are contiguous with the boundaries of the District, as defined by the State Board of Equalization. The lines and dimensions of each lot or parcel with the District are shown on the maps of the Assessor of the County of Los Angeles and are incorporated herein by reference.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the Assessment for the fiscal year 2024-25 for each parcel or lot of land within the said District in accordance to the method of assessment apportionment established in 1996 pursuant to Resolution 96-03.

The total Assessments and Assessment rates for fiscal year 2024-25 are as follows:

FIGURE 4 – Assigned Benefit Units

Land Use	Number of Parcels	Total Assessment	% of Total Assessment
Residential/No Use Code	360,303	\$7,206,060	94%
Commercial	23,586	\$471,720	6%
Agricultural	425	\$8,500	0%
Total	384,314	\$7,686,280	100%
Assessment Rate per Base Unit		\$13.44	
Assessment Rate per Acreage Unit		\$6.56	

Dated: April 23, 2024

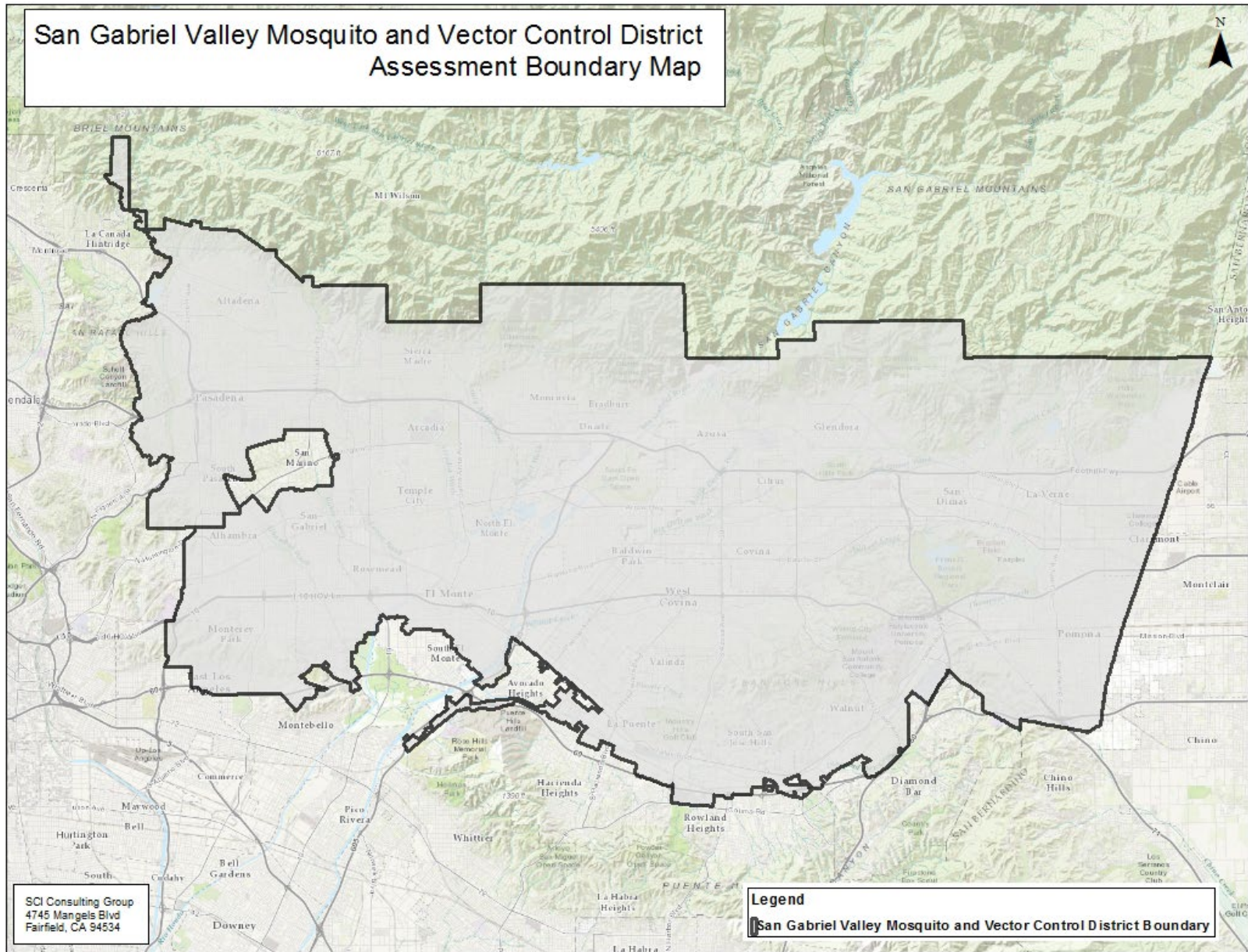
Engineer of Work

By _____

John W. Bliss, License No. C052091

Assessment Diagram

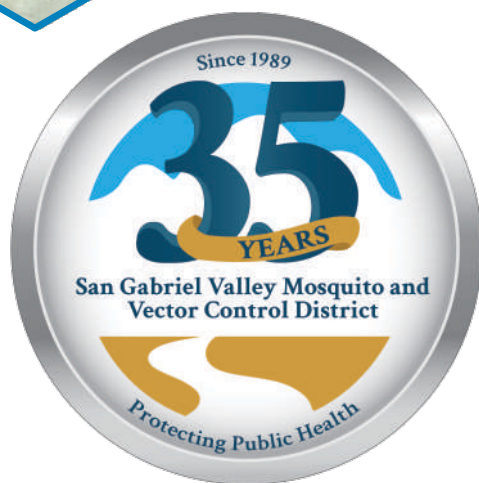
The Assessment Area includes all properties within the boundaries of San Gabriel Valley Mosquito and Vector Control District and is displayed on the following Assessment Diagram.



San Gabriel Valley Mosquito and Vector Control District
Mosquito and Vector Control Assessment
Engineer's Report

Assessment Roll

Reference is hereby made to the Assessment Roll in and for the assessment proceedings on file in the office of the San Gabriel Valley Mosquito and Vector Control District, as the Assessment Roll is too voluminous to be bound with this Report.



Draft Annual Budget FY 2024-2025



San Gabriel Valley Mosquito and Vector Control District

Providing the highest level of protection from vectors & vector-borne diseases in San Gabriel Valley

626-814-9466 | 1145 N. Azusa Canyon Road, West Covina, CA 91790

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT FY 2024-2025 DRAFT BUDGET

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

1145 N. Azusa Canyon Road, West Covina, CA 91790

626-814-9466 | sgvmosquito.org

**To: John Capoccia, President, Board of Trustees
Lloyd Johnson, Chair, Finance and Audit Committee
Members of the SGVMVCD Board of Trustees**

Re: Fiscal Year 2024/25 Annual Budget Transmittal

It is my pleasure to present the Fiscal Year (FY) 2024/25 annual budget to the San Gabriel Valley Mosquito and Vector Control District Board of Trustees for consideration and adoption.

The FY 2024/25 annual budget includes a projected revenue of \$7,828,780 and projected expenditures of \$7,198,780, with a planned surplus of \$630,000 to be added to reserve accounts as described below. The budget reflects the vision and priorities of the Board of Trustees with the primary objective of successfully achieving the District's mission. All current programs and services are fully funded, providing a comprehensive integrated vector management program designed to reduce the threat of vector-borne disease. The budget also addresses current and future administrative and public health challenges, specifically unfunded accrued liability, the looming benefit assessment cap, energy independence, deferred facility maintenance, cyber security, *Aedes*-borne disease response, and emergency preparedness.

The District will strategically collect revenue in excess of expenditures to build reserves as part of a four-year savings plan to fund future initiatives. The savings plan is threefold: to fund a 218-ballot initiative that will update the District's primary funding mechanism, to fund future sterile insect technique (SIT) research, development, and implementation, and to increase the *Public Health Emergency* fund in response to the growing threat of Dengue fever.

Projected revenue includes funds from assessments, interest earnings, and sales revenue from a vehicle scheduled for replacement, and represents an increase of \$1.35 million, or 20.8% over last fiscal year. The benefit assessment for each parcel in the District will be \$20.00.

Projected expenditures include salaries and benefits, maintenance and operation costs, and capital outlay. Salaries and benefits make up 72% of expenditures at \$5.1 million, down 2.4% from the previous budget. Maintenance and operation costs make up 23% of expenditures at \$1.7 million, up 10% over last fiscal year. Capital outlay makes up 5% at \$375,000 and includes funds for a scheduled vehicle replacement and solar installation/roof repair project.

In FY 2021/22 the District adopted a comprehensive compensation reform plan that addressed deficiencies in salaries and benefits. As part of that reform, a five-year incremental cafeteria plan adjustment (approximately \$66,000/yr.) was approved. FY 2024/25 is year four of five in that plan.

One full-time position has been removed as compared to the previous budget. The District plans to continue contracting for accounting support services and will not fill the full-time position of Accounting Specialist. Two additional seasonal workers were included in this budget in the Operations Department to help facilitate the work associated with the forecasted influx of travel related Dengue cases.

The District continues to address unfunded accrued pension liability (UAL) and associated interest. The FY 2024/25 budget includes the minimum annual payment for CalPERS UAL in the amount of \$136,444, an additional discretionary payment of \$353,360, and \$150,000 for Other Post-Retirement Benefits (OPEB).

The rising costs of goods and services were taken into consideration. The Consumer Price Index (CPI) for the Los Angeles area reports a 4% increase in consumer goods year over year for March 2024. An increased cost in supplies and contract services are accounted for. The significant increase in CPI also motivated a 4% cost of living adjustment for all staff members.

At the direction of the Board of Trustees, a new expenditure line item was created under Non-Departmental for *Emergency Response* and funded with \$100,000. This new line item will be used to cover unforeseen expenses associated with local disease transmission prevention and response. All funds remaining in this line item at the end of the fiscal year will be added to the designated reserve fund, *Public Health Emergency*.

The District is committed to ongoing efforts to suppress West Nile virus, respond to the threat of invasive *Aedes* mosquitoes, reduce the risk of locally transmitted Dengue fever, deeply engage, and educate our constituency, and adequately prepare for future threats to public health in the San Gabriel Valley.

I respectfully submit the FY 2024/25 Annual Budget for your review and consideration.

Respectfully,



Jason Farned
District Manager

ASSESSMENT RATES

San Gabriel Valley Mosquito and Vector Control District Preliminary Assessment FY 24-25

For Fiscal Year 2024-2025 the budget is \$ 7,686,280
To account for delinquent payments will be billed.

Parcels in the District are divided into three land use categories.

Indirect costs are distributed evenly among the parcels, and include all expenditures not related to actual inspection and control.

Direct costs are based on the size and land use category of each parcel, and include expenditures related to inspection and control.

The resources used to inspect and treat the parcels in each Group below are equivalent.

Land Use Category		Parcels	Acres	Units
Group 1				
Residential & No Use Code	< or = to 1 A	356,325	78,784	356,325
Agricultural	< or = to 5 Acres	383	317	383
Commercial	< or = 20 Acres	23,458	21,150	23,458
Group 2				
Residential & No Use Code	> 1 A but < 5 A	3,535	6,233	3,535
Agricultural	> 5 Acres but < 25 Acres	34	348	34
Commercial	> 20 Acres but < 100 Acres	120	4,059	120
Group 3				
Residential & No Use Code	> 5 A	443	8,066	443
Agricultural	> 25 Acres	8	657	8
Commercial	> 100 Acres	8	1,380	8
Total		384,314	120,994	384,314

For Direct Costs:

One Unit is the designation for the time and labor needed to inspect and treat a site in a given land use category.

	Maximum
Parcels in Group 1 are assessed at one unit.	1
Parcels in Group 2 are assessed up to a maximum of five units.	1
Parcels in Group 3 are assessed at the maximum of five units.	1

The indirect costs associated with operating the District comprise 32.82% of the total budget.
 The indirect costs budgeted for FY 2024-2025 are \$ 2,522,453.00
 The indirect cost to each parcel in the District is \$ 6.56

The direct costs associated with operating the District comprise 67.18% of the total budget.
 The direct costs budgeted for FY 2024-2025 are \$ 5,163,827.00
 The direct cost to each unit in the District is \$ 13.44

The benefit assessment for each parcel in the District for Fiscal Year 2024-2025 will range from:

\$ 20.00 to \$20.00

97% of the parcels in the District will be assessed at the minimum rate.

REVENUE AND EXPENDITURES OVERVIEW

Revenue as compared to FY 2023/34 adopted budget:

- Revenue from *Assessments* increased \$1,247,462 (19.4%) over last fiscal year.
- *Interest Earnings* projections increased \$100,254 (337%) over last fiscal year.
- *Other Revenue* (\$7,500) consists of projected revenue from the auction sale of one vehicle scheduled for replacement. These funds, when/if received will be added to the Designated Reserve Fund – *Vehicle Replacement*.

Expenditures as compared to FY 2023/34 adopted budget:

- **Total Expenditures** increased \$414,303 (6.1%) over last fiscal year.
- **Salaries and Benefits** increased \$202,959 (4.1%) as compared to last fiscal year.
 - One full-time position (Accounting Specialist) will not be filled. The work will continue to be contracted out.
 - Two additional seasonal positions (Extra Help Vector Control Technician) were added to the Operations Department in response to an influx of travel related Dengue cases.
 - Includes a 4% COLA increase for all staff and potential merit increases.
- **Maintenance and Operations** increased \$158,837.80 (10.58%) over last fiscal year.
 - The Consumer Price Index (CPI) for the Los Angeles area reports a 4% increase in consumer goods year over year for March 2024.
 - Supplies and contract services adjusted accordingly.
 - At the direction of the Board of Trustees, a new expenditure line item was created under Non-Departmental for *Emergency Response* and funded with \$100,000. This new line item will be used to cover unforeseen expenses associated with local disease transmission prevention and response. All funds remaining in this line item at the end of the fiscal year will be added to the designated reserve fund, *Public Health Emergency*.
- **Capital Outlay** increased \$350,000 (1400%) over last fiscal year.
 - \$75,000 has been earmarked for the purchase and outfitting of one replacement vehicle.
 - \$300,000 has been earmarked for the solar installation project and roof repair.

Net Revenue and Expenditures shows a positive balance of \$630,000 (8.2% of total assessment revenue).

- The District will strategically collect revenue in excess of expenditures to build reserves as part of a four year savings plan to fund future initiatives. The savings plan is three-fold, to fund a 218-ballot initiative that will update the District's primary funding mechanism, to fund future sterile insect technique (SIT) research, development and implementation, and to increase the Public Health Emergency fund in response to the growing threat of Dengue fever.

REVENUE AND EXPENDITURES SUMMARY

ACCOUNT CLASSIFICATION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
REVENUE					
Assessments	5,484,875.55	5,663,395.22	6,438,818.00	6,438,818.00	7,686,280.00
Delinquent Assessments	18,900.63	18,675.44	8,000.00	212.77	5,000.00
Interest Earnings	15,226.00	44,008.40	29,746.00	129,575.41	130,000.00
Other Revenue	400,000.00	42,673.79	-	19,283.71	7,500.00
Total Revenue	5,919,002.18	5,768,752.85	6,476,564.00	6,587,889.89	7,828,780.00
EXPENDITURES					
Salaries and Benefits	5,308,219.00	3,694,959.83	4,960,868.00	4,732,363.00	5,163,827.20
Maintenance and Operations	1,334,337.00	1,344,823.80	1,501,115.00	1,358,171.00	1,659,952.80
Capital Outlay	203,583.00	40,836.00	25,000.00	25,000.00	375,000.00
Total Expenditures	6,846,139.00	5,080,619.63	6,486,983.00	6,115,534.00	7,198,780.00
NET REVENUE AND EXPENDITURES	(927,136.82)	688,133.22	(10,419.00)	472,355.89	630,000.00
NET IMPACT TO RESERVES	(927,136.82)	688,133.22		472,355.89	630,000.00

EXECUTIVE DEPARTMENT OVERVIEW

The San Gabriel Valley Mosquito and Vector Control District was established in 1989 to protect residents from vector-borne diseases, more specifically at that time, to address a local outbreak of a mosquito-borne disease called St. Louis encephalitis.

The District provides mosquito and black fly control services to 26 cities in the San Gabriel Valley, and some unincorporated portions of Los Angeles County; a total area of 259 square miles. The District is governed by a 27-member Board of Trustees, consisting of an appointed representative from each city and unincorporated portions of the County of Los Angeles. The District's services are funded by a benefit assessment levied on each parcel in the District.

The Executive Department is comprised of the District Manager and the Clerk of the Board/Administrative Assistant. The District Manager is appointed by the Board of Trustees and serves at its pleasure. The District Manager is the Chief Officer of the District. The District Manager appoints all department heads and is responsible for overseeing the daily operations of the District. The District Manager is assisted by the Clerk of the Board/Administrative Assistant. The Clerk of the Board/Administrative Assistant is responsible for the preparation of the agenda for the Trustee Board meetings and the maintaining of all official District documents and records.

The District Counsel advises the Board of Trustees on all matters of law in the conduct of District affairs. District Counsel prepares resolutions and contracts for consideration by the Board of Trustees. In addition, the District Counsel reviews all legal documents and represents the District in matters involving litigation.

Executive Department Budget Highlights:

- **Net Expenditures** increased \$12,909 (1.7%) over last fiscal year.
- **Salaries and Benefits** decreased \$12,009 (-3.43%) as compared to last fiscal year.
 - Includes a 4% COLA increase for all staff and potential merit increases.
 - The *Cafeteria Benefit* increased \$6,000 (21.7%) over last year due to a planned five-year incremental adjustment beginning in 2022 (year 4 of 5).
- **Organizational Expenditures** increased \$900 (1.98%) over last fiscal year.
 - *Travel, Meetings, and Conferences* increased \$3,000 (25%) due to rising costs of travel and conference fees.
 - The *Computer Hardware* line item was consolidated with all other departments and moved to *Non-departmental* for improved tracking and forecasting.
 - A *Professional Development* line item in the amount of \$500 was added.

EXECUTIVE DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
SALARIES AND BENEFITS						
6000-100	Salaries - Exempt	111,780.00	178,606.67	271,170.00	271,170.00	279,649.84
6001-100	Salaries - Non Exempt	43,656.00	22,223.22	-	-	-
6003-100	Salaries - Vacation	26,221.00	4,677.60	11,350.00	11,350.00	7,387.20
6004-100	Salaries - Holiday	4,023.00	1,204.65	-	-	-
6005-100	Salaries - Sick Pay	264.00	3,131.42	1,900.00	1,900.00	1,799.60
6007-100	Medicare	2,982.00	3,121.19	4,125.00	2,902.03	4,188.13
6008-100	Cafeteria Benefit	12,584.00	14,727.18	27,600.00	20,700.00	33,600.00
6009-100	CalPERS Classic Normal Cost	15,974.00	5,844.61	-	-	-
6010-100	CalPERS PEPRA Normal Cost	-	11,249.63	20,261.00	20,261.00	21,477.11
6011-100	DM 457 Contribution	836.00	3,625.57	7,862.00	7,862.00	8,175.08
6012-100	DM Car Allowance	6,000.00	5,500.00	6,000.00	6,000.00	6,000.00
	Total Salaries and Benefits	224,320.00	253,911.74	350,268.00	342,145.03	362,276.96
ORGANIZATIONAL EXPENDITURES						
6031-100	Board Expenses	28,494.00	29,713.65	41,000.00	21,000.00	38,400.00
6032-100	Branded Apparel	-	62.88	500.00	500.00	500.00
6047-100	Professional Development	-	-	-	-	500.00
6049-100	Travel, Meetings and Conferences	2,772.00	13,179.59	12,000.00	12,000.00	15,000.00
	Total Organizational Expenditures	31,266.00	42,956.12	53,500.00	33,500.00	54,400.00
	Net Expenditures	255,586.00	296,867.86	403,768.00	375,645.03	416,676.96

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

The Administrative Services Department is responsible for a number of the District's administrative functions, including finance, human resources, payroll, and risk management. Financial activities consists of budget preparation, accounting, investments, audits, accounts payables and receivables: administering petty cash; deferred compensation programs; and ensuring government accounting requirements and standards.

Human Resources coordinates the recruitment and hiring of District staff; administers employee benefits, coordinates employee relations and unemployment issues; maintains employee files; processes District vehicle incident claims; and administers the District's Personnel Rules and Regulations.

Insurance activities involve processing, resolving and settling claims against the District, as well as claims the District has against others. The District is a member of a self-insurance pool (Vector Control Joint Powers Authority) made up of approximately 40 other California vector control districts. This organization helps administer and manage employment, workers compensation, liability, collision, property and other claims against the District.

The Administration Department is comprised of the Director of Administrative Services, Human Resources Analyst, and Accounting Specialist who support staff with the day-to-day administrative duties and processes for the District. The Accounting Specialist position is currently being contracted out and duties completed by a consultant. Two (2) Customer Service Representatives provide assistance and guidance to the residents of the San Gabriel Valley.

Administrative Services Department Budget Highlights:

- **Net Expenditures** decreased \$136,136 (-22.1%) as compared to last fiscal year.
- **Salaries and Benefits** decreased \$130,636 (-22.3%) as compared to last fiscal year.
 - Includes a 4% COLA increase for all staff and potential merit increases.
 - One full-time position (Accounting Specialist) will not be filled. The work will continue to be contracted out.
 - Costs also decreased due to the retirement of a Director level employee.
- **Organizational Expenditures** increased \$900 (1.98%) over last fiscal year.
 - A *Professional Development* line item in the amount of \$500 was added.
 - The following line items were consolidated with all other departments and moved to *Non-departmental* for better tracking and forecasting:
 - *Computer Hardware*
 - *Memberships*
 - *Postage*
 - *Office Supplies*

ADMINISTRATIVE SERVICES DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
SALARIES AND BENEFITS						
6000-200	Salaries - Exempt	164,095.00	169,135.05	236,950.00	150,000.00	213,663.01
6001-200	Salaries - Non Exempt	137,308.00	90,250.89	187,573.00	100,000.00	116,782.78
6002-200	Salaries - Overtime	389.00	1,300.09	1,500.00	1,310.41	1,500.00
6003-200	Salaries - Vacation	19,425.00	17,408.06	12,235.00	23,068.06	6,090.40
6004-200	Salaries - Holiday	3,952.00	6,304.45	12,055.00	12,055.00	7,591.50
6005-200	Salaries - Sick Pay	5,028.00	8,635.45	9,575.00	10,692.26	4,820.00
6007-200	Medicare	4,928.00	4,637.99	6,621.00	6,621.00	5,033.64
6008-200	Cafeteria Benefit	36,840.00	30,247.37	69,000.00	43,000.00	67,200.00
6009-200	CalPERS Classic Normal Cost	26,136.00	20,299.92	40,360.00	18,000.00	15,071.13
6010-200	CalPERS PEPRA Normal Cost	4,562.00	5,314.76	9,801.00	9,000.00	17,281.40
	Total Salaries and Benefits	402,663.00	353,534.03	585,670.00	373,746.73	455,033.86
ORGANIZATIONAL EXPENDITURES						
6032-200	Branded Apparel	-	157.20	500.00	450.00	500.00
6034-200	Computer Software	18,353.00	11,964.14	22,500.00	16,000.00	16,500.00
6046-200	Printing and Reproduction	-	-	500.00	-	500.00
6047-200	Professional Development	-	-	-	-	500.00
6049-200	Travel, Meetings and Conferences	2,339.00	3,248.89	6,000.00	6,000.00	6,000.00
	Total Organizational Expenditures	20,692.00	15,370.23	29,500.00	22,450.00	24,000.00
	Net Expenditures	423,355.00	368,904.26	615,170.00	396,196.73	479,033.86

OPERATIONS DEPARTMENT OVERVIEW

The Operations Department is responsible for implementing mosquito and vector control prevention strategies in the field. Long-term mosquito prevention is accomplished by incorporating Integrated Vector Management methodologies, which uses a combination of applied field techniques involving physical, chemical, and biological control methods. The Operations Department is also responsible for the management, repair, and maintenance of the District's facility and fleet.

Responsibilities of operational field staff include the inspection and treatment of neglected pools and ponds, channels, underground storm drains, spreading basins, rivers, flood channels, street gutters, and other urban mosquito breeding sources. They also work with city officials and other public agencies to improve infrastructure and communicate public health threats.

The Operations Department is comprised of the Director of Operations, fourteen (14) Vector Control Specialists and ten (10) seasonal employees who perform mosquito prevention and management. One (1) Data Analyst supports all aspects of the operation through the extraction and analysis of information. One (1) Maintenance Coordinator provides maintenance, fleet, and facility oversight.

Operations Department Budget Highlights:

- **Net Expenditures** increased \$246,116 (9.6%) over last fiscal year.
- **Salaries and Benefits** increased \$230,113 (10.7%) over last fiscal year.
 - Includes a 4% COLA increase for all staff and potential merit increases.
 - *Salaries - Overtime* was increased \$15,000 (75%) in anticipation of increased travel related Dengue cases and potential local transmission.
 - *Cafeteria Benefit* increased \$49,200 (20.9%) over last year due to a planned five-year incremental adjustment beginning in 2022 (year 4 of 5).
 - Two additional seasonal positions (Extra Help Vector Control Technician) were added in anticipation of increased travel related Dengue cases and the potential of local transmission.
- **Organizational Expenditures** increased \$16,002 (3.78%) over last fiscal year.
 - *Professional Development* decreased \$1,000 (-50%) due to revised need and the addition of the line item in other departments.
 - *Computer Software* increased \$5,000 (20%) due to increased costs and the addition of Nearmap Aerial Imagery to improve the management of non-functional swimming pools.
 - *Aerial Operations* increased \$1,850 (6.8%) due to contractor rate increase.
 - *Pesticides* increased \$20,000 (20%) due to increased costs as well as increased inventory in preparation for enhanced *Aedes* control and potential Dengue transmission response.
 - *Safety Supplies* decreased \$3,000 (-37.5%) due to current stock and adjusted demand.
 - *Uniforms* decreased \$2,000 (-16.7%) due to contract negotiation with service provider.
 - The following line items were consolidated with all other departments and moved to *Non-departmental* for improved tracking and forecasting:
 - *Computer Hardware*
 - *Office Supplies*
 - The *Training and Certification* line item was renamed *State Certification* and moved to the *Surveillance Department*.

OPERATIONS DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
SALARIES AND BENEFITS						
6000-300	Salaries - Exempt	136,645.00	96,102.59	131,435.00	131,435.00	137,638.72
6001-300	Salaries - Non Exempt	1,192,779.00	1,000,506.51	1,181,165.00	1,181,165.00	1,256,440.65
6002-300	Salaries - Overtime	11,791.00	27,927.96	20,000.00	54,620.25	35,000.00
6003-300	Salaries - Vacation	84,175.00	82,448.39	59,195.00	69,919.33	61,716.00
6004-300	Salaries - Holiday	76,692.00	74,488.08	73,605.00	74,000.00	81,690.84
6005-300	Salaries - Sick Pay	84,431.00	74,251.22	58,643.00	58,643.00	61,872.15
6006-300	Salaries - Extra Help	188,377.00	142,897.28	209,183.00	209,183.00	280,056.95
6007-300	Medicare	27,405.00	23,191.69	26,290.00	26,000.00	26,944.86
6008-300	Cafeteria Benefit	195,132.00	165,823.66	234,600.00	200,000.00	283,800.00
6009-300	CalPERS Classic Normal Cost	44,930.00	47,288.66	56,690.00	56,960.00	60,304.46
6010-300	CalPERS PEPRA Normal Cost	86,790.00	76,462.27	91,715.00	91,715.00	85,769.39
6013-300	Social Security	7,885.00	5,723.38	8,175.00	8,175.00	9,575.16
	Total Salaries and Benefits	2,137,032.00	1,817,111.69	2,150,696.00	2,161,815.58	2,380,809.18
ORGANIZATIONAL EXPENDITURES						
6032-300	Branded Apparel	1,691.00	1,283.86	2,000.00	1,000.00	2,000.00
6034-300	Computer Software	26,463.00	24,865.99	25,000.00	28,621.00	30,000.00
6047-300	Professional Development	-	-	2,000.00	-	1,000.00
6049-300	Travel, Meetings and Conferences	7,656.00	4,187.22	10,000.00	6,670.42	10,000.00
6053-300	Aerial Operations	25,136.00	27,146.88	27,150.00	29,150.00	29,000.00
6054-300	Gasoline	56,986.00	60,411.45	70,000.00	64,000.00	68,000.00
6055-300	Operations Supplies	9,541.00	3,219.68	9,000.00	7,000.00	8,000.00
6056-300	Pesticides	101,322.00	93,705.99	100,000.00	126,186.16	120,000.00
6057-300	Pool Notifications	7,843.00	4,458.89	8,000.00	9,000.00	8,000.00
6058-300	Safety Supplies	4,360.00	3,734.88	8,000.00	4,000.00	5,000.00
6059-300	Equipment Maintenance	2,589.00	2,551.53	3,000.00	3,000.00	3,000.00
6060-300	Facility Maintenance	64,159.00	67,557.72	90,000.00	90,000.00	88,152.80
6061-300	Grounds Maintenance	525.00	1,581.16	2,000.00	2,000.00	2,000.00
6062-300	Vehicle Maintenance	27,083.00	55,626.84	50,000.00	50,000.00	50,000.00
6063-300	Work Boots	5,085.00	4,268.80	5,500.00	4,700.00	5,500.00
6064-300	Uniforms	12,422.00	12,993.59	12,000.00	10,000.00	10,000.00
	Total Organizational Expenditures	352,861.00	367,594.48	423,650.00	435,327.58	439,652.80
	Net Expenditures	2,489,893.00	2,184,706.17	2,574,346.00	2,597,143.16	2,820,461.98

SURVEILLANCE DEPARTMENT OVERVIEW

The Surveillance Department is responsible for the surveillance of disease-carrying insects and occurrences of vector-borne diseases, data management and analysis, as well as technical and data advisory support to develop programs and direct District resources. The disease surveillance program serves as an early warning system in the detection of mosquito-borne viruses that can infect people and animals. Testing for the presence of viruses and pathogens in mosquitoes and wild birds helps identify disease transmission before human cases occur. Additionally this testing systems provides a proficiency check to our current control methodology and allows insight into necessary changes.

The Surveillance Department is comprised of the Director of Scientific Services, one (1) Vector Ecologist, one (1) Assistant Vector Ecologist, and two (2) Vector Control Specialist I's who monitor mosquito populations and environmental evidence of arbovirus transmission to aid in efficiently targeting operational and communications efforts. The Surveillance department has established a proactive surveillance system to serve the communities of the District.

The Vector Ecologist is involved in developing control and monitoring strategies for both native and invasive mosquito species. They are responsible for conducting studies to improve mosquito treatment efficacy and monitoring for pesticide resistance. The Assistant Vector Ecologist is charged with the day to day activities of the surveillance staff and ensuring goals set by the Director of Scientific Programs are met. The team set traps weekly for arbovirus surveillance and performs additional surveillance in areas of emerging disease transmission.

Surveillance Department Budget Highlights:

- **Net Expenditures** increased \$32,838 (5.2%) over last year.
- **Salaries and Benefits** increased \$28,238 (4.8%) over the last fiscal year.
 - Includes a 4% COLA increase for all staff and potential merit increases.
 - *Salaries – Extra Help* increased \$11,973 (100%) over last fiscal year in anticipation of an Extra Help Vector Control Technician during the 2025 season.
 - *Cafeteria Benefit* increased \$15,000 (21.74%) over last year due to a planned five-year incremental adjustment beginning in 2022 (year 4 of 5).
- **Organizational Expenditures** increased \$16,002 (3.78%) over last year.
 - A *Professional Development* line item in the amount of \$500 was added.
 - *Travel, Meetings, and Conferences* increased \$1,000 (12.5%) due to rising costs of travel and conference fees.
 - A *Uniforms* line item was created in this department to address lab specific uniforms.
 - *Surveillance Supplies* decreased \$1,000 (-6.25%) due to current stock and adjusted demand.
 - The *State Certification* line item was moved from the *Operations Department* to the *Surveillance Department* and increased \$1,600 (36.4%) due to increased fees issued by the California Department of Public Health for certification as a public health vector technician.
 - The following line items were consolidated with all other departments and moved to *Non-departmental* for improved tracking and forecasting:
 - *Computer Hardware*
 - *Postage*
 - *Office Supplies*

SURVEILLANCE DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
SALARIES AND BENEFITS						
6000-400	Salaries - Exempt	58,407.00	78,984.40	117,600.00	117,600.00	129,490.23
6001-400	Salaries - Non Exempt	309,321.00	205,151.43	300,773.00	300,773.00	294,461.92
6002-400	Salaries - Overtime	1,524.00	139.31	1,500.00	1,000.00	1,500.00
6003-400	Salaries - Vacation	34,765.00	10,577.10	15,566.00	15,566.00	11,792.80
6004-400	Salaries - Holiday	20,708.00	13,325.30	19,440.00	19,440.00	18,573.66
6005-400	Salaries - Sick Pay	19,896.00	3,979.85	13,300.00	13,300.00	12,712.60
6006-400	Salaries - Extra Help	-	-	-	-	11,973.75
6007-400	Medicare	6,489.00	4,383.09	6,750.00	6,750.00	6,892.80
6008-400	Cafeteria Benefit	52,124.00	39,036.13	69,000.00	60,000.00	84,000.00
6009-400	CalPERS Classic Normal Cost	-	-	-	-	-
6010-400	CalPERS PEPRA Normal Cost	31,967.00	21,866.97	35,575.00	35,575.00	35,659.12
6013-400	Social Security	-	-	-	-	685.35
	Total Salaries and Benefits	535,201.00	377,443.58	579,504.00	570,004.00	607,742.22
ORGANIZATIONAL EXPENDITURES						
6032-400	Branded Apparel	2,237.00	3,973.70	500.00	1,794.98	500.00
6034-400	Computer Software	160.00	-	500.00	500.00	500.00
6047-400	Professional Development	-	-	-	-	500.00
6049-400	Travel, Meetings and Conferences	5,015.00	3,018.15	8,000.00	8,677.79	9,000.00
6064-400	Uniforms	-	-	-	-	2,500.00
6065-400	Arbovirus Testing Supplies	15,931.00	11,207.84	20,000.00	20,000.00	20,000.00
6066-400	Mosquito Fish Supplies	1,376.00	716.72	2,500.00	2,000.00	2,500.00
6067-400	State Certification	-	1,190.00	4,400.00	8,251.00	6,000.00
6068-400	Surveillance Supplies	16,644.00	11,324.92	16,000.00	15,000.00	15,000.00
	Total Organizational Expenditures	41,363.00	31,431.33	51,900.00	56,223.77	56,500.00
	Net Expenditures	576,564.00	408,874.91	631,404.00	626,227.77	664,242.22

COMMUNICATIONS DEPARTMENT OVERVIEW

The Communications Department mission is to increase transparency and credibility through multi-media dialogue in order to engage and motivate internal, local, regional, statewide, and nationwide stakeholders to take action and become public health agents of change in their communities and in San Gabriel Valley.

Education activities and campaigns conducted by the Communications Department range from hyper-local targeting to the regional level. Department staff will regularly collaborate with other public health partners and organizations to increase reach and awareness.

The Communications Department is comprised of the Director of Communications, two (2) Education Specialists, one (1) Communications Specialist, and one (1) Outreach Assistant who provide outreach to nearly 2 million residents within the District. Our outreach services include community presentations, school presentations, coordinating and staffing event booths, delivering brochures, meeting community and elected officials, and maintaining communications with community partners. The demand for our services continues to grow as more stakeholders request in-person participation, virtual presentations, and online content that staff produces in-house.

Communications Department Budget Highlights:

- **Net Expenditures** increased \$51,416 (7.8%) over last year.
- **Salaries and Benefits** increased \$50,416 (8.71%) over last fiscal year.
 - Includes a 4% COLA increase for all staff and potential merit increases.
 - *Salaries – Extra Help* increased \$11,973 (100%) over last fiscal year in anticipation of an Extra Help Outreach Assistant during the 2025 season.
 - *Cafeteria Benefit* increased \$15,000 (21.74%) over last year due to a planned five-year incremental adjustment beginning in 2022 (year 4 of 5).
 -
- **Organizational Expenditures** increased \$1,000 (1.3%) over last year.
 - The following line items were consolidated with all other departments and moved to *Non-departmental* for better tracking and forecasting:
 - *Computer Hardware*
 - *Postage*
 - *Office Supplies*
 - *Printing and Reproduction* increased \$500 (5%) due to increased costs.
 - A *Professional Development* line item in the amount of \$500 was added.
 - *Travel, Meetings, and Conferences* increased \$1,000 (10%) due to rising costs of travel and conference fees.
 - *Education Program Supplies* decreased \$2,000 (-16.67%) due to current stock and adjusted demand.
 - *Event Participation Fees* decreased \$1,000 (-50%) due to reassessed need.
 - *Media Production* increased \$1,000 (125%) due to a shift in priority toward that outreach medium.
 - *Website and Email Services* increased \$1,000 (13.3%) due to rising cost of service.

COMMUNICATIONS DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
SALARIES AND BENEFITS						
6000-500	Salaries - Exempt	130,165.00	80,435.09	124,516.00	124,516.00	130,090.23
6001-500	Salaries - Non Exempt	266,826.00	299,074.00	290,195.00	290,195.00	302,227.09
6002-500	Salaries - Overtime	1,628.00	1,127.79	1,500.00	2,559.21	1,500.00
6003-500	Salaries - Vacation	21,383.00	30,976.22	15,593.00	15,593.00	15,599.20
6004-500	Salaries - Holiday	16,025.00	18,097.94	18,715.00	18,715.00	20,165.04
6005-500	Salaries - Sick Pay	16,776.00	16,441.92	12,797.00	12,797.00	14,450.00
6006-500	Salaries - Extra Help	7,323.00	11,512.62	-	-	11,973.75
6007-500	Medicare	6,473.00	6,237.85	6,671.00	6,671.00	7,108.85
6008-500	Cafeteria Benefit	50,526.00	51,584.30	69,000.00	60,000.00	84,000.00
6009-500	CalPERS Classic Normal Cost	10,030.00	10,130.62	12,087.00	12,087.00	12,570.40
6010-500	CalPERS PEPRA Normal Cost	25,409.00	24,822.59	27,671.00	27,671.00	28,791.06
6013-500	Social Security	488.00	927.73	-	-	685.35
	Total Salaries and Benefits	553,052.00	551,368.67	578,745.00	570,804.21	629,160.97
ORGANIZATIONAL EXPENDITURES						
6032-500	Branded Apparel	604.00	806.65	500.00	500.00	500.00
6034-500	Computer Software	6,382.00	3,289.13	6,000.00	6,000.00	6,000.00
6046-500	Printing and Reproduction	14,800.00	10,214.17	10,000.00	10,000.00	10,500.00
6047-500	Professional Development	-	-	-	-	500.00
6049-500	Travel, Meetings and Conferences	7,887.00	8,091.06	10,000.00	10,000.00	11,000.00
6069-500	Advertising	25,726.00	21,591.40	20,000.00	20,000.00	20,000.00
6070-500	Communication Supplies	12,993.00	5,458.16	8,000.00	8,000.00	8,000.00
6071-500	Education Program Supplies	20,190.00	5,078.84	12,000.00	12,000.00	10,000.00
6072-500	Event Participation Fees	131.00	-	2,000.00	2,000.00	1,000.00
6073-500	Media Production	6,535.00	759.26	800.00	800.00	1,800.00
6074-500	Website and Email Services	4,215.00	7,216.85	7,500.00	7,500.00	8,500.00
	Total Organizational Expenditures	99,463.00	62,505.52	76,800.00	76,800.00	77,800.00
	Net Expenditures	652,515.00	613,874.19	655,545.00	647,604.21	706,960.97

NON-DEPARTMENTAL OVERVIEW

Non-Departmental Budget Highlights:

- **Net Expenditures** increased \$507,954 (31.7%) over last fiscal year.
- **Salaries and Benefits** increased \$12,819 (1.8%) over last fiscal year.
 - *Tuition Reimbursement* increased \$4,000 (100%) due to the increased utilization of the benefit.
 - *Retiree Health Insurance* increased \$ 9,000 (19.5%) due to increased premium costs.
 - *CalPERS Classic Unfunded Liability* increased \$16,859 (14.1%) to meet the current minimum annual payment.
 - *CalPERS Post Retirement - OPEB* increased \$100,000 (200%) to meet the current Actuarially Determined Contribution amount.
 - An additional \$353,360 is earmarked for Additional Discretionary Payments (ADP) to CalPERS unfunded accrued liability.
- **Organizational Expenditures** increased \$145,135 (16.8%) over last year.
 - The following line items were consolidated from other departments and moved to *Non-departmental* for improved tracking and forecasting:
 - *Computer Hardware*
 - *Memberships*
 - *Postage*
 - *Office Supplies*
 - At the direction of the Board of Trustees, a new expenditure line item was created under Non-Departmental for *Emergency Response* and funded with \$100,000. This new line item will be used to cover unforeseen expenses associated with local disease transmission prevention and response. All funds remaining in this line item at the end of the fiscal year will be added to the designated reserve fund, *Public Health Emergency*.
 - *Computer Hardware* increased \$2,000 (7.69%) to fund scheduled replacements for existing computers.
 - *Computer Software* increased \$8,000 (26.7%) due to rising costs and an upgrade to ArcGIS Pro mapping software.
 - *Employee Recognition and Engagement* increased \$1,800 (42.9%) due to the standardization of the recognition and engagement program and associated costs.
 - *Office Supplies* decreased \$1,500 (-14.7%) due to current stock and adjusted demand.
 - *Recruitments* decreased \$6,500 (50%) because most full-time positions are now filled.
 - A new line item has been created for *Contract Services – Bookkeeping* and funded with \$16,000 for accounting services. This expense is in lieu of one full-time position, *Accounting Specialist*.
 - A new line item has been created for *Contract Services – Investment Advisory* and funded with \$10,000 for consultation fees associated with investment advisory services.
 - *Legal Services* decreased \$8,000 (20%) because the policy and personnel rules have been updated and those contract services are no longer needed.
 - VCJPA Insurance line items combined increased \$18,275 (7.1%) due to increased premiums.

NON-DEPARTMENTAL BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
SALARIES AND BENEFITS						
6014-600	Unemployment Insurance	19,796.00	17,112.53	20,685.00	20,000.00	20,000.00
6015-600	Group Term Life Insurance	4,489.00	4,286.14	5,500.00	5,500.00	6,000.00
6016-600	Tuition Reimbursement	1,649.00	6,046.17	4,000.00	6,000.00	8,000.00
6017-600	Retiree Health Insurance	39,803.00	39,047.28	46,000.00	45,000.00	55,000.00
6018-600	CalPERS Classic Unfunded Liability	172,234.00	161,193.00	119,585.00	115,719.00	136,444.00
6019-600	CalPERS PEPRA Unfunded Liability	8,714.00	101,286.00	-	-	-
6020-600	CalPERS Classic - ADP	578,469.00	-	-	293,509.00	323,360.00
6021-600	CalPERS PEPRA - ADP	109,555.00	-	470,215.00	176,706.00	30,000.00
6022-600	CalPERS Post Retirement - OPEB	-	42,901.00	50,000.00	50,000.00	150,000.00
	Total Salaries and Benefits	934,709.00	371,872.12	715,985.00	712,434.00	728,804.00
ORGANIZATIONAL EXPENDITURES						
6030-600	Bank Charges	17,026.00	16,446.16	21,000.00	18,000.00	22,000.00
6033-600	Computer Hardware	3,029.00	14,686.66	26,000.00	26,000.00	28,000.00
6034-600	Computer Software	23,743.00	63,652.52	30,000.00	32,385.39	38,000.00
6035-600	Emergency Response	-	-	-	-	100,000.00
6036-600	Employee Recognition and Engagement	3,097.00	1,825.29	4,200.00	4,000.00	6,000.00
6037-600	Equipment Leases	18,142.00	18,695.47	22,000.00	22,000.00	23,000.00
6038-600	Fees and Assessments	119,986.00	99,481.95	104,500.00	105,000.00	105,000.00
6039-600	Field Communications	54,108.00	34,916.19	50,000.00	27,000.00	50,000.00
6040-600	Internet Services	12,916.00	12,993.53	20,000.00	9,000.00	20,000.00
6041-600	Membership Dues	22,165.00	32,140.03	39,000.00	31,547.58	40,000.00
6042-600	Misceellaneous Expenses	3,303.00	1,873.71	3,000.00	25.00	3,000.00
6043-600	Office Supplies	10,914.00	18,325.88	10,200.00	6,163.99	8,700.00
6044-600	Phone Services	10,555.00	22,645.14	25,000.00	17,500.00	25,000.00
6045-600	Postage	882.00	6,312.87	2,400.00	1,250.00	1,500.00
6048-600	Recruitments	18,475.00	13,160.65	13,000.00	6,000.00	6,500.00
6050-600	Electric Utility Services	32,566.00	36,677.15	35,500.00	34,000.00	36,500.00
6051-600	Gas Utility Services	2,965.00	3,829.03	4,200.00	3,000.00	4,300.00
6052-600	Water Utility Services	1,983.00	1,858.34	2,500.00	2,500.00	2,600.00
6080-600	Contract Services: Assessment Administration	-	78,339.18	19,000.00	20,000.00	20,000.00
6081-600	Contract Services: Auditor	21,458.00	13,000.00	20,000.00	16,230.00	19,000.00
6082-600	Contract Services: Bookkeeping	-	-	-	17,000.00	16,000.00
6083-600	Contract Services: Information Technology	42,869.00	50,334.00	60,000.00	34,000.00	60,000.00
6084-600	Contract Services: Investment Advisory	-	-	-	-	10,000.00
6085-600	Contract Services: Legal	45,282.00	45,818.97	40,000.00	45,000.00	32,000.00
6086-600	Other Contract Services	1,650.00	-	5,000.00	2,500.00	5,000.00
6090-600	VCJPA Automobile (Insurance)	2,607.00	2,607.00	2,834.00	2,832.00	4,000.00
6091-600	VCJPA General Fund (Insurance)	5,391.00	4,230.00	2,095.00	3,726.00	5,000.00
6092-600	VCJPA Liability (Insurance)	104,453.00	126,981.00	131,279.00	118,087.00	145,000.00
6093-600	VCJPA Property (Insurance)	7,795.00	8,694.00	19,593.00	20,008.00	21,000.00
6094-600	VCJPA Workers' Comp (Insurance)	87,957.00	179,876.00	144,664.00	112,417.00	145,000.00
6095-600	Other Insurance	4,212.00	3,109.82	5,500.00	888.83	5,500.00
	Total Organizational Expenditures	679,529.00	912,510.54	862,465.00	738,060.79	1,007,600.00
CAPITAL OUTLAY						
8000-600	Capital Outlay - General	111,781.00	40,836.00	25,000.00	13,869.27	375,000.00
	Net Expenditures	1,726,019.00	1,325,218.66	1,603,450.00	1,464,364.06	2,111,404.00

CAPITAL OUTLAY SUMMARY

ACCOUNT CLASSIFICATION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
OPERATING FUND					
Capital Outlay	203,583.00	40,836.00	25,000.00	25,000.00	375,000.00
Total Operating Fund	<u>203,583.00</u>	<u>40,836.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>375,000.00</u>

FY 2024/25:

\$75,000 has been earmarked for the purchase and outfitting of one replacement vehicle.

\$300,000 has been earmarked for the solar installation project and roof repair.

RESERVES SUMMARY

ACCOUNT NUMBER & DESCRIPTION	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 Estimated Actual	FY 2024-2025 Proposed
DESIGNATED RESERVES					
3100 - PUBLIC HEALTH EMERGENCY					
Balance	1,326,200.00	500,000.00	500,000.00	-	500,000.00
Transfers In	-	-	-	-	-
Transfers Out	(826,000.00)	-	-	-	-
Net (Use of) Addition to Reserves	500,200.00	500,000.00	500,000.00	-	500,000.00
3101 - CAPITAL PROJECTS					
Balance	650,000.00	300,000.00	300,000.00	-	325,000.00
Transfers In	266,427.00	-	25,000.00	-	-
Transfers Out	(616,427.00)	-	-	-	-
Net (Use of) Addition to Reserves	300,000.00	300,000.00	325,000.00	-	325,000.00
3102 - PENSION LIABILITY					
Balance	200,258.00	400,000.00	313,000.00	-	313,000.00
Transfers In	400,000.00	-	-	-	-
Transfers Out	(200,258.00)	(87,000.00)	-	-	-
Net (Use of) Addition to Reserves	400,000.00	313,000.00	313,000.00	-	313,000.00
3103 - BUILDING/FACILITIES					
Balance	224,761.00	100,000.00	85,000.00	-	110,000.00
Transfers In	-	-	25,000.00	-	-
Transfers Out	(124,761.00)	(15,000.00)	-	-	-
Net (Use of) Addition to Reserves	100,000.00	85,000.00	110,000.00	-	110,000.00
3104 - VEHICLE REPLACEMENT					
Balance	105,761.00	100,000.00	57,500.00	-	57,500.00
Transfers In	100,000.00	-	-	-	7,500.00
Transfers Out	(105,761.00)	(42,500.00)	-	-	-
Net (Use of) Addition to Reserves	100,000.00	57,500.00	57,500.00	-	65,000.00
3105 - PROP 218 BALLOT INITIATIVE					
Balance	-	-	-	-	-
Transfers In	-	-	-	-	500,000.00
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	-	-	-	-	500,000.00
3106 - STERILE INSECT TECHNIQUE					
Balance	-	-	-	-	-
Transfers In	-	-	-	-	122,004.00
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	-	-	-	-	122,004.00
Total Designated Reserves	1,400,200.00	1,255,500.00	1,305,500.00	-	1,935,004.00
RESTRICTED RESERVES					
VCIPA PROPERTY CONTINGENCY FUND	132,472.00	134,000.00	137,000.00	154,466.00	155,000.00
Total Restricted Reserves	132,472.00	134,000.00	137,000.00	154,466.00	155,000.00
GRAND TOTAL RESERVES	1,532,672.00	1,389,500.00	1,442,500.00	154,466.00	2,090,004.00

PERSONNEL SUMMARY

TITLES	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2024-2025 Proposed
EXECUTIVE (100)				
District Manager	1	1	1	1
Clerk of the Board/Administrative Assistant	1	1	1	1
Department Total	2	2	2	2
ADMINISTRATION (200)				
Director of Administrative Services	1	1	1	1
Human Resources Analyst	1	1	1	1
Accounting Specialist	0	1	1	0
Customer Service Representative II	1	1	2	2
Customer Service Representative I	1	0	0	0
Department Total	4	4	5	4
OPERATIONS (300)				
Director of Operations	1	1	1	1
Maintenance Coordinator	0	0	1	1
Data Analyst	1	1	1	1
Vector Control Specialist III	2	2	2	2
Vector Control Specialist II	8	8	8	8
Vector Control Specialist I	4	4	4	4
Limited Term Vector Control Technician	2	1	0	0
Customer Service Representative I	1	1	0	0
Department Total	19	18	17	17
SURVEILLANCE (400)				
Director of Scientific Programs	1	1	1	1
Vector Ecologist	2	1	1	1
Assistant Vector Ecologist	2	1	1	1
Vector Control Specialist I	1	2	2	2
Limited Term Vector Control Technician	1	1	0	0
Department Total	7	6	5	5
COMMUNICATIONS (500)				
Director of Communications	0	1	1	1
Public Information Officer	1	0	0	0
Education Specialist	2	2	2	2
Communications Specialist	1	1	1	1
Outreach Assistant	1	1	1	1
Department Total	5	5	5	5
TOTAL FULL TIME EMPLOYEES	37	35	34	33
SEASONALS				
Extra Help Vector Control Technician (Operations)	9	10	8	10
Extra Help Vector Control Technician (Surveillance)	0	0	0	0
Extra Help Outreach Assistance	1	0	0	0
TOTAL SEASONAL EMPLOYEES	10	10	8	10
TOTAL DISTRICT EMPLOYEES	47	45	42	43

ORGANIZATIONAL CHART

San Gabriel Valley Mosquito & Vector Control District

