



# Orange County Mosquito and Vector Control District

## Serving Orange County Since 1947

**BUDGET AND FINANCE COMMITTEE MEETING MAY 18 AT 2:00 PM**  
**POLICY AND PERSONNEL COMMITTEE MAY 18 AT 2:30 PM**

**NOTICE AND AGENDA  
 OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES  
 THURSDAY MAY 18, 2023  
 915<sup>th</sup> REGULAR MEETING 3:00 P.M.  
 13001 GARDEN GROVE BLVD.  
 GARDEN GROVE, CA 92843  
 WEBSITE ADDRESS: [www.ocvector.org](http://www.ocvector.org)  
 REGULAR MEETING 3:00 P.M.**

**A. PLEDGE OF ALLEGIANCE AND ROLL CALL**

1. Call business meeting to order 3:00 p.m.
2. Pledge of Allegiance
3. Roll Call - (If absences occur, consider whether to deem those absences excused based on facts presented for the absence — such determination shall be the permission required by law.)

PRESIDENT:	Peggy Huang	Yorba Linda
VICE-PRESIDENT:	Craig Green	Placentia
SECRETARY:	Cecilia Hupp	Brea

Aliso Viejo	Richard Hurt	Lake Forest	Robert Pequeño
Anaheim	Lucille Kring	Los Alamitos	Tanya Doby
Brea	Cecilia Hupp	Mission Viejo	Bob Ruesch
Buena Park	Joyce Ahn	Newport Beach	Joy Brenner
Costa Mesa	William Turpit	Orange	Jon Dumitru
Cypress	Bonnie Peat	Placentia	Craig Green
Dana Point	VACANT	Rancho Santa Margarita	April Josephson
Fountain Valley	Kim Constantine	San Clemente	Steve Knoblock
Fullerton	Fred Jung	San Juan Capistrano	John Taylor
Garden Grove	Stephanie Klopfenstein	Santa Ana	Nelida Mendoza
Huntington Beach	Mike Posey	Seal Beach	Nathan Steele
Irvine	Tammy Kim	Stanton	Gary Taylor
La Habra	James Gomez	Tustin	Rebecca Gomez
La Palma	Debbie S. Baker	Villa Park	Crystal Miles
Laguna Beach	Mark Orgill	Westminster	Amy Phan West
Laguna Hills	Erica Pezold	Yorba Linda	Peggy Huang
Laguna Niguel	VACANT	County of Orange	Elizabeth Guillen-Merchant
Laguna Woods	Shari Horne		

**B. PUBLIC COMMENTS**

**(Individual Public Comments may be limited to a 3-minute or less time limit)**

During Public Comments, the public may address the Board on any issue within the District's jurisdiction which is not on the agenda. The public may comment on any item on the Agenda at the time that item is before the Board for consideration. Any person wishing to speak must come up and speak from the lectern. There will be no dialog between the Board and the commenter. Any clarifying questions from the Board must go through the Board President.

**C. PRESENTATIONS None**

**D. CLOSED SESSION/OPEN SESSION**

1. Adjourn to Closed Session: Government Code Section §54956.9(d)(2)  
Conference with Legal Counsel – Anticipated Litigation/Existing Litigation  
Significant Exposure to Litigation Gov Code §54956.9(d)(2) – California Rights Department  
Complaint – Escobar v. OCMVCD (1 Case)
2. Reconvene to Open Session

**E. OCMVCD COMMITTEE REPORTS TO THE BOARD OF TRUSTEES**

1. Budget and Finance Committee
2. Policy and Personnel Committee

**F. CONSENT CALENDAR**

All matters listed under the CONSENT CALENDAR are considered by the District to be routine and will be enacted by one motion. Any member of the Board may pull an item from the Consent Calendar for additional clarification or action.

1. Approve the DRAFT Minutes for the regular meeting on April 20, 2023
2. Approve Warrant Register for March 2023 (Exhibit A)
3. Approve Monthly Financial Report for March 2023 (Exhibit A)

**G. BUSINESS ITEMS**

1. Adopt Resolution No. 560 Approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2023-24 (Exhibit A, B, C, D)
2. Public Hearing to Consider the Ordering of a Program of Services and Levy of the Assessments for Fiscal Year 2023-24 in Connection with the District's Vector Surveillance and Control Assessment ("District No. 1 Assessment") and the District's Mosquito, Fire Ant and Disease Control Assessment ("District No. 2 Assessment"); adopt Resolution No. 561 Approving the Engineer's Report and Ordering Levy of District No. 1 Assessment, and Ordering Levy of District No. 2 Assessment (Exhibit A, B, C)

**G.2.1 Public Hearings:**

**Recommended Action:** The District Manager Recommends that the Board of Trustees hold two public hearings for the proposed continuation of the assessments for both District No. 1 and District No. 2

**Open Public Hearing for Assessment of District No. 1** to consider the ordering for services, projects, and the levy of the assessments for Fiscal Year 2023-24 for the proposed continuation of the assessment.

**Close Public Hearing for Assessment of District No. 1**

**Open Public Hearing for Assessment of District No. 2** to consider the ordering of services and projects, and the levy of assessments for Fiscal Year 2023-24 for the proposed continuation of the assessment.

**Close Public Hearing for Assessment of District No. 2**

**G.2.2 Adopt Resolution No. 561 (District No. 1 and 2 Assessments)**

**Recommended Action:** The District Manager recommends that after the closing of the public hearing to consider the ordering of services and projects, and the levy of the assessments for Fiscal Year 2023-24, the Board of Trustees adopt by roll call vote Resolution No. 561, entitled Approving the Engineer's Reports, Confirming the Assessments for Fiscal Year 2023-24 for the District's Vector Surveillance and Control Assessment ("District No. 1 Assessment") and for the District's Mosquito, Fire Ant and Disease Control Assessment ("District No. 2 Assessment")

3. Adopt Resolution No. 562 Approving the Addition of Director of Human Resources Job Description and the Position in the Orange County Mosquito and Vector Control District's Position Schedule (Exhibit A, B)

**H. INFORMATIONAL ITEMS ONLY (NO ACTION NECESSARY)**

1. Staff Presentation: Staff will give an update on vector activity in Orange County
2. Staff Presentation: Staff will give an update on outreach activity in Orange County
3. Staff Presentation: Staff will give an update on operations activity in Orange County
4. Receive and File Laboratory Reports – Included in agenda packet

**I. PRESIDENT'S REPORT AND TRUSTEE COMMENTS**

**J. DISTRICT MANAGER REPORT – Discussion and Possible Action**

**K. DISTRICT LEGAL COUNSEL REPORT – Discussion and Possible Action**

**L. CORRESPONDENCE – Discussion and Possible Action**

**M. FUTURE AGENDA ITEMS**

**N. ADJOURNMENT**

1. Adjourn to the next regular meeting on June 15, 2023 starting at 3:00 p.m. at the Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843



**BUDGET AND FINANCE COMMITTEE  
MEETING NOTICE  
MAY 18, 2023  
2:00 P.M.**

TO: Budget and Finance Committee

Richard Hurt	Aliso Viejo
Lucille Kring	Anaheim
Cecilia Hupp	Brea
Joyce Ahn	Buena Park
Fred Jung	Fullerton
Mike Posey	Huntington Beach
Bob Ruesch	Mission Viejo
Gary Taylor (Chair)	Stanton
Crystal Miles	Villa Park

FROM: Tawnia Pett, Executive Assistant/Clerk of the Board

RE: Budget and Finance Committee Meeting:  
2:00 p.m., Thursday, May 18, 2023  
[www.ocvector.org](http://www.ocvector.org)

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**AGENDA**

1. Call Meeting to Order and Roll Call
2. Public Comments
3. Approve minutes from April 20, 2023
4. Discuss Proposed District Budget for 2023-24 and 24-25 (Agenda Item G.1)
5. Discuss District Benefit Assessment 1 and Assessment 2 (Agenda Item G.2)
6. Adjourn

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## MINUTES OF BUDGET AND FINANCE COMMITTEE MEETING

### Orange County Mosquito and Vector Control District

TIME: 1:00 P.M., April 20, 2023

PLACE: Orange County Mosquito and Vector Control District

#### Budget and Finance Committee Members Present:

Richard Hurt	Aliso Viejo
Lucille Kring	Anaheim
Joyce Ahn	Buena Park
Fred Jung	Fullerton
Mike Posey	Huntington Beach
Bob Ruesch	Mission Viejo
Gary Taylor (Chair)	Stanton

#### Budget and Finance Committee Members Absent:

Cecilia Hupp	Brea
Crystal Miles	Villa Park

#### Others Present:

Lora Young	District Manager
Tan Nguyen	Finance Manager
Daniel Medina	Accounting Specialist
Kassie Radermacher	Certified Public Accountant

The meeting was called to order at 1:02 P.M.

1. **Call the Meeting to Order and Roll Call:** Seven members of the committee were present out of nine members.
2. **Select Committee Chair:** District Manager Young calls for Committee Chair nominations. Trustee Taylor nominates himself. On motion by Trustee G. Taylor, seconded by Trustee Posey, and passed by unanimous vote, the committee confirmed Trustee G. Taylor as Committee Chair.
3. **Public Comments:** None
4. **Approved minutes of November 17, 2022:** On motion by Trustee Posey, seconded by Trustee Ruesch, and passed by unanimous vote, the committee approved the minutes of the November 17, 2022 committee meeting.
5. **Discuss Proposed District Budget for 2023-24 and 24-25:** District Manager Young and Finance Manager Nguyen gave a presentation on the proposed District budget for 2023-24 and 2024-25.
6. **Discuss District Benefit Assessment 1 and Assessment 2:** District Manager Young and Finance Manager Nguyen gave a presentation on the District Benefit Assessment 1 and Assessment 2. On motion from Trustee G. Taylor, seconded by Trustee Jung, and approved by unanimous vote, the committee recommended approving the engineer's report to the full board of trustees.

7. **Discuss District Audit:** Certified Public Accountant Radermacher gave a presentation on the District Audit by Clifton, Larson, Allen LLP.
8. **Adjourned:** Meeting adjourned at 1:27 P.M.



**POLICY AND PERSONNEL COMMITTEE  
MEETING NOTICE  
MAY 18, 2023  
2:30 P.M.**

TO: Policy and Personnel Committee  
Fred Jung  
Tammy Kim  
Erica Pezold  
Shari Horne  
Robert Pequeño  
Tanya Doby  
Jon Dumitru  
April Josephson  
Rebecca Gomez (Chair)

Fullerton  
Irvine  
Laguna Hills  
Laguna Woods  
Lake Forest  
Los Alamitos  
Orange  
Rancho Santa Margarita  
Tustin

FROM: Tawnia Pett, Executive Assistant/Clerk of the Board

RE: Policy and Personnel Committee Meeting:  
2:30 p.m., Thursday May 18, 2023  
[www.ocvector.org](http://www.ocvector.org)

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**AGENDA**

1. Call Meeting to Order and Roll Call
2. Public Comments
3. Approve minutes from April 18, 2023 meeting
4. Discuss addition of Director of Human Resources job description and approving the position in the Orange County Mosquito and Vector Control District's position schedule (Agenda Item G.3)
5. Adjourn

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MINUTES OF POLICY AND PERSONNEL COMMITTEE MEETING

Orange County Mosquito and Vector Control District

TIME: 12:00 PM April 18, 2023

PLACE: Orange County Mosquito and Vector Control District Office

Policy and Personnel Committee Members Present:

Fred Jung	Fullerton
Tammy Kim	Irvine
Shari Horne	Laguna Woods
Jon Dumitru	Orange
April Josephson	Rancho Santa Margarita
Rebecca Gomez (Chair)	Tustin

Policy and Personnel Committee Members Absent:

Erica Pezold	Laguna Hills
Robert Pequeño	Lake Forest
Tanya Doby	Los Alamitos

Others Present:

Lora Young	District Manager
Tawnia Pett	Executive Assistant/Clerk of the Board
Colin Burns	District Counsel
Jason Mcewen	Labor Counsel

The meeting was called to order at 12:07 PM

- 1. Called the Meeting to Order and Roll Call:** Six members of the committee were present out of the nine members.
- 2. Public Comments:** None
- 3. Approved Minutes from March 16, 2023 Committee Meeting:** One motion from Trustee Kim, seconded by Trustee Jung, and approved by unanimous vote, the committee approved the minutes of March 16, 2023.
- 4. Adjourned to Closed Session:** At 12:08 PM Committee Chair Rebecca Gomez called the meeting into closed session.
  - Government Code Section 54956.9(d)(2)
  - Significant Exposure to Litigation Gov. Code Section 54956.9(d)(2)
  - California Rights Department Complaint – Escobar v. OCMVCD (1 Case)
- 5. Reconvened to Open Session:** The meeting reconvened at 12:27 PM. District Counsel Burns reported: by a unanimous vote (6-0), the committee recommended settlement with special counsel.
- 6. Discussed Resolution No. 556 Amending Policy No. 18 Board of Trustees, District Manager, and Employee Relations Policy (Agenda Item E.5)** On motion from Trustee Horne, seconded by Trustee Kim, and approved by unanimous vote, the committee approved recommending this item to the full board.



7. **Discussed Resolution No. 558 Establishing Policy No. 55 Board Organization and Procedures Policy and Resolution No. 559 Establishing Policy No. 56 Claims Policy and Ordinance No. 13/2023 Dissolving the Operations Code (Agenda Item F.1)** Committee Chair Gomez recommended grammatical changes to Policy No. 55. On motion from Trustee Horne, seconded by Trustee Kim, and approved by unanimous vote, the committee approved recommending this item to the full board as amended by Committee Chair Gomez's edits.
  
8. **Adjourned:** The meeting adjourned at 12:35 PM

**MINUTES OF THE 914<sup>th</sup> MEETING**

**BOARD OF TRUSTEES  
Orange County Mosquito and Vector Control District**

TIME: 3:00 P.M. April 20, 2023

PLACE: 13001 Garden Grove Blvd., Garden Grove, CA 92843

PRESIDENT:	Peggy Huang	Yorba Linda
VICE PRESIDENT:	Craig Green	Placentia
SECRETARY:	Cecilia Hupp	Brea

**TRUSTEES PRESENT:**

Aliso Viejo	Richard Hurt	Lake Forest	Robert Pequeño
Anaheim	Lucille Kring	Mission Viejo	Bob Ruesch
Brea	Cecilia Hupp	Orange	Jon Dumitru
Buena Park	Joyce Ahn	Placentia	Craig Green
Costa Mesa	Bill Turpit	Rancho Santa Margarita	April Josephson
Cypress	Bonnie Peat	San Clemente	Steve Knoblock
Fullerton	Fred Jung	San Juan Capistrano	John Taylor
Huntington Beach	Mike Posey	Seal Beach	Nathan Steele
Irvine	Tammy Kim	Stanton	Gary Taylor
La Palma	Debbie S. Baker	Tustin	Rebecca Gomez
Laguna Hills	Erica Pezold	Westminster	Amy Phan West
Laguna Woods	Shari Horne	Yorba Linda	Peggy Huang

**TRUSTEES ABSENT:**

Dana Point	Mike Frost	Los Alamitos	Tanya Doby
Fountain Valley	Kim Constantine	Newport Beach	Joy Brenner
Garden Grove	Stephanie Klopfenstein	Santa Ana	Nelida Mendoza
La Habra	James Gomez	Villa Park	Crystal Miles
Laguna Beach	Mark Orgill	County of Orange	Elizabeth Guillen-Merchant
Laguna Niguel	VACANT		

Trustees Constantine, Klopfenstein, J. Gomez, Doby, Mendoza, Miles, and Guillen-Merchant had an excused absence.

**OTHERS PRESENT:**

Lora Young, District Manager  
Amber Semrow, Director of Scientific Technical Services  
Steve Shepherd, Director of Operations  
Heather Hyland, Director of Communications  
Tawnia Pett, Executive Assistant/Clerk of the Board  
Colin Burns, District Counsel

**A. Opening:**

1. **Call the Business Meeting to Order:** President Huang called the meeting to order at 3:01 P.M.
2. **Pledge of Allegiance:** President Huang asked Trustee Hunt to lead the Pledge of Allegiance.
3. **Roll Call:** Roll call indicated 24 Trustees were present out of the current Board membership of 34 (Laguna Niguel is VACANT).

**B. Public Comments: None****C. Presentations:**

1. Recognized Outgoing Trustee Sharma: Staff created a presentation slide for outgoing Trustee Sharma.

**D. OCMVCD Committee Reports to the Board of Trustees:**

1. Policy and Personnel Committee: Committee Chair R. Gomez reported that the committee recommended working with special counsel on a settlement. The committee also recommended approving all of the policies. [Agenda Items E.4, E.5, and F.1]
2. Budget and Finance Committee: Committee Chair G. Taylor reported that the committee received an overview of the budget and a presentation of the audit report. The committee recommended approving the writing of the benefit assessment report [Agenda Item E.6].
3. Joint Committee Meeting: Budget & Finance and Building, Property, & Equipment: Building, Property, & Equipment Chair Hupp reported that the committee approved recommended approval of the Kosmont contract [Agenda Item F.2]. The committee also recommended expanding the search area and criteria for a property and to talk to the city of Garden Grove about usage for the current property and a TOT share with the District.

**E. Consent Calendar: Items for Approval by General Consent:**

On motion from Trustee Posey, seconded by Trustee Kring, and approved by unanimous vote, the Board of Trustees approved Consent Calendar Items E.2 through E.7. Agenda Item E.1 was passed by majority vote due to absences at the previous Board Meeting (Abstained: Trustees Hurt, Turpit, Posey, Knoblock, and J. Taylor).

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Jung, Posey, Kim, Baker, Pezold, Horne, Pequeño, Ruesch, Dumitru, Green, Knoblock, J. Taylor, Steele, G. Taylor, R. Gomez, and Huang.

Noes: None.

Abstained: None.

Absent: Trustees Frost, Constantine, Klopfenstein, J. Gomez, Orgill, Doby, Brenner, Josephson, Mendoza, Miles, West, and Guillen-Merchant.

1. **Approval of Minutes:** Approved, without reading, the minutes of 913<sup>th</sup> Meeting of the Board of Trustees held March 16, 2023.
2. **Approved Warrant Register for February 2023: (Exhibit A)** Received and filed.
3. **Approved Monthly Financial Report for February 2023: (Exhibit A)** Received and filed.
4. **Adopted Resolution No. 555 Approving Update to Policy No. 48 Approving Orange County Mosquito and Vector Control District Records Retention and Document Destruction Schedules: (Exhibit A, B, C)**

5. **Adopted Resolution No. 556 Amending Orange County Mosquito and Vector Control District Board Policy No. 18 Board of Trustees, District Manager, and Employee Relations Policy: (Exhibit A, B, C)**
6. **Adopted Resolution No. 557 to Direct the Preparation of the Engineer's Reports for Fiscal Year 2023-24 for the Orange County Mosquito and Vector Control District, Vector Surveillance and Control Assessment District (District No. 1) and the Mosquito, Fire Ant and Disease Control Assessment District (District No. 2): (Exhibit A)**
7. **Approved the FY 2021-22 Audited Financial Statements: (Exhibit A, B)**

F. **Business Items:**

1. **Adopted Ordinance No. 13/2023 Dissolving the Operations Code, Adopted Resolution No. 558 Establishing Orange County Mosquito and Vector Control District Policy No. 55 Board Organization and Procedures Policy and Adopted Resolution No. 559 Establishing Policy No. 56 Claims Procedure: (Exhibit A, B, C, D)** On motion from Trustee Knoblock, seconded by Trustee Pezold, and approved by unanimous vote, the Board of Trustees adopted Ordinance No. 13/2023 Dissolving the Operations Code.

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Jung, Posey, Kim, Baker, Pezold, Horne, Pequeño, Ruesch, Dumitru, Green, Knoblock, J. Taylor, Steele, G. Taylor, R. Gomez, and Huang.

Noes: None.

Abstained: None.

Absent: Trustees Frost, Constantine, Klopfenstein, J. Gomez, Orgill, Doby, Brenner, Josephson, Mendoza, Miles, West, and Guillen-Merchant.

On motion from Trustee Pezold, seconded by Trustee Kim, and approved by unanimous vote, the Board of Trustees adopted Resolution No. 558 establishing Policy No. 55 and adopted Resolution No. 559 establishing Policy No. 56.

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Jung, Posey, Kim, Baker, Pezold, Horne, Pequeño, Ruesch, Dumitru, Green, Knoblock, J. Taylor, Steele, G. Taylor, R. Gomez, and Huang.

Noes: None.

Abstained: None.

Absent: Trustees Frost, Constantine, Klopfenstein, J. Gomez, Orgill, Doby, Brenner, Josephson, Mendoza, Miles, West, and Guillen-Merchant.

2. **Approved contract between Orange County Mosquito and Vector Control District and Kosmont Realty to perform brokerage Services: (Exhibit A)** It was noted during discussion that the contract stated the term was for one day and not one year. The motion to approve the contract for a one-year term was made by Trustee Posey and seconded by Trustee Kring. After that motion was made, Trustee Knoblock made a substitute motion to have the contract be a six-month contract; the motion was seconded by Trustee Pezold. The substitution motion failed. The original motion, as amended to be for a one-year term, was approved by majority vote of the Board of Trustees.

Substitution Motion Vote:

Ayes: Trustees Pezold and Knoblock.

Noes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Jung, Posey, Kim, Baker, Horne, Pequeño, Ruesch, Dumitru, Green, Josephson, J. Taylor, Steele, G. Taylor, R. Gomez, West, and Huang.

Abstained: None.

Absent: Trustees Frost, Constantine, Klopfenstein, J. Gomez, Orgill, Doby, Brenner, Mendoza, Miles, and Guillen-Merchant.

Original Motion Vote:

Ayes: Trustees Hurt, Kring, Hupp, Ahn, Turpit, Peat, Jung, Posey, Kim, Baker, Horne, Pequeño, Ruesch, Dumitru, Green, Josephson, Knoblock, J. Taylor, Steele, G. Taylor, R. Gomez, West, and Huang.

Noes: Trustee Pezold.

Abstained: None.

Absent: Trustees Frost, Constantine, Klopfenstein, J. Gomez, Orgill, Doby, Brenner, Mendoza, Miles, and Guillen-Merchant.

G. **Informational Items Only (No Action Necessary):**

1. **Staff Presentation:** Director of Scientific Technical Services Semrow gave an update of vector activity in Orange County.
2. **Staff Presentation:** Director of Communications Hyland gave an update of outreach activity in Orange County.
3. **Staff Presentation:** Director of Operations Shepherd gave an update of operations activity in Orange County.
4. **Received and Filed Laboratory Reports – Included in agenda packet**

H. **President's Report and Trustee Comments: None**

I. **District Manager's Report:** District Manager Young reported:

1. Budget presentations will be May 10 and 11.
2. There is a new Trustee from the city of Laguna Beach, Mark Orgill.
3. If you would like to do a ride along, contact District Manager Lora Young.

J. **District Counsel Report: None**

K. **Correspondence:**

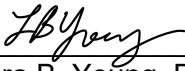
1. Trustee and Staff conference reports from February and March 2023.
2. Council Open House on May 23, 2023.

L. **Future Agenda Items:**

M. **Adjournment:**

1. Vice President Green adjourned the meeting at 4:12 P.M. to a regular meeting on Thursday, April 20, 2023.

I certify that the above minutes substantially reflect the actions taken by the Board of Trustees at its meeting held April 20, 2023.

  
\_\_\_\_\_  
Lora B. Young, District Manager

Approved as written and/or corrected by the Board of Trustees at its 915th  
Nine hundred and fifteenth meeting held May 18, 2023

ATTEST: \_\_\_\_\_  
Cecilia Hupp, Secretary



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

May 18, 2023

## AGENDA REPORT

### AGENDA ITEM F.2

**Prepared By:** Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Warrant Register for March 2023

#### Recommended Action:

Receive and file.

#### Executive Summary:

Receive and file payment of February warrant register dated May 18, 2023 in the amount of \$756,738.45 as presented by in-house check runs dated March 2, 3, 9, 10, 16, 22, 23, 24, 28, 29, 30, and 31, 2023.

#### Strategic Plan Compliance:

Complies with PRIORITY AREA 11: Fiscal Responsibility/Financial, GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County by ensuring a robust system of financial checks and balances are in place.

#### Fiscal Impact:

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

#### Exhibits:

**Exhibit A:** March 2023 Warrant Report



# ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

REGISTER OF DEMANDS May 18, 2023

## ACCOUNTS PAYABLE REGISTER

<b>ORANGE COUNTY MOSQUITO &amp; VECTOR CONTROL DISTRICT</b>		
REGISTER OF DEMANDS - AP REGISTER 05/18/2023		
AP/Check Run	03/02/2023	14,111.67
AP/Check Run	03/09/2023	47,632.07
AP/Check Run	03/10/2023	6,811.60
AP/Check Run	03/16/2023	41,693.70
AP/Check Run	03/23/2023	64,995.05
AP/Check Run	03/24/2023	3,000.00
AP/Check Run	03/28/2023	10,969.58
AP/Check Run	03/30/2023	145,389.61
AP/Check Run	03/31/2023	7,715.56
P/R ICMA	03/02/2023	23,066.59
P/R USB	03/02/2023	168.63
P/R CalPERS1	03/03/2023	39,107.32
P/R EDD	03/03/2023	10,034.08
P/R IRS	03/03/2023	32,612.45
P/R NATION	03/03/2023	4,705.00
P/R TASC	03/03/2023	2,093.71
P/R CalPERS1	03/22/2023	39,136.40
P/R EDD	03/22/2023	26,139.00
P/R EEASSOC	03/22/2023	855.00
P/R ICMA	03/22/2023	23,146.59
P/R IRS	03/22/2023	71,836.37
P/R NATION	03/22/2023	4,705.00
P/R TASC	03/22/2023	2,093.71
P/R USB	03/22/2023	144.94
P/R CalPERS1	03/28/2023	20,661.00
P/R EEASSOC	03/29/2023	855.00
P/R ICMA	03/29/2023	23,146.59
P/R USB	03/29/2023	148.98
P/R CalPERS1	03/31/2023	39,252.15
P/R EDD	03/31/2023	10,060.99
P/R IRS	03/31/2023	33,197.56
P/R NATION	03/31/2023	4,705.00
P/R TASC	03/31/2023	153.84
P/R TASC	03/31/2023	2,093.71
<b>Total</b>		<b>756,438.45</b>

*OC JBW 4/17/23*

I hereby certify that the claims or demands covered by the foregoing listed warrants have been audited as to the accuracy and availability of funds for payment thereof. Subscribed and sworn on this 18<sup>th</sup> day of MAY 2023.

  
 Lora Young, District Manager

  
 Tan Nguyen, Finance Manager

# Accounts Payable

## Checks by Date - Summary by Check Date

User: dmedina@ocvector.org  
 Printed: 4/11/2023 11:47 AM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	EEASSOC	OCVCD Employee Association	03/02/2023	855.00
ACH	ICMA	MissionSquare Retirement (ICMA)	03/02/2023	23,066.59
ACH	USB	PARS/U.S. Bank N.A. Minnesota	03/02/2023	168.63
ACH	Semrow	Amber Semrow	03/02/2023	105.00
27398	ALANS	Alan's Lawn & Garden Center, Inc.	03/02/2023	694.44
27399	AT T FAX	AT&T	03/02/2023	333.80
27400	CAMACHO	Lucia Camacho	03/02/2023	81.53
27401	CINTAS	Cintas Corporation No. 2	03/02/2023	1,907.46
27402	CROWN	Crown Maintenance	03/02/2023	249.00
27403	HILLS	Hill's Bros. Lock & Safe, Inc.	03/02/2023	36.39
27404	INSIGHT	Insight Public Sector, Inc.	03/02/2023	2,091.16
27405	MATAIX	MATAIX LLC	03/02/2023	1,852.71
27406	Savage	John S. Savage	03/02/2023	150.00
27407	SCE	Southern Calif. Edison	03/02/2023	5,138.56
27408	XEROX	Xerox Financial Services	03/02/2023	616.62
Total for 3/2/2023:				37,346.89
ACH	CalPERS1	CalPERS	03/03/2023	39,107.32
ACH	EDD	Employment Development Dept.	03/03/2023	10,034.08
ACH	IRS	Internal Revenue Service	03/03/2023	32,612.45
ACH	NATION	Nationwide Retirement Solutions	03/03/2023	4,705.00
ACH	TASC	Total Administrative Services Corp.	03/03/2023	2,093.71
Total for 3/3/2023:				88,552.56
ACH	ADAPCO	ADAPCO, INC.	03/09/2023	21,894.80
ACH	GFOA	Government Finance Officers Association	03/09/2023	160.00
ACH	GRAINGER	Grainger	03/09/2023	142.29
ACH	SPECTRUM	Charter Communications	03/09/2023	833.42
ACH	VERIZON	Verizon Wireless Services LLC	03/09/2023	5,686.75
ACH	GONZALEZ	HECTOR GONZALEZ	03/09/2023	150.00
ACH	Pett	Tawnia Pett	03/09/2023	48.39
27409	ATT2	AT&T	03/09/2023	258.80
27410	BLACKHL	BLACKHOLE TECHNOLOGIES INC	03/09/2023	50.00
27411	CHAMBERS	SCOTT CHAMBERS	03/09/2023	150.00
27412	CINTAS	Cintas Corporation No. 2	03/09/2023	853.62
27413	Drake	John Drake	03/09/2023	590.06
27414	DuBose	Michael DuBose	03/09/2023	227.04
27415	EWING	Ewing Irrigation Products, Inc.	03/09/2023	36.40
27416	FISHER	Fisher Scientific	03/09/2023	538.62
27417	GFS	Governmental Financial Services	03/09/2023	1,330.00
27418	HARPER	Harper & Burns, LLP	03/09/2023	1,375.00
27419	HILLS	Hill's Bros. Lock & Safe, Inc.	03/09/2023	45.00
27420	INSIGHT	Insight Public Sector, Inc.	03/09/2023	2,336.00
27421	KWEST	K'WEST Printing	03/09/2023	570.94
27422	LHHLC	LA HABRA HOST LIONS FOUNDATION	03/09/2023	35.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
27423	MARTIN D	Daniel Martinez	03/09/2023	575.00
27424	MH AUTO	MARTIN'S AUTO UPHOLSTERY	03/09/2023	200.00
27425	NEWELECT	NEW ELECTRONICS COMMUNICATIO	03/09/2023	2,050.00
27426	OFFICE	OFFICE DEPOT, INC.	03/09/2023	1,051.13
27427	PROLOCK	Professional Lock System, Inc.	03/09/2023	435.71
27428	QDOXS	Q Document Solutions, Inc,	03/09/2023	182.09
27429	SCIENTIF	Scientific Refrigeration	03/09/2023	1,199.13
27430	STAPLES	Staples Business Advantage	03/09/2023	1,948.77
27431	TOYOTAGG	Toyota Place	03/09/2023	49.11
27432	ZOHO	Zoho Corporation	03/09/2023	2,629.00
Total for 3/9/2023:				47,632.07
ACH	ARCO	ARCO Business Solutions	03/10/2023	6,589.60
ACH	OC TOLL	OC Toll Roads	03/10/2023	222.00
Total for 3/10/2023:				6,811.60
ACH	GG DISP	Republic Waste Svcs of So. Calif., LLC	03/16/2023	1,860.57
ACH	SPECTRUM	Charter Communications	03/16/2023	1,494.00
ACH	Pett	Tawnia Pett	03/16/2023	30.13
ACH	TT DEPOT	The Technology Depot, Inc.	03/16/2023	11,490.00
27433	ALARM	Thomas E. Kindschi	03/16/2023	270.00
27434	AT T	AT&T MOBILITY	03/16/2023	32.26
27435	AT&T	AT&T	03/16/2023	69.57
27436	AUTO Z	Auto Zone, Inc.	03/16/2023	1,703.52
27437	BAUSA	Roland Bausa	03/16/2023	70.00
27438	CINTAS	Cintas Corporation No. 2	03/16/2023	805.96
27439	DOJ	State of California	03/16/2023	49.00
27440	FVSF	City of Fountain Valley	03/16/2023	450.00
27441	HOME DEP	Home Depot Credit Services	03/16/2023	421.70
27442	HYLAND	Heather Hyland	03/16/2023	341.60
27443	INSIGHT	Insight Public Sector, Inc.	03/16/2023	2,942.41
27444	NEARMAP	NEARMAP US INC.	03/16/2023	15,000.00
27445	RECORDS	Records Systems Associates, Inc.	03/16/2023	3,342.00
27446	SPARK	Sparkletts	03/16/2023	771.87
27447	TOYOTAGG	Toyota Place	03/16/2023	49.11
27448	WOODRUFF	Woodruff Spradlin & Smart	03/16/2023	500.00
Total for 3/16/2023:				41,693.70
ACH	CalPERS1	CalPERS	03/22/2023	39,136.40
ACH	EDD	Employment Development Dept.	03/22/2023	26,139.00
ACH	IRS	Internal Revenue Service	03/22/2023	71,836.37
ACH	NATION	Nationwide Retirement Solutions	03/22/2023	4,705.00
ACH	TASC	Total Administrative Services Corp.	03/22/2023	2,093.71
ACH	EEASSOC	OCVCD Employee Association	03/22/2023	855.00
ACH	ICMA	MissionSquare Retirement (ICMA)	03/22/2023	23,146.59
ACH	USB	PARS/U.S. Bank N.A. Minnesota	03/22/2023	144.94
Total for 3/22/2023:				168,057.01
ACH	FM	CARDMEMBER SERVICE	03/23/2023	30,300.84
ACH	KRUEGER	LAURA KRUEGER	03/23/2023	214.33
ACH	MORGAN	Timothy J. Morgan	03/23/2023	269.36
ACH	Semrow	Amber Semrow	03/23/2023	206.25

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	ADAPCO	ADAPCO, INC.	03/23/2023	19,092.01
ACH	GRAINGER	Grainger	03/23/2023	199.69
ACH	LINDE	LINDE GAS & EQUIPMENT INC.	03/23/2023	1,136.69
ACH	ULINE	Uline Shipping Supply Specialists	03/23/2023	2,923.57
27449	ALANS	Alan's Lawn & Garden Center, Inc.	03/23/2023	177.82
27450	AMAZON	AMAZON CAPITAL SERVICES	03/23/2023	1,569.29
27451	Aqua	AquaSolver, LLC	03/23/2023	592.70
27452	CINTAS	Cintas Corporation No. 2	03/23/2023	1,140.28
27453	CLARKE	Clarke Mosquito Control Prod Inc.	03/23/2023	328.86
27454	GENESEE	Genesee Scientific Corporation	03/23/2023	242.85
27455	HILLS	Hill's Bros. Lock & Safe, Inc.	03/23/2023	41.33
27456	JKI	Francisco Brito	03/23/2023	115.50
27457	LEADING	Leading Edge Associates, Inc.	03/23/2023	1,295.00
27458	LIFE	Life Technologies	03/23/2023	2,505.66
27459	MH AUTO	MARTIN'S AUTO UPHOLSTERY	03/23/2023	360.00
27460	Nguyen	Kiet Nguyen	03/23/2023	167.12
27461	PARS	Public Agency Retirement Svcs	03/23/2023	300.00
27462	Players	Michael J. Mackenzie	03/23/2023	52.44
27463	RANGEL	DAISY RANGEL	03/23/2023	139.52
27464	SCG	Southern Calif. Gas Co.	03/23/2023	1,280.49
27465	SOKANARY	Sokanary Sun	03/23/2023	343.45
Total for 3/23/2023:				64,995.05
ACH	WOLBAKI		03/24/2023	3,000.00
Total for 3/24/2023:				3,000.00
ACH	CalPERS1	CalPERS	03/28/2023	20,661.00
ACH	ARIASA	Adina Arias	03/28/2023	234.05
ACH	Arnold	Richard Arnold	03/28/2023	468.10
ACH	BENNETT	Stephen Bennett	03/28/2023	234.05
ACH	BOBBITT	Catherine Bobbitt	03/28/2023	234.05
ACH	CAMPBELL	JAMES CAMPBELL	03/28/2023	116.50
ACH	CAVILEER	Raymond Cavileer	03/28/2023	234.05
ACH	CUMMINGS	Robert F. Cummings	03/28/2023	234.05
ACH	DAIKER	John Daiker	03/28/2023	260.80
ACH	EDISON	SUZANNE R. EDISON	03/28/2023	329.80
ACH	EVER	SANDRA EVERINGHAM	03/28/2023	104.90
ACH	FOGARTY	Carrie Fogarty	03/28/2023	234.05
ACH	Goedhart	Gerard Goedhart	03/28/2023	234.05
ACH	HOWARD	RICHARD J HOWARD	03/28/2023	714.26
ACH	Huff	Robert Huff	03/28/2023	234.05
ACH	KELLER	JUSTINE KELLER	03/28/2023	116.50
ACH	KIMBALL	Deborah Kimball	03/28/2023	234.05
ACH	KOENIG	Steve Koenig	03/28/2023	234.05
ACH	LACHANCE	Glenn LaChance	03/28/2023	362.40
ACH	LOUGHNER	LINDA LOUGHNER	03/28/2023	243.00
ACH	MCCARTY	Danny McCarty	03/28/2023	234.05
ACH	MILLER J	Jon Miller	03/28/2023	234.05
ACH	MONTANI	Karen Montani	03/28/2023	100.07
ACH	NIEWOLA	Urszula Niewola	03/28/2023	234.05
ACH	PARSONS	John Parsons	03/28/2023	234.05
ACH	Plummer	John Clark Plummer	03/28/2023	234.05
ACH	POSPISIL	Terry Pospisil	03/28/2023	234.05
ACH	REES	JETTE REES	03/28/2023	170.10
ACH	Rehders	Renee Rehders	03/28/2023	234.05

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	REINIG	Allyson Reinig	03/28/2023	234.05
ACH	Reisin	Caroline Reisinger	03/28/2023	234.05
ACH	RINCON	Claudio Rincon	03/28/2023	234.05
ACH	RODRIG	Agripino Rodriguez	03/28/2023	234.05
ACH	SHAW	LAWRENCE SHAW	03/28/2023	234.05
ACH	SIPE	Russell Sipe	03/28/2023	234.05
ACH	AHNJ	JOYCE AHN	03/28/2023	100.00
ACH	BAKERD	Debbie Baker	03/28/2023	100.00
ACH	BRENNER	JOY BRENNER	03/28/2023	100.00
ACH	CONSTANT	Kim Constantine	03/28/2023	100.00
ACH	DOBYT	Tanya Doby	03/28/2023	100.00
ACH	DUMITRU	Jonathan Dumitru	03/28/2023	100.00
ACH	GOMEZ	James Gomez	03/28/2023	100.00
ACH	GOMEZR	REBECCA GOMEZ	03/28/2023	100.00
ACH	GREEN C	Craig S. Green	03/28/2023	100.00
ACH	HORNE	Shari Lucas Horne	03/28/2023	100.00
ACH	HUANG	Peggy Huang	03/28/2023	100.00
ACH	HUPP	Cecilia T. Hupp	03/28/2023	100.00
ACH	JOSEPH	April Josephson	03/28/2023	100.00
ACH	JUNG	Fred Jung	03/28/2023	100.00
ACH	KIM	TAMMY KIM	03/28/2023	100.00
ACH	KLOPFEN	Stephanie L. Klopfenstein	03/28/2023	100.00
ACH	KRING	Lucille Kring	03/28/2023	100.00
ACH	MILESC	Crystal Miles	03/28/2023	100.00
ACH	PEATB	BONNIE PEAT	03/28/2023	100.00
ACH	PEQUENOR	ROBERT PEQUENO	03/28/2023	100.00
ACH	PEZOLDE	Erica Pezold	03/28/2023	100.00
ACH	RUESCH	Robert J. Ruesch	03/28/2023	100.00
ACH	SHARMA	RISCHI SHARMA	03/28/2023	100.00
ACH	STEELEN	NATHAN STEELE	03/28/2023	100.00
ACH	TAYLORG	Gary Taylor	03/28/2023	100.00
ACH	WESTA	AMY PHAN WEST	03/28/2023	100.00
Total for 3/28/2023:				31,630.58
ACH	EEASSOC	OCVCD Employee Association	03/29/2023	855.00
ACH	ICMA	MissionSquare Retirement (ICMA)	03/29/2023	23,146.59
ACH	USB	PARS/U.S. Bank N.A. Minnesota	03/29/2023	148.98
Total for 3/29/2023:				24,150.57
ACH	CalPERS	Calif. Public Employees' Retirement	03/30/2023	85,051.76
ACH	ESCOBAR	Elizabeth Escobar	03/30/2023	96.79
27466	VSP	Vision Service Plan	03/30/2023	998.95
27467	Guard	Guardian - Appleton	03/30/2023	14,107.29
27468	AFLAC	American Family Life Assurance Co., of C	03/30/2023	2,637.30
27469	AT T FAX	AT&T	03/30/2023	333.84
27470	CAGATE	California Gate & Entry System	03/30/2023	199.75
27471	CINTAS	Cintas Corporation No. 2	03/30/2023	805.96
27472	CLARKE	Clarke Mosquito Control Prod Inc.	03/30/2023	7,912.19
27473	CROWN	Crown Maintenance	03/30/2023	249.00
27474	LEADING	Leading Edge Associates, Inc.	03/30/2023	1,395.00
27475	LIEBERT	Liebert Cassidy Whitmore	03/30/2023	2,555.50
27476	LIFE	Life Technologies	03/30/2023	629.58
27477	MH AUTO	MARTIN'S AUTO UPHOLSTERY	03/30/2023	450.00
27478	ORVAC	ORVAC ELECTRONICS	03/30/2023	1,400.80
27479	Players	Michael J. Mackenzie	03/30/2023	34.96

Check No	Vendor No	Vendor Name	Check Date	Check Amount
27480	SCE	Southern Calif. Edison	03/30/2023	5,422.26
27481	TOYOTAGG	Toyota Place	03/30/2023	331.73
27482	UCD VET	UC Regents/UC Davis	03/30/2023	270.00
27483	UNIVAR	Veseris ES OPCO USA LLC	03/30/2023	17,800.20
27484	VILLA	Villa Ford	03/30/2023	134.47
27485	WESTCOAS	RJ International	03/30/2023	2,572.28
Total for 3/30/2023:				145,389.61
ACH	ARCO	ARCO Business Solutions	03/31/2023	7,403.56
ACH	OC TOLL	OC Toll Roads	03/31/2023	312.00
ACH	TASC	Total Administrative Services Corp.	03/31/2023	153.84
ACH	CalPERS1	CalPERS	03/31/2023	39,252.15
ACH	EDD	Employment Development Dept.	03/31/2023	10,060.99
ACH	IRS	Internal Revenue Service	03/31/2023	33,197.56
ACH	NATION	Nationwide Retirement Solutions	03/31/2023	4,705.00
ACH	TASC	Total Administrative Services Corp.	03/31/2023	2,093.71
Total for 3/31/2023:				97,178.81
Report Total (201 checks):				756,438.45



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

May 18, 2023

## AGENDA REPORT

### AGENDA ITEM F.3

**Prepared By:** Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Approve Monthly Financial Report for March 2023

#### Recommended Action:

Receive and file

#### Executive Summary:

Receive and file the Orange County Mosquito and Vector Control District Monthly Financial Report for March 2023.

#### Strategic Plan Compliance:

Complies with PRIORITY AREA 11: Fiscal Responsibility/Financial, GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County by ensuring a robust system of financial checks and balances are in place.

#### Fiscal Impact:

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

#### Previous Relevant Board Actions for This Item:

#### Exhibits:

**Exhibit A:** Monthly Financial Report for March 2023

**Orange County Mosquito and Vector Control District**  
**Monthly Financial Report**  
**Month Ending March 31, 2023**

Fund No.	Fund	Cash Balance 2/28/2023	Revenue	Expenditures	Transfers	Accrual Adjustment	Cash Balance 3/31/2023	Cash Balance 3/31/2022
10	Operating	\$ 10,391,990	\$ 1,200,219	\$ 1,427,903	\$ -	\$ 7,678	\$ 10,171,984	\$ 7,032,337
20	Vehicle Replacement	609,042	-	-	-	-	609,042	593,034
30	Liability Reserve	368,259	-	-	-	-	368,259	371,572
40	Equipment Replacement	835,080	-	-	-	-	835,080	842,593
50	Emergency Vector Control	1,671,981	-	-	-	-	1,671,981	1,687,022
60	Facility Improvement	12,773,257	16,333	(1,619)	-	-	12,791,209	12,637,920
70	Habitat Remediation	100,002	-	-	-	-	100,002	100,002
90	Retiree Medical Insurance	(225,098)	2,201	18,856	-	-	(241,753)	(47,892)
95	Retirement Contingency	5,506	-	-	-	-	5,506	305,143
99	Payroll Clearing	381,179	-	-	-	(7,873)	373,306	179,294
		<b>\$ 26,911,198</b>	<b>\$ 1,218,753</b>	<b>\$ 1,445,140</b>	<b>\$ -</b>	<b>\$ (195)</b>	<b>\$ 26,684,616</b>	<b>\$ 23,701,025</b>

Cash & Investment Balances:		Monthly Yield
California LAIF	\$ 18,561,372	2.831%
O.C. Treasurer	1,758,088	3.253%
Stifel Brokerage account		
Money market (par)	4,333	0.15%
Fixed income - Muni (par)	2,140,000	2.59%
Fixed income - other (par)	3,122,000	3.08%
Unamortized premium/(discount) on investments	80,115	n/a
F&M Checking	881,431	n/a
Payroll Checking	80,876	n/a
F&M HBP	46,401	0.05%
Petty Cash - Checking	10,000	n/a
<b>Total Cash and Investments</b>	<b>\$ 26,684,616</b>	

Section 115 Irrevocable Trust Balances:		3-month return
PARS Post-Employment Benefits Trust	\$ 4,052,450	4.32%
PARS Pension Trust	2,786,342	4.33%
<b>Total PARS Trust Balances</b>	<b>\$ 6,838,792</b>	

  
Lora Young  
District Manager

  
Tan Nguyen  
Finance Manager

**Monthly Cash Flow**

Month	Revenue	Expenditures	Transfers	Accrual Adjustment	Monthly Cash Flow	Prior Year Comparison
July	\$ 39,633	\$ 1,027,418	\$ -	\$ 365,164	\$ (622,621)	\$ (663,757)
August	68,523	1,941,868	-	(15,922)	(1,889,267)	(1,674,411)
September	147,624	1,574,774	-	(80,400)	(1,507,550)	(1,289,522)
October	138,259	1,070,062	-	135,686	(796,117)	(877,655)
November	2,178,028	881,899	-	(46,881)	1,249,248	1,838,186
December	6,929,219	905,618	-	24,439	6,048,040	4,615,914
January	833,496	870,593	-	(12,255)	(49,352)	169,082
February	51,083	1,019,507	-	(98,403)	(1,066,827)	(711,155)
March	1,218,753	1,445,140	-	(195)	(226,582)	(229,058)
April					-	3,590,299
May					-	(463,251)
June					-	(1,282,429)
<b>Total YTD</b>	<b>\$ 11,604,618</b>	<b>\$ 10,736,879</b>	<b>\$ -</b>	<b>\$ 271,233</b>	<b>\$ 1,138,972</b>	<b>\$ 3,022,243</b>



**Revenues: 75% of Fiscal Year**

10-Operating Fund	Budget	Actual	Percentage
Property Taxes	\$ 7,242,091	\$ 4,852,200	67.0%
1996 Benefit Assessment	1,578,625	1,026,554	65.0%
2004 Benefit Assessment	7,378,639	4,745,915	64.3%
Interest and Concessions	40,000	87,753	219.4%
Miscellaneous	15,000	6,316	42.1%
Successor Agency Passthru/Residual	425,000	433,194	101.9%
Rent for Cell Sites	29,909	24,470	81.8%
VCJPA Pooled Services	65,000	7,355	11.3%
CDPH - CA State Grant	-	-	0.0%
Charges for Services	60,000	38,952	64.9%
<b>Total Operating Fund Revenues</b>	<b>16,834,264</b>	<b>11,222,709</b>	<b>66.7%</b>

The major distributions of property tax and benefit assessments occur in four installments: December, January, April, and May.

Note 1

Monies come through the County and are unpredictable

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	13,000	25,768	198.2%
30	Liability Reserve	2,500	2,802	112.1%
40	Equipment Replacement	5,000	6,354	127.1%
50	Emergency Vector Control	9,500	12,722	133.9%
60	Facility Improvement	300,000	313,174	104.4%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	33,000	21,047	63.8%
95	Retirement Contingency	1,500	42	2.8%
	<b>Total Other Funds</b>	<b>349,000</b>	<b>381,909</b>	<b>109.4%</b>
	<b>Total Revenue</b>	<b>\$ 17,198,764</b>	<b>\$ 11,604,618</b>	<b>67.5%</b>

Note 1

Note 1

Note 1

Note 1

Note 1: Through the fiscal year, interest is recorded as revenue when cash payments are received. At year-end, any difference between the market and book value of investments held is an unrealized gain or loss and is recorded as a component of interest revenue. Interest rates and market value have an inverse relationship whereby rising interest rates result in declining market value. Consequently, interest receipt trends do not predict the year-end interest revenue that will be reported in the annual financial statements. The majority of revenue in funds 20, 30, 40, and 50 is interest earnings.

**Expenditures: 75% of Fiscal Year**

No.	10-Operating Fund	Budget	Actual	Percentage
110	Trustees	\$ 66,660	\$ 38,259	57.4%
120	District Manager	471,230	380,033	80.6%
130	Legal Services	137,000	58,423	42.6%
140	Non-Departmental	347,000	181,600	52.3%
	<b>Executive</b>	<b>1,021,890</b>	<b>658,315</b>	<b>64.4%</b>
210	Administrative Services	878,165	550,109	62.6%
220	Insurance	832,600	811,554	97.5%
	<b>Administrative Services</b>	<b>1,710,765</b>	<b>1,361,663</b>	<b>79.6%</b>
310	Technical Services	2,165,641	1,578,089	72.9%
350	SIT Program	193,853	140,843	72.7%
	<b>Scientific Technical Services</b>	<b>2,359,494</b>	<b>1,718,932</b>	<b>72.9%</b>
410	Field Operations	7,362,558	4,996,275	67.9%
430	Vehicle Maintenance	938,669	420,717	44.8%
440	Building Maintenance	284,109	164,877	58.0%
	<b>Operations</b>	<b>8,585,336</b>	<b>5,581,869</b>	<b>65.0%</b>
510	Public Information	825,432	448,617	54.3%
520	Information Technology	871,107	650,468	74.7%
530	Public Service	181,189	127,567	70.4%
	<b>Public Information</b>	<b>1,877,728</b>	<b>1,226,652</b>	<b>65.3%</b>
	<b>Total Operating Fund Expenditures</b>	<b>15,555,213</b>	<b>10,547,431</b>	<b>67.8%</b>

Annual insurance premiums were paid in August.

Partial payment for SIT equipment occurred early in the fiscal year.

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	-	-	0.0%
30	Liability Reserve	-	-	0.0%
40	Equipment Replacement	-	-	0.0%
50	Emergency Vector Control	-	-	0.0%
60	Facility Improvement	255,200	23,496	9.2%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	225,800	165,952	73.5%
95	Retirement Contingency	200,000	-	0.0%
	<b>Total Other Funds</b>	<b>681,000</b>	<b>189,448</b>	<b>27.8%</b>
	<b>Total Expenditures</b>	<b>\$ 16,236,213</b>	<b>\$ 10,736,879</b>	<b>66.1%</b>

## STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D199322 SSNR00901

**ORANGE COUNTY MOSQUITO &  
VECTOR CONTROL DISTRICT  
13001 GARDEN GROVE BLVD  
GARDEN GROVE CA 92843-2102**



*Your Financial Advisor (LU04):*  
SANDRA HEDSTROM WHEELER  
Telephone: (805) 783-2921

*Office Serving Your Account:*  
4460 BROAD STREET  
SUITE 210  
SAN LUIS OBISPO, CA 93401

**PRIMARY INVESTMENT OBJECTIVE: Income**  
**RISK TOLERANCE: Moderate**

For a full definition of this objective and risk tolerance, including the use of margin, please see [www.stifel.com](http://www.stifel.com), IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

**TRADING TAX LOT RELIEF METHOD: First In, First Out**

**INVESTOR UPDATE**

At December 31, 2022, Stifel, Nicolaus & Company, Incorporated had net capital of \$538,644,698 or \$516,252,049 in excess of the minimum requirement of \$22,392,649. The December 31, 2022 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto [www.stifel.com](http://www.stifel.com).

**ACCOUNT PROTECTION**

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

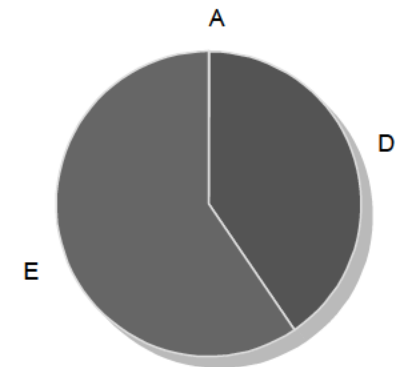
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at [www.stifel.com/disclosures/account-agreement](http://www.stifel.com/disclosures/account-agreement).

PORTFOLIO SUMMARY	March 31	February 28
Net Cash Equivalents **	4,333.09	33,684.71
Net Portfolio Assets held at Stifel	5,080,066.46	4,996,275.33
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$5,084,399.55</b>	<b>\$5,029,960.04</b>
YOUR CHANGE IN PORTFOLIO VALUE	March 31	February 28
Net Cash Flow (Inflows/Outflows) <sup>2</sup>		
Securities Transferred In/Out		
Income and Distributions	10,648.38	10,447.71
Change in Securities Value	43,791.13	-40,170.30
<b>Net Change in Portfolio Value</b>	<b>\$54,439.51</b>	<b>-\$29,722.59</b>

\*\* See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.  
<sup>2</sup> Does not include cost or proceeds for buy or sell transactions.  
You have securities maturing and/or options expiring.

**YOUR ASSET SUMMARY**

	Value on	Percentage of
	March 31, 2023 (\$)	your account
A Net Cash Equivalents**	4,333.09	0.09%
D Fixed Income-Muni	2,053,280.15	40.38%
E Fixed Income-Other	3,026,786.31	59.53%
<b>Total Assets</b>	<b>\$5,084,399.55</b>	<b>100.00%</b>



## ASSET SUMMARY

	Value as of <b>March 31, 2023</b>				Gains/(-)Losses		
	<i>At Stifel</i>	<i>Not at Stifel</i>	<i>Total</i>	<i>% of assets *</i>	<i>Unrealized</i>	<i>Realized</i>	
						<i>This Period</i>	<i>Year-to-date</i>
Cash	4,333.09		4,333.09	0.09%			
Cash Sweep**							
Margin Balance							
<b>A. Net Cash Equivalents</b>	<b>\$4,333.09</b>		<b>\$4,333.09</b>	<b>0.09%</b>			
B. Equities							
C. Preferreds							
D. Fixed Income-Muni	2,053,280.15		2,053,280.15	40.38%	-144,088.04		
E. Fixed Income-Other	3,026,786.31		3,026,786.31	59.53%	-112,524.42		
F. Mutual Funds							
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **							
<b>Net Portfolio Assets</b>	<b>\$5,080,066.46</b>	<b>\$0.00</b>	<b>\$5,080,066.46</b>	<b>99.91%</b>	<b>-\$256,612.46</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Portfolio Value</b>	<b>\$5,084,399.55</b>	<b>\$0.00</b>	<b>\$5,084,399.55</b>	<b>100.00%</b>	<b>-\$256,612.46</b>	<b>\$0.00</b>	<b>\$0.00</b>

## INCOME & DISTRIBUTION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Dividends	Tax-Exempt		
	Taxable		
Interest	Tax-Exempt		
	Taxable	39,701.44	10,648.38
Capital Gain Distributions			
Return of Principal			
Other			
<b>Total Income &amp; Distributions</b>		<b>\$39,701.44</b>	<b>\$10,648.38</b>

## INFORMATION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Accrued Interest Paid	Tax-Exempt		
	Taxable		
Accrued Interest Received	Tax-Exempt		
	Taxable		
Gross Proceeds		100,000.00	100,000.00
Federal Withholding			
Foreign Taxes Paid			
Margin Interest Charged			

\* Please note "% of assets" figures are shown gross of any amounts owed to Stifel and/or net short positions.

\*\* Include balances which are FDIC insured bank deposits, not cash held in your Securities Account and not covered by SIPC.

## ASSET DETAILS

This section shows the cash equivalents and/or securities in your account. Prices obtained from outside sources are considered reliable but are not guaranteed by Stifel. Actual prices may vary, and upon sale, you may receive more or less than your original purchase price. Contact your Financial Advisor for current price quotes. Gain/Loss is provided for informational purposes only. Cost basis may be adjusted for, but not limited to, amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. The Gain/Loss information should not be used for tax preparation without the assistance of your tax advisor. Lot detail quantity displayed is truncated to the one thousandth of a share.

### NET CASH EQUIVALENTS

	<i>Current value</i>	<i>Cost Basis</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CASH	4,333.09	4,333.09		
STIFEL FDIC INSURED	0.00	0.00	0.00	0.15%
<b>Total Net Cash Equivalents</b>	<b>\$4,333.09</b>	<b>\$4,333.09</b>	<b>\$0.00</b>	

#### STIFEL INSURED BANK DEPOSIT PROGRAM

Funds deposited through the Stifel Insured Bank Deposit Program (the "Program") may be deposited at multiple banks. The Program's Disclosure Statement is available at [www.stifel.com/disclosures/account-agreement](http://www.stifel.com/disclosures/account-agreement). The deposits are not covered by the Securities Investor Protection Corporation ("SIPC"). Deposits are insured by the FDIC within applicable limits.

Balances in the Program or in any money market fund offered as an available fund for Cash Investment Services at Stifel, subject to applicable limits, can be liquidated upon request and the proceeds returned to your securities account or can be distributed directly to you with the proper withdrawal form on file.

### PORTFOLIO ASSETS - HELD AT STIFEL

<b>Fixed Income-Muni</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
WATAUGA CNTY NC RFDG REV B/E TXBL CPN 2.330% DUE 06/01/23 DTD 10/02/19 FC 06/01/20 CUSIP: 94109SAT8 <i>Original Cost: 113,363.30</i>	S&P: AA <b>Cash</b>	110,000	99.5940 109,553.40	100.1699 110,186.87	854.33	-633.47	2,563.00	2.34%
FARRELL PA AREA SCH DIST AGM B/E TXBL CPN 1.270% DUE 08/15/23 DTD 08/18/20 FC 02/15/21 CUSIP: 311690HM6 <i>Original Cost: 50,930.00</i>	S&P: AA Moody: A1 <b>Cash</b>	50,000	98.6260 49,313.00	100.2833 50,141.67	81.14	-828.67	635.00	1.29%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Muni</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CONNECTICUT ST SER A B/E TXBL CPN 1.998% DUE 07/01/24 DTD 06/11/20 FC 01/01/21 CUSIP: 20772KJW0 <i>Original Cost: 112,753.90</i>	S&P: AA- Moody: Aa3 <b>Cash</b>	110,000	96.7380 106,411.80	100.7893 110,868.25	549.45	-4,456.45	2,197.80	2.07%
KANSAS ST DEV FIN AUTH REV ATHLETIC FACS K ST SER B 2 B/E TXBL CPN 4.083% DUE 07/01/24 DTD 03/01/12 FC 07/01/12 CUSIP: 485429MF8 <i>Original Cost: 77,557.81</i>	S&P: A- Moody: A1 <b>Cash</b>	70,000	98.7520 69,126.40	103.8183 72,672.83	714.53	-3,546.43	2,858.10	4.13%
AMARILLO TX HOTEL OCCUP TAX REV AGM B/E TXBL CPN 3.070% DUE 08/15/24 DTD 03/15/16 FC 02/15/17 CUSIP: 023039AF7 <i>Original Cost: 80,422.25</i>	S&P: AA <b>Cash</b>	75,000	97.5590 73,169.25	103.1247 77,343.56	294.21	-4,174.31	2,302.50	3.15%
MIAMI DADE CNTY FL AVIATION REV RFDG SER B B/E TXBL CPN 2.504% DUE 10/01/24 DTD 08/25/16 FC 10/01/16 CUSIP: 59333PV39 <i>Original Cost: 208,207.00</i>	S&P: A <b>Cash</b>	200,000	96.6200 193,240.00	101.5522 203,104.44	2,504.00	-9,864.44	5,008.00	2.59%
SAN DIEGO CA CONVNTN CTR EXPANSION FING AUTH LSE REV RFDG B/E TXBL CPN 1.677% DUE 04/15/25 DTD 07/08/20 FC 10/15/20 CUSIP: 79727LBS7 <i>Original Cost: 173,029.30</i>	S&P: AA- <b>Cash</b>	170,000	93.7100 159,307.00	100.8582 171,458.88	1,314.58	-12,151.88	2,850.90	1.79%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Muni</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
NEW YORK NY CITY HSG DEV CORP MLTIFAM HSG REV SER E B/E CPN 3.000% DUE 05/01/25 DTD 09/24/14 FC 11/01/14 CALL 05/01/23 @ 100.000 CUSIP: 64972CBF9 <i>Original Cost: 117,294.45</i>	S&P: AA+ Moody: Aa2 <b>Cash</b>	110,000	100.0000 110,000.00	100.2044 110,224.89	1,375.00	-224.89	3,300.00	3.00%
SUFFOLK CNTY NY RFDG SER C AGM B/E TXBL CPN 1.607% DUE 06/15/25 DTD 11/18/20 FC 12/15/20 CUSIP: 86476PE20 <i>Original Cost: 252,280.00</i>	S&P: AA <b>Cash</b>	250,000	93.4640 233,660.00	100.4470 251,117.57	1,182.93	-17,457.57	4,017.50	1.72%
FLORIDA ST BRD ADMIN FIN CORP REV SER A B/E TXBL CPN 1.258% DUE 07/01/25 DTD 09/16/20 FC 01/01/21 CUSIP: 341271AD6 <i>Original Cost: 101,351.00</i>	S&P: AA Moody: Aa3 <b>Cash</b>	100,000	92.9810 92,981.00	100.7981 100,798.12	314.50	-7,817.12	1,258.00	1.35%
KENTUCKY HSG CORP REV SER B B/E TXBL CPN 3.312% DUE 07/01/25 DTD 12/01/16 FC 07/01/17 CUSIP: 49130TVJ2 <i>Original Cost: 216,995.00</i>	S&P: AAA Moody: Aaa <b>Cash</b>	200,000	96.5470 193,094.00	104.6565 209,313.01	1,656.00	-16,219.01	6,624.00	3.43%
CLEVELAND OH INCM TAX REV RFDG SUB LEIN SER A 1 B/E TXBL CPN 1.985% DUE 10/01/25 DTD 02/26/20 FC 10/01/20 CUSIP: 186387VE3 <i>Original Cost: 104,395.00</i>	S&P: AA Moody: Aa3 <b>Cash</b>	100,000	93.7290 93,729.00	102.2611 102,261.14	992.50	-8,532.14	1,985.00	2.12%

**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Muni</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
STEPHENSON CNTY IL SCH DIST 145 FREEPORT RFDG AGM B/E TXBL CPN 1.750% DUE 10/01/25 DTD 11/24/20 FC 04/01/21 CUSIP: 858892MD1 <i>Original Cost: 103,005.00</i>	S&P: AA <b>Cash</b>	100,000	93.3040 93,304.00	101.5685 101,568.54	875.00	-8,264.54	1,750.00	1.88%
BAY AREA TOLL AUTH CA TOLL BRDG REV SAN FRANCISO F 1 B/E TXBL CPN 2.425% DUE 04/01/26 DTD 09/26/19 FC 04/01/20 CUSIP: 072024WR9 <i>Original Cost: 133,472.85</i>	S&P: AA Moody: Aa3 <b>Cash</b>	125,000	94.6800 118,350.00	104.2179 130,272.34	1,515.63	-11,922.34	3,031.25	2.56%
UNIVERSITY CA REV RFDG GENL SER AS B/E TXBL CPN 2.587% DUE 05/15/26 DTD 04/20/16 FC 11/15/16 CUSIP: 91412GE27 <i>Original Cost: 161,363.00</i>	S&P: AA Moody: Aa2 <b>Cash</b>	150,000	95.3730 143,059.50	104.7858 157,178.64	1,465.97	-14,119.14	3,880.50	2.71%
MASSACHUSETTS EDL FING AUTH ED LN ISSUE L SR SER A REV B/E TXBL CPN 4.038% DUE 07/01/26 DTD 06/13/18 FC 01/01/19 CUSIP: 57563RPM5 <i>Original Cost: 248,805.20</i>	S&P: AA <b>Cash</b>	220,000	97.7190 214,981.80	108.5716 238,857.44	2,220.90	-23,875.64	8,883.60	4.13%
<b>Total Fixed Income-Muni</b>		<b>2,140,000</b>	<b>\$2,053,280.15</b>	<b>\$2,197,368.19</b>	<b>\$17,910.67</b>	<b>-\$144,088.04</b>	<b>\$53,145.15</b>	<b>2.59%</b>

Municipal Bonds held may or may not be tax free. Please consult with your tax advisor.

<b>Fixed Income-Other</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CAPITAL ONE BANK USA NA GLEN ALLEN VA CD FDIC #33954 CPN 1.450% DUE 04/10/23 DTD 04/08/20 FC 10/08/20 CUSIP: 14042TDF1	<b>Cash</b>	240,000	99.9050 " 239,772.00	100.0000 240,000.00	1,668.49	-228.00	3,480.00	1.45%

## ASSET DETAILS (continued)

### PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	Symbol/ Bond Rating/ Type	Quantity	Current Price/ Current Value	Average Unit Cost/ Cost Basis	Accrued Income <sup>6</sup>	Unrealized Gain/(-)Loss <sup>10</sup>	Estimated Annualized Income	Estimated Yield %
MICROSOFT CORP NOTE CPN 2.375% DUE 05/01/23 DTD 05/02/13 FC 11/01/13 CALL 04/30/23 @ 100.000 CUSIP: 594918AT1 <i>Original Cost: 102,711.00</i>	S&P: AAA Moody: Aaa <b>Cash</b>	100,000	99.8170 99,817.00	100.0000 100,000.00	989.58	-183.00	2,375.00	2.38%
U S TREASURY NOTE CPN 2.875% DUE 09/30/23 DTD 09/30/18 FC 03/31/19 CUSIP: 9128285D8	Moody: Aaa <b>Cash</b>	120,000	99.1210 118,945.20	99.9875 119,985.05	9.48	-1,039.85	3,450.00	2.90%
CITIGROUP GLBL MKTS HLDG MEDIUM TERM NOTE CPN 5.200% DUE 11/30/23 DTD 11/30/22 FC 12/30/22 CUSIP: 17330YDC1 <i>Original Cost: 251,255.00</i>	S&P: A Moody: A2 <b>Cash</b>	250,000	99.3900 248,475.00	100.3368 250,841.97	36.11	-2,366.97	13,000.00	5.23%
BMW BANK OF NORTH AMER SALT LAKE CITY UT CD FDIC #35141 CPN 1.650% DUE 02/28/24 DTD 02/28/20 FC 08/28/20 CUSIP: 05580AVB7	<b>Cash</b>	200,000	96.9270 " 193,854.00	100.0000 200,000.00	289.31	-6,146.00	3,300.00	1.70%
SANTANDER UK PLC NOTE CPN 4.000% DUE 03/13/24 DTD 03/13/14 FC 09/13/14 CUSIP: 80283LAJ2	S&P: A Moody: A1 <b>Cash</b>	175,000	98.2080 171,864.00	98.8029 172,905.00	350.00	-1,041.00	7,000.00	4.07%
U S TREASURY NOTE CPN 2.500% DUE 05/15/24 DTD 05/15/14 FC 11/15/14 CUSIP: 912828WJ5 <i>Original Cost: 251,268.32</i>	Moody: Aaa <b>Cash</b>	250,000	97.7930 244,482.50	100.2782 250,695.55	2,365.34	-6,213.05	6,250.00	2.56%
U S TREASURY NOTE CPN 3.000% DUE 06/30/24 DTD 06/30/22 FC 12/31/22 CUSIP: 91282CEX5	Moody: Aaa <b>Cash</b>	100,000	98.1800 98,180.00	99.5147 99,514.72	754.15	-1,334.72	3,000.00	3.06%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Other</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
ROGERS MEM HOSP INC BOND CPN 2.383% DUE 07/01/24 DTD 08/28/19 FC 01/01/20 CUSIP: 775200AE8 <i>Original Cost: 104,880.00</i>	S&P: A <b>Cash</b>	100,000	96.5530 96,553.00	101.5999 101,599.86	595.75	-5,046.86	2,383.00	2.47%
U S TREASURY NOTE CPN 2.250% DUE 10/31/24 DTD 10/31/17 FC 04/30/18 CUSIP: 9128283D0 <i>Original Cost: 103,230.00</i>	Moody: Aaa <b>Cash</b>	100,000	96.8670 96,867.00	101.8517 101,851.66	944.76	-4,984.66	2,250.00	2.32%
SOUTHERN CA EDISON CO 1ST & RFDG MTG BOND SER E CPN 3.700% DUE 08/01/25 DTD 08/02/18 FC 02/01/19 CALL 06/01/25 @ 100.000 CUSIP: 842400GN7 <i>Original Cost: 150,425.00</i>	S&P: A- Moody: A2 <b>Cash</b>	150,000	97.3780 146,067.00	100.2127 150,319.00	925.00	-4,252.00	5,550.00	3.80%
SOCIETE GENERALE UNSECD MEDIUM TERM NOTE STEP CPN 1.000% DUE 08/19/25 DTD 08/19/20 FC 02/19/21 CALL 05/19/23 @ 100.000 CUSIP: 83369MD25	S&P: A Moody: A1 <b>Cash</b>	50,000	88.2380 44,119.00	98.5100 49,255.00	58.33	-5,136.00	500.00	1.13%
BMO HARRIS BANK NA CHICAGO IL CD FDIC #16571 CLLB CPN 3.000% DUE 11/26/25 DTD 05/26/22 FC 08/26/22 CALL 05/26/23 @ 100.000 CUSIP: 05600XFJ4	<b>Cash</b>	145,000	95.2610" 138,128.45	100.0000 145,000.00	405.21	-6,871.55	4,350.00	3.15%
SIMON PPTY GRP LP NOTE CPN 3.300% DUE 01/15/26 DTD 01/13/16 FC 07/15/16 CALL 10/15/25 @ 100.000 CUSIP: 828807CW5 <i>Original Cost: 131,249.00</i>	S&P: A- Moody: A3 <b>Cash</b>	120,000	95.3930 114,471.60	105.8130 126,975.54	836.00	-12,503.94	3,960.00	3.46%



**ASSET DETAILS (continued)**

**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

<b>Fixed Income-Other</b>	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income<sup>6</sup></i>	<i>Unrealized Gain/(-)Loss<sup>10</sup></i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
MORGAN STANLEY SR NOTE CPN 3.875% DUE 01/27/26 DTD 01/27/16 FC 07/27/16 CUSIP: 61746BDZ6 <i>Original Cost: 100,291.00</i>	S&P: A- Moody: A1 <b>Cash</b>	100,000	97.5180 97,518.00	100.2460 100,245.98	688.89	-2,727.98	3,875.00	3.97%
LEGG MASON INC SR NOTE CPN 4.750% DUE 03/15/26 DTD 03/22/16 FC 09/15/16 CUSIP: 524901AV7 <i>Original Cost: 130,942.50</i>	S&P: A Moody: A2 <b>Cash</b>	125,000	99.0190 123,773.75	103.7147 129,643.37	263.89	-5,869.62	5,937.50	4.80%
CUSTOMERS BANK PHOENIXVILLE PA CD FDIC #34444 CPN 5.000% DUE 03/31/26 DTD 03/31/23 FC 09/30/23 CUSIP: 23204HNV6	<b>Cash</b>	140,000	100.2760" 140,386.40	100.0000 140,000.00	N/A	386.40	7,000.00	4.99%
BANK AMERICA CORP SR NOTE CPN 3.500% DUE 04/19/26 DTD 04/19/16 FC 10/19/16 CUSIP: 06051GFX2 <i>Original Cost: 105,286.00</i>	S&P: A- Moody: A2 <b>Cash</b>	100,000	96.0770 96,077.00	103.9516 103,951.62	1,575.00	-7,874.62	3,500.00	3.64%
FEDL HOME LOAN BANK BOND CPN 0.940% DUE 05/26/26 DTD 05/26/21 FC 11/26/21 CALL 11/26/21 @ 100.000 CUSIP: 3130AMH39	S&P: AA+ Moody: Aaa <b>Cash</b>	135,000	90.7690 122,538.15	100.0000 135,000.00	440.63	-12,461.85	1,269.00	1.04%
BROOKFIELD FIN INC GTD NOTE CPN 4.250% DUE 06/02/26 DTD 06/02/16 FC 12/02/16 CALL 03/02/26 @ 100.000 CUSIP: 11271LAA0	S&P: A- Moody: A3 <b>Cash</b>	115,000	96.9760 111,522.40	98.1793 112,906.25	1,615.59	-1,383.85	4,887.50	4.38%

## ASSET DETAILS (continued)

### PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	Symbol/ Bond Rating/ Type	Quantity	Current Price/ Current Value	Average Unit Cost/ Cost Basis	Accrued Income <sup>6</sup>	Unrealized Gain/(-)Loss <sup>10</sup>	Estimated Annualized Income	Estimated Yield %
FEDL FARM CREDIT BANK BOND CPN 0.900% DUE 06/15/26 DTD 06/15/21 FC 12/15/21 CALL 04/10/23 @ 100.000 CUSIP: 3133EMH21	S&P: AA+ Moody: Aaa <b>Cash</b>	50,000	90.3290 45,164.50	99.8897 49,944.87	132.50	-4,780.37	450.00	1.00%
U S TREASURY NOTE CPN 2.250% DUE 02/15/27 DTD 02/15/17 FC 08/15/17 CUSIP: 912828V98 <i>Original Cost: 101,787.19</i>	Moody: Aaa <b>Cash</b>	98,000	94.6480 92,755.04	102.9799 100,920.29	274.10	-8,165.25	2,205.00	2.38%
FEDL HOME LOAN BANK BOND CPN 2.010% DUE 02/25/27 DTD 02/25/22 FC 08/25/22 CALL 05/25/22 @ 100.000 CUSIP: 3130AQUD3	S&P: AA+ Moody: Aaa <b>Cash</b>	100,000	92.1500 92,150.00	98.7550 98,755.00	201.00	-6,605.00	2,010.00	2.18%
STATE BANK OF INDIA NEW YORK NY CD FDIC #33682 CPN 2.200% DUE 03/10/27 DTD 03/10/22 FC 09/10/22 CUSIP: 856285J36	<b>Cash</b>	59,000	90.3480" 53,305.32	100.0000 59,000.00	78.24	-5,694.68	1,298.00	2.44%
<b>Total Fixed Income-Other</b>		<b>3,122,000</b>	<b>\$3,026,786.31</b>	<b>\$3,139,310.73</b>	<b>\$15,497.35</b>	<b>-\$112,524.42</b>	<b>\$93,280.00</b>	<b>3.08%</b>
Principal Protected Notes are subject to the credit risk of the issuer. Principal Protected Market Linked CDs are subject to applicable limits.								
<b>Total Portfolio Assets - Held at Stifel</b>			<b>\$5,080,066.46</b>	<b>\$5,336,678.92</b>		<b>-\$256,612.46</b>	<b>\$146,425.15</b>	<b>2.88%</b>
<b>Total Net Portfolio Value</b>			<b>\$5,084,399.55</b>	<b>\$5,341,012.01</b>		<b>-\$256,612.46</b>	<b>\$146,425.15</b>	<b>2.88%</b>

## FOOTNOTE DEFINITIONS

- <sup>6</sup> **Accrued Income:** Accrued Income amounts are provided for informational purposes only and are not included as part of the Net Portfolio Value. Accrued Income represents the sum of accrued interest and accrued dividends on securities positions, but which Stifel has not yet received. Stifel cannot guarantee the accuracy of the Accrued Income, which may be subject to change. Accrued Income amounts are not covered by SIPC and should not be relied upon for making investment decisions.
- <sup>10</sup> Please note "Unrealized Gain/(-)Loss" does not equal the total current value minus the total cost if any value or cost amounts are missing. Unrealized gains or losses are provided for your information only and should not be used for tax purposes.
- " The price assigned to this instrument may have been provided by a national pricing service and is derived from a 'market-driven pricing model.'  
This price may not be the actual price you would receive in the event of a sale prior to the maturity of the C.D. Additional information is available upon request.



ACTIVITY SUMMARY				CASH EQUIVALENTS		
Type of Activity	Activity	Year-to-date	This period	Cash	Cash Sweep	Margin
<b>Opening Balance - Net Cash Equivalents</b>			<b>\$33,684.71</b>	<b>\$2,746.89</b>	<b>\$30,937.82</b>	<b>\$0.00</b>
Buy and Sell Transactions	Assets Bought	-140,000.00	-140,000.00	-140,000.00		
	Assets Sold/Redeemed	100,000.00	100,000.00	100,000.00		
Deposits	Deposits Made To Your Account					
Withdrawals	Withdrawals From Your Account					
Income and Distributions	Income and Distributions	39,701.44	10,648.38	10,648.38		
Cash Sweep Activity	Cash Sweep Activity			30,937.82	-30,937.82	
Margin Interest	Margin Interest Charged					
Other	Other Transactions					
Cash Management Activity	Card Activity					
	ACH/ATM Activity					
Checkwriting Activity	Checks You Wrote					
<b>Closing Balance - Net Cash Equivalents</b>			<b>\$4,333.09</b>	<b>\$4,333.09</b>	<b>\$0.00</b>	<b>\$0.00</b>
Securities Transferred	Securities Transferred In/Out					

ACTIVITY DETAILS					CASH EQUIVALENTS			
					This period	Cash	Cash Sweep	Margin
<b>Opening Balance - Net Cash Equivalents</b>					<b>\$33,684.71</b>	<b>\$2,746.89</b>	<b>\$30,937.82</b>	<b>\$0.00</b>
<b>Assets Bought</b>								
Date	Activity	Quantity	Price	Description	Total	Cash	Cash Sweep	Margin
3/30/2023	Asset Bought	140,000.000	100.0000	CUSTOMERS BANK PHOENIXVILLE PA CD FDIC #34444 CPN 5.000% DUE 03/31/26 DTD 03/31/23 FC 09/30/23 CUSIP: 23204HNV6	-140,000.00	-140,000.00		
<b>Total Assets Bought</b>					<b>-\$140,000.00</b>	<b>-\$140,000.00</b>		

**ACTIVITY DETAILS continued**

**CASH EQUIVALENTS continued**

**Assets Sold/Redeemed**

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
3/31/2023	Redemption	-100,000.000		AMERICAN EXPRESS NATL BK SANDY UT CD FDIC #27471 CPN 1.450% DUE 03/31/23 DTD 03/31/20 FC 09/30/20 CUSIP: 02589AB50	100,000.00	100,000.00		

<b>Total Assets Sold/Redeemed</b>					<b>\$100,000.00</b>	<b>\$100,000.00</b>		
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**Income and Distributions**

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
3/10/2023	Interest			STATE BANK OF INDIA NEW YORK NY CD FDIC #33682 CPN 2.200% DUE 03/10/27 DTD 03/10/22 FC 09/10/22 031023 59,000 CUSIP: 856285J36	643.67	643.67		
3/13/2023	Interest			SANTANDER UK PLC NOTE CPN 4.000% DUE 03/13/24 DTD 03/13/14 FC 09/13/14 031323 175,000 CUSIP: 80283LAJ2	3,500.00	3,500.00		
3/15/2023	Interest			LEGG MASON INC SR NOTE CPN 4.750% DUE 03/15/26 DTD 03/22/16 FC 09/15/16 031523 125,000 CUSIP: 524901AV7	2,968.75	2,968.75		
3/30/2023	Interest			CITIGROUP GLBL MKTS HLDG MEDIUM TERM NOTE CPN 5.200% DUE 11/30/23 DTD 11/30/22 FC 12/30/22 033023 250,000 CUSIP: 17330YDC1	1,083.33	1,083.33		



ACTIVITY DETAILS continued				CASH EQUIVALENTS continued			
Income and Distributions continued							
Date	Activity	Quantity	Description	Total	Cash	Cash Sweep	Margin
3/31/2023	Interest		AMERICAN EXPRESS NATL BK SANDY UT CD FDIC #27471 CPN 1.450% DUE 03/31/23 DTD 03/31/20 FC 09/30/20 033123 100,000 CUSIP: 02589AB50	723.01	723.01		
3/31/2023	Interest		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM CUSIP: 09999844	4.62	4.62		
3/31/2023	Interest		U S TREASURY NOTE CPN 2.875% DUE 09/30/23 DTD 09/30/18 FC 03/31/19 033123 120,000 CUSIP: 9128285D8	1,725.00	1,725.00		
<b>Total Income and Distributions</b>				<b>\$10,648.38</b>	<b>\$10,648.38</b>		
Cash Sweep Activity							
Date	Activity		Description	Total	Cash	Cash Sweep	Margin
3/1/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-2,746.89	2,746.89	
3/13/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-643.67	643.67	
3/14/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-3,500.00	3,500.00	
3/16/2023	Purchase		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-2,968.75	2,968.75	
3/31/2023	Sale		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		40,797.13	-40,797.13	
<b>Total Cash Sweep Activity</b>				<b>\$0.00</b>	<b>\$30,937.82</b>	<b>-\$30,937.82</b>	
				<i>This period</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
<b>Closing Balance - Net Cash Equivalents</b>				<b>\$4,333.09</b>	<b>\$4,333.09</b>	<b>\$0.00</b>	<b>\$0.00</b>

## REALIZED GAINS/(-)LOSSES

This section provides estimated realized gains or losses for informational purposes only. Cost basis may be adjusted due to, but not limited to, the following: amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. Unless another method was in effect at the time of the trade, the trading tax lot relief method indicated on the first page of the statement was used to calculate gains or losses. Please review this information carefully for accuracy, and contact your Financial Advisor with any questions.

	<i>Closing Transaction</i>	<i>Date Acquired</i>	<i>Date Sold</i>	<i>Quantity</i>	<i>Cost Basis</i>	<i>Sale Proceeds</i>	<i>Realized Gain/(-)Loss**</i>
<b>Fixed Income-Other</b>							
AMERICAN EXPRESS NATL BK SANDY UT CD CUSIP: 02589AB50	REDEEMED	03/27/20	03/31/23	100,000	100,000.00	100,000.00	N/A (LT)
<b>Total Fixed Income-Other</b>					<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total Realized Gains/(-)Losses</b>					<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total Net Short-Term (ST)</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Net Long-Term (LT)</b>					<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total Net Other-Term (OT)</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

\*\* Please note "Realized Gain/(-)Loss" does not equal total sale proceeds minus total cost basis if any cost basis amounts are missing.



**Stifel Insured Bank Deposit Program**

Amount(s) listed below include accrued interest in the amount of \$4.62. The rate at month-end was 0.15%.

Description	Location	Previous Month Value	Current Month Value
Stifel Bank and Trust	St. Louis, MO	\$30,937.82	\$0.00
Closing Balance - Stifel Insured Bank Deposit Program			\$0.00

Your deposit balances at each Program Bank are eligible for insurance by the FDIC within applicable limits. The deposit balances are not insured by SIPC. Please refer to the Stifel Insured Bank Deposit Program Disclosure Statement and the Stifel Insured Bank Deposit Program for Retirement Accounts Disclosure Statement which are available at [www.stifel.com/disclosures/account-agreement](http://www.stifel.com/disclosures/account-agreement) or from your Financial Advisor.



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# STIFEL

## Certain Definitions

“**Stifel**” means Stifel, Nicolaus & Company, Incorporated, Member SIPC and NYSE.

“**Stifel Banks**” means affiliated banks of Stifel, which may include Stifel Bank & Trust, Member Federal Deposit Insurance Corporation (“FDIC”); Stifel Bank, Member FDIC; Stifel Trust Company, National Association, Member FDIC; and Stifel Trust Company Delaware, National Association, Member FDIC. **Unless otherwise specified, products purchased from or held by Stifel in a securities account are not insured by the FDIC, are not deposits or other obligations of the Stifel Banks, are not guaranteed by the Stifel Banks, and are subject to investment risk, including possible loss of the principal.**

“**Stifel Smart Rate Program**” refers to a money market deposit account at Stifel Bank & Trust, Stifel Bank, Stifel Trust Company, N.A., or Stifel Trust Company Delaware, N.A., each an affiliate of Stifel, which is made available to eligible clients of Stifel. The deposits are insured by the FDIC, within applicable limits, and are not cash held in your securities account. For additional information and terms and conditions concerning these deposits, see the Stifel Smart Rate Program Disclosure, which is available at [www.stifel.com/disclosures](http://www.stifel.com/disclosures) or from your Financial Advisor.

## Account Disclosures

**Errors and Inquiries** – You should review this statement carefully and notify the Manager of the Office servicing your account of anything you believe to be incorrect. Any verbal communications should be re confirmed in writing to protect your rights, including rights under SIPA. All statements furnished to you shall be considered accurate, complete, and acknowledged by you unless you report any inaccuracies to the Manager. Instructions and inquiries should be directed to your Financial Advisor. When making inquiries, please mention your account number. Please notify us promptly of any change of address.

**Investment Objective** – All clients are requested to promptly notify us of any material change in their investment objective or financial situation in order to assist us in maintaining current background and financial information.

**Pricing and Rating of Securities**– The pricing of securities displayed on your statement is derived from various sources and, in some cases, may be higher or lower than the price you would actually receive in the market. If we cannot obtain a price, “N/A” appears. For securities listed on an exchange or trading continually in an active marketplace, the prices reflect market quotations at the close of your statement period. For securities trading less frequently, we rely on third party pricing services or a computerized pricing model, which may not always reflect actual market values. Similarly, some insurance product values provided by outside carriers may be valued as of a date other than the statement date. Bond ratings of securities were obtained from various rating services. There is no guarantee with respect to their accuracy. For current price quotes, please contact your Financial Advisor.

**Cost Basis Information** – All information provided with respect to cost basis is derived from transactions in the account or information supplied by other sources. There is no guarantee as to the accuracy of cost basis information or the profit and loss information provided for tax lots designated as noncovered. Stifel uses the first in, first out method when calculating the realized gain or loss on sale transactions unless a specific identification is made prior to settlement date. The gain or loss provided on your statement is informational only and should not be used for tax reporting. A 1099 including the cost basis for sale proceeds from covered tax lots will be provided after year end for tax reporting. Please inform your Financial Advisor if a cost basis is not accurate.

**Transaction Dates** – All securities transactions are reflected on a trade date basis. Settlement of trades will normally occur in three business days unless stated differently on your trade confirmation. Title to securities sold to you where Stifel has acted as principal shall remain with Stifel until the entire purchase price is received or until the settlement date, whichever is later.

**Custody of Securities** – Securities held by Stifel, Nicolaus & Company, Incorporated for you, but which are not registered in your name, may be commingled with identical securities being held for other clients by our Correspondent, the Depository Trust Company, or in similar systems.

**Assets Held Away** – You may purchase certain assets through Stifel, which will be held at a custodial institution other than Stifel. Where available, we include information about these assets on your statement. The custodial institution is responsible, however, for providing year end tax reporting information (Form 1099) and separate periodic statements, which may vary from the information included on your Stifel statement because of different reporting periods. Your Stifel statements may also reflect other assets “not held” at Stifel, in addition to those held by a custodial institution. The value and nature of these investments is generally provided by you. Stifel does not guarantee the accuracy of the information with respect to the value of these investments as reflected on your statement. Assets held away are not covered by Stifel SIPC.

**Estimated Annual Income and Yields** – Estimated annual income and yields are calculated by annualizing the most recent distribution and do not reflect historical experience or project future results. The yield information for the money market funds is based on historical performance; future yields will fluctuate. These figures have been obtained from sources believed to be reliable, but no assurance can be made as to accuracy. Before investing in any of these funds, carefully read the prospectus, which is available through your Financial Advisor.

**Order Routing and Payment for Order Flow** – In order to access a wide variety of execution venues, the firm does participate in the maker/taker model. Certain exchanges and other trading centers to which the firm routes equities and options orders have implemented fee structures under which broker dealer participants may receive rebates on certain orders. Under these fee structures, participants are charged a fee for orders that take liquidity from the venue, and provided a rebate for orders that add liquidity to the venue. Rebates received by the firm from a venue during any time period may or may not exceed the fees paid by the firm to the venue during that time period. Fees and/or rebates from all venues are subject to change. Stifel will provide customers additional information regarding average net fees/rebates paid/received upon written request. For venues from which Stifel receives a rebate, Stifel is considered to be receiving payment for order flow.

Additional information will be provided upon written request, and certain order routing information is available online at [www.stifel.com/disclosures/best](http://www.stifel.com/disclosures/best) execution. On request of a customer and at no fee, Stifel will disclose to such customer the identity of the venue to which such customer’s orders were routed for execution in the six months prior to the request, whether the orders were directed orders or non directed orders, and the time of the transactions, if any, that resulted from such orders. Orders may be routed and executed internally through Stifel’s trading desk. In such instances, Stifel stands to share in 100% of remuneration received (in the case of orders executed as agent) or profits or losses generated (in the case of orders executed as principal) as a result of internalizing such orders. Customers may mail their inquiries to: Stifel Attn: Equity Trading Compliance, One South Street, Baltimore, Maryland 21202.

**Tax Information** – Although your statement may describe certain items as Federally tax exempt, this is for information purposes only. When reporting your taxes, please rely exclusively on the substitute Form 1099 you will receive from us after year end for your taxable accounts. (For Retirement Accounts, Form 1099R will report distributions from the account rather than income and dividends or proceeds from sales.)

**SIPC Protection** – Stifel is a member of the Securities Investor Protection Corporation (SIPC). SIPC coverage protects securities customers of its members up to \$500,000 (including \$250,000 for claims for cash). An explanatory brochure is available upon request or at [www.sipc.org](http://www.sipc.org), or investors may contact SIPC at (202) 371 8300. Stifel has purchased additional securities coverage of \$149,500,000 and cash coverage of \$900,000 for a total of \$150,000,000 of securities coverage and \$1,150,000 of cash coverage, subject to the terms and conditions of the policy, with an aggregate limit of \$300,000,000. (For more information, visit: [www.stifel.com/disclosures/asset](http://www.stifel.com/disclosures/asset) protection.) This coverage does not protect against market losses and does not cover securities not held by Stifel.

**LIBOR Transition** – Stifel is preparing for the discontinuation of LIBOR (the London Interbank Offered Rate), a key benchmark rate, to new alternative rates. Regulators have called for a market wide transition away from LIBOR. Certain investments you hold might use LIBOR as a benchmark. You should prepare for LIBOR to be discontinued and understand how this change may impact your investments. We have established a webpage as a resource for clients containing important information, including risks and disclosures regarding the LIBOR transition at [www.stifel.com/disclosures/LIBOR](http://www.stifel.com/disclosures/LIBOR) 21.

**Margin Accounts** – If you have a margin account, this is a combined statement of your margin account and special memorandum account (“SMA”) maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the (“SMA”) as required by Regulation T is available for your inspection upon request. If you have applied for margin privileges and have been approved, you may borrow money from Stifel in exchange for pledging assets in your account as collateral for any outstanding margin loan. The amount you may borrow is based on Regulation T, Stifel’s internal policies, and the value of securities in your margin account. Securities held in a margin account are identified by the word “margin” on your statement. Stifel reserves the right to limit margin purchases and short sales and to alter its margin requirements and due dates for house or other margin calls in accordance with the Firm’s guidelines, market conditions, and regulatory margin requirements.

# STIFEL

## Account Disclosures Continued

**Margin Account Interest Charges** – The margin interest period includes the second to last day of the prior statement period through the third day prior to the last day of the current statement period. The margin interest charge is computed by multiplying the rate of interest by the average net daily settled debit balance and a fraction, the numerator of which is the number of days the debit balance existed, and the denominator of which is three hundred sixty (360). The rate of interest is determined by the cost of borrowing money and is subject to change without notice. The average net daily settled debit balance includes any settled credit and settled debit balances in your cash and margin accounts during the period. Please review the “Statement of Credit Terms” you have already received for further information.

**Fully Paid Lending Participants** – Without waiving any rights given to you, it is understood and agreed that the provisions of the Securities Investor Protection Act of 1970 may not protect the lender with respect to loaned securities hereunder and that, therefore, the collateral held for you may constitute the only source of satisfaction of Stifel’s obligations in the event Stifel fails to return the loaned securities.

**Late Charges** – If transactions in your account result in a debit balance in your cash account and you do not make payment by the settlement date, you may be subject to interest charges.

**Free Credit Balances** – Customer Free Credit Balances may be used in this Firm’s business subject to the limitations of 17CFR Section 240, 15c3 3 under The Securities Exchange Act of 1934. You have the right to receive from us in the course of normal business operations, upon demand, the delivery of: a) any Free Credit Balances to which you are entitled, b) any Fully Paid Securities to which you are entitled, c) any Securities purchased on margin upon full payment of any indebtedness to us. If you participate in Stifel|Advantage or Stifel Prestige® Accounts, the payment to you of a Free Credit Balance may be subject to the cancellation of any commitment made in respect to your account for the payment of checks, ATM Card, or Point of Sale transaction charges, or other debit card transactions.

**Option Accounts** – 1) Commissions and other charges related to the execution of option transactions have been included on confirmations for such transactions, which have already been sent to you, and copies of confirmations are available upon request; 2) should you have any changes in your investment objective or current financial situation, you should advise your investment professional immediately; and 3) assignment notices for option contracts are allocated among client short positions pursuant to an automated procedure that randomly selects from all client short option positions those contracts that are subject to assignment, which includes positions established on the day of assignment. Additional information pertaining to the procedures used for random selection is available upon request.

**Complaints** – Complaints relating to your account(s) may be directed to Stifel, Legal Department, 501 North Broadway, St. Louis, Missouri 63102 or by phoning (800) 488 0970 or (314) 342 2000.

**Lost Certificates** – In the event your statement indicates that securities were delivered out of your account in certificate form and you have not received them, it is understood that you will notify Stifel immediately in writing. If written notification is received within 120 calendar days after the delivery date, as reflected on your statement, the certificate will be replaced free of charge. Thereafter, a fee for replacement may apply.

**Dividend Reinvestment** – (Optional) The dollar amount of Mutual Fund distributions, Money Market Fund income, or dividends on other securities shown on your statement may have been reinvested into additional shares. You will not receive confirmations for these reinvestment transactions. However, information pertaining to these transactions which would otherwise appear on confirmations will be furnished to you upon written request. In dividend reinvestment transactions, Stifel may act as your agent and receive payment for order flow. The source and nature of such payment will be furnished to you upon written request to Stifel or your introducing firm. If Stifel is currently a market maker in the eligible security, Stifel will purchase, as principal for you, additional shares at the opening market price.

**Stifel Information** – A Statement of Financial Condition of Stifel, Nicolaus & Company, Incorporated is available for your inspection at any of our offices, or a copy will be mailed to you upon request.

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**ERISA Section 408(b)(2) Notice** – For Service Provider Fee Disclosures under ERISA 408(b)(2), please see [www.stifel.com/disclosures/ERISA](http://www.stifel.com/disclosures/ERISA). Please direct any questions you may have to your Financial Advisor.

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COUNTY OF ORANGE  
**OFFICE OF THE TREASURER-TAX COLLECTOR**  
 Shari L. Freidenrich, CPA, CCMT, CPFA, ACPFIM  
 P. O. BOX 4515  
 SANTA ANA, CA 92702-4515



[octreasurer.com/publicfunds](http://octreasurer.com/publicfunds)

March 31, 2023

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT**

Attn: Richard Howard, District Manager  
 13001 Garden Grove Blvd.  
 Garden Grove, CA 92843

**Fund Number :** [REDACTED]

**MARCH 2023 STATEMENT**

**INVESTMENT BALANCE IN OCIP**

**Transactions**

<u>Transaction Date</u>	<u>Transaction Description</u>	<u>Authorized Signer</u>	<u>Amount</u>
03/01/2023	February 2023 Investment Admin Fee		\$ (40.56)
03/30/2023	December 2022 Interest Paid		\$ 4,177.18

**Summary**

Total Deposit:	\$ 4,177.18	Beginning Balance:	\$ 1,753,951.12
Total Withdrawal:	\$ (40.56)	Ending Balance:	\$ 1,758,087.74

# California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

April 26, 2023

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

ORANGE COUNTY VECTOR CONTROL DISTRICT

DIRECTOR OF ADMINISTRATIVE SERVICES  
13001 GARDEN GROVE BLVD  
GARDEN GROVE, CA 92843

[Tran Type Definitions](#)



**Account Number:** [REDACTED]

March 2023 Statement

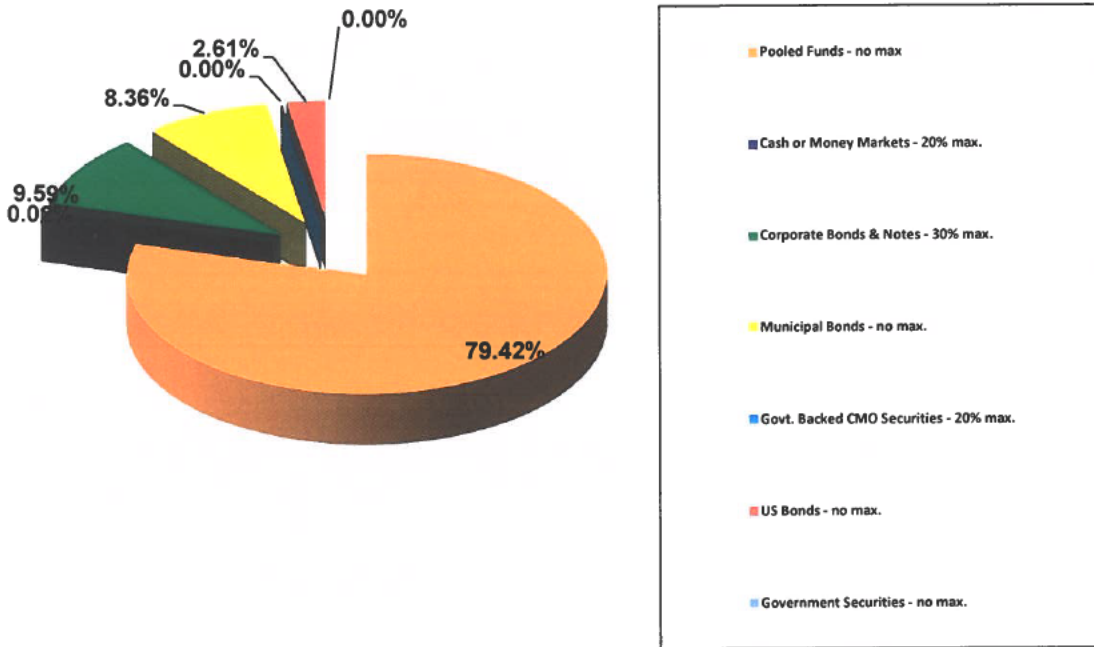
### Account Summary

Total Deposit:	0.00	Beginning Balance:	18,561,372.12
Total Withdrawal:	0.00	Ending Balance:	18,561,372.12

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT - INVESTMENT SUMMARY Q3 FY 2023**  
 BASED ON FACE VALUE AT MATURITY

	STIFEL	LAIF	OCIP	Combined Total
Pooled Investment	\$0	\$18,561,372	\$1,758,087	\$20,319,459
Cash or Money Markets	\$4,333	\$0	\$0	\$4,333
Corporate Bonds & Notes	\$2,454,000	\$0	\$0	\$2,454,000
Municipal Bonds	\$2,140,000	\$0	\$0	\$2,140,000
Govt. Backed CMO Securities	\$0	\$0	\$0	\$0
US Bonds	\$668,000	\$0	\$0	\$668,000
Government Securities	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$5,266,333.09</b>	<b>\$18,561,372.00</b>	<b>\$1,758,087.00</b>	<b>\$25,585,792.09</b>

**Investment Portfolio Summary**



*Lora Young*  
 \_\_\_\_\_  
 Lora Young  
 District Manager

*Tan Nguyen*  
 \_\_\_\_\_  
 Tan Nguyen  
 Finance Manager

## SUMMARY OF INVESTMENTS BY CORPORATION/GOV'T BY INVESTMENT TYPE

	STIFEL	LAIF	OCERS	Combined Total
<b><u>Pooled Funds</u></b>				
Pooled Funds	\$0.00	\$18,561,372	\$1,758,087	\$20,319,459
<b>Totals</b>	<b>\$0.00</b>	<b>\$18,561,372</b>	<b>\$1,758,087</b>	<b>\$20,319,459</b>
			% of total fund	<b>79.42%</b>
	STIFEL	LAIF	OCERS	Combined Total
<b><u>Certificates of Deposit</u></b>				
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
			% of total fund	<b>0.00%</b>
	STIFEL	LAIF	OCERS	Combined Total
<b><u>Cash or Money Markets</u></b>				
STIFEL Deposit Program	\$4,333.09	\$0.00	\$0.00	\$4,333.09
<b>Totals</b>	<b>\$4,333.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,333.09</b>
			% of total fund	<b>0.02%</b>
	STIFEL	LAIF	OCERS	Combined Total
<b><u>Corporate Bonds &amp; Notes</u></b>				
Capital One Bank USA	\$240,000.00	\$0.00	\$0.00	\$240,000.00
Microsoft Corp Note	\$100,000.00	\$0.00	\$0.00	\$100,000.00
CITIGROUP GLBL MKTS HLDG	\$250,000.00	\$0.00	\$0.00	\$250,000.00
BMW Bank of North Amer	\$200,000.00	\$0.00	\$0.00	\$200,000.00
Santander UK PLC	\$175,000.00	\$0.00	\$0.00	\$175,000.00
Rogers Mem Hosp Inc Bond	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Socal Edison	\$150,000.00	\$0.00	\$0.00	\$150,000.00
Societe Generale	\$50,000.00	\$0.00	\$0.00	\$50,000.00
BMO Harris Bank NA	\$145,000.00	\$0.00	\$0.00	\$145,000.00
Simon PPTY Grp LP Note	\$120,000.00	\$0.00	\$0.00	\$120,000.00
Morgan Stanley Bank	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Legg Mason Inc	\$125,000.00	\$0.00	\$0.00	\$125,000.00
Customers Bank	\$140,000.00	\$0.00	\$0.00	\$140,000.00
Bank of America Corp	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Brookfiled Fin Inc	\$115,000.00	\$0.00	\$0.00	\$115,000.00
FHLB	\$135,000.00	\$0.00	\$0.00	\$135,000.00
FEDL Farm Credit Bank	\$50,000.00	\$0.00	\$0.00	\$50,000.00
FHLB	\$100,000.00	\$0.00	\$0.00	\$100,000.00
State Bank of India	\$59,000.00	\$0.00	\$0.00	\$59,000.00
<b>Totals</b>	<b>\$2,454,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,454,000.00</b>
			% of total fund	<b>9.59%</b>

	STIFEL	LAIF	OCERS	Combined Total
<b><u>Municipal Bonds</u></b>				
Watauga Cnty NC Rfdg	\$110,000.00	\$0.00	\$0.00	\$110,000.00
Farrell, PA SCH DIST	\$50,000.00	\$0.00	\$0.00	\$50,000.00
Connecticut St	\$110,000.00	\$0.00	\$0.00	\$110,000.00
Kansas ST DEV FIN AUT	\$70,000.00	\$0.00	\$0.00	\$70,000.00
Amarillo, TX HOTEL TAX REV	\$75,000.00	\$0.00	\$0.00	\$75,000.00
Miami Dade Cnty FL Aviation Bonds	\$200,000.00	\$0.00	\$0.00	\$200,000.00
San Diego CONVNTN	\$170,000.00	\$0.00	\$0.00	\$170,000.00
New York, NY HSG DEV	\$110,000.00	\$0.00	\$0.00	\$110,000.00
Suffolk CNTY NY	\$250,000.00	\$0.00	\$0.00	\$250,000.00
Florida ST BRD ADMIN FIN	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Kentucky HSG Corp REV	\$200,000.00	\$0.00	\$0.00	\$200,000.00
Cleveland OH INCM TAX	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Stephenson CNTY IL SCHL	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Bay Area TOLL AUTH	\$125,000.00	\$0.00	\$0.00	\$125,000.00
University CA REV	\$150,000.00	\$0.00	\$0.00	\$150,000.00
Massachusetts EDL FING AUTH	\$220,000.00	\$0.00	\$0.00	\$220,000.00
<b>Totals</b>	<b>\$2,140,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,140,000.00</b>
			<b>% of total fund</b>	<b>8.36%</b>
<b><u>Government Backed CMO Securities</u></b>				
GNMA	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
			<b>% of total fund</b>	<b>0.00%</b>
<b><u>Government Securities</u></b>				
FNMA	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
			<b>% of total fund</b>	<b>0.00%</b>
<b><u>US Bonds</u></b>				
US Treasury Bill	\$120,000.00	\$0.00	\$0.00	\$120,000.00
US Treasury Bill	\$100,000.00	\$0.00	\$0.00	\$100,000.00
US Treasury Bill	\$100,000.00	\$0.00	\$0.00	\$100,000.00
US Treasury Bill	\$98,000.00	\$0.00	\$0.00	\$98,000.00
US Treasury Bill	\$250,000.00	\$0.00	\$0.00	\$250,000.00
	<b>\$668,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$668,000.00</b>
				<b>2.61%</b>
<b>Grand Total</b>	<b>\$5,266,333.09</b>	<b>\$18,561,372.00</b>	<b>\$1,758,087.00</b>	<b>\$25,585,792.09</b>





# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

May 18, 2023

## AGENDA REPORT

### AGENDA ITEM: G.1

**Prepared By:** Lora Young, District Manager/Tan Nguyen, Finance Manager  
**Submitted By:** Lora Young, District Manager

### Agenda Title:

Adopt Resolution No. 560 Approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2023-24

### Recommended Action:

Adopt Resolution No. 560 approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2023-24.

### Executive Summary:

The District's Budget and Finance Committee met on Thursday April 20 and Thursday May 18, 2023 to consider the proposed Operating, Capital, and Revenue Budgets for Fiscal Year 2023-24. Additionally, on May 10 and 11, 2023, staff conducted Budget Workshops to the Board of Trustees where the Budget was discussed in detail.

### Budget Summary:

Overall, and for FY 2023-24, the District anticipates revenues of \$17.7M, program expenditures of \$17.7M with \$990,460 committed to reserve funds. Pursuant to Board Policy, \$500,000 has been allocated to the Building and Facilities Fund, and staff is recommending that \$490,460 be allocated to the Liability Reserve Fund, Retiree Medical, and Retirement Contingency reserve to address retiree liabilities.

Consistent with Board direction, and as noted above, this budget continues to include a \$500,000 contribution to the District's Building and Facilities fund. This fund is projected to contain approximately \$13.6M by June 30, 2023, providing a significant portion of funding for future facility needs.

The District's budget is comprised of various expenditure items, with personnel costs representing the single largest expense. In FY 2023-24, personnel costs are expected to be \$11.2M, or approximately 72% of the overall budget, consistent with prior years. The remaining 28% represents purchases of mosquito and other vector control pesticide products in the amount of \$825,000, consultant fees (including legal) in the amount of \$142,000, and capital expenditures in the amount of \$677,000. The remaining expenses are general business and office supplies, small office equipment, fuel, and public utilities.

Staff anticipates an increase in FY 2023-24 Ad Valorem property tax revenues which are projected to be \$7.5M. Based upon data received from the Orange County Assessor's Office for FY 2023-24, the District is anticipating that its projected revenues will remain steady for the coming current fiscal year.

This budget does include an increase to Assessment District Number 2, and the budget has been developed with rates at the maximum assessment levels of \$8.55 per equivalent dwelling unit (EDU). Assessment District Number 1 remains at the 1996 Board authorized level of \$1.92/EDU.

The District, and specifically the Board of Trustees, have worked very hard over the past number of years to fully eliminate any unfunded pension liabilities. For the current fiscal year, the District is fully funded and does not have any unfunded liabilities in its CalPERS, OPEB, and OCERS pension systems. Staff has been provided notice that the District will see increased liabilities in pension funds resulting from world financial market losses.

Additionally, the District is fortunate to have entered into a four-year labor agreement starting in FY 2023-24, locking in labor issues for the four-year period ending June 30, 2027. The contracted increase is incorporated and included within the proposed FY 2023-24 budget.

The following chart identifies the source of funds for FY 2023-24:

<b>Funding Sources Fiscal Year 2023-24</b>			
<b>Revenues - All Funds:</b>	<b>2022-23 Estimate</b>	<b>2023-24 Budget</b>	<b>% of Total</b>
Ad Valorem Property Tax	\$7,250,000	\$7,498,000	42.3%
1996 Benefit Assessment	1,578,923	1,581,955	8.9%
2004 Benefit Assessment	7,388,804	7,636,420	43.1%
Residuals & Pass Through	490,000	450,000	2.5%
Rental Income	260,950	236,500	1.3%
Reimbursements	34,355	51,000	0.3%
Charges for Services	62,000	60,000	0.3%
Interest	211,480	165,000	0.9%
Miscellaneous	33,158	27,000	0.2%
<b>Total Sources</b>	<b>\$ 17,309,670</b>	<b>\$ 17,705,875</b>	<b>100%</b>

Expenditures: The District's expenditure budget for all funds is proposed to be \$17.7M, which represents a 2.9% increase over the current fiscal year, primarily the result of startup cost from the SIT program and the District's labor agreement.

The preliminary budget is fiscally responsible, as expenditures are fully funded by anticipated revenue sources. More importantly, this expenditure budget provides the District with the resources needed to fulfill the District's mission of providing the public with a high level of protection from vectors and vector-borne diseases.

For FY 2023-24, the District's staff is comprised of 69 regular full-time employees, one Limited-Term employee, which is augmented with seasonal and extra-help employees.

The following chart summarizes the proposed change in expenditures:

<b>Funding Uses Fiscal Year 2023-24</b>			
<b>Expenditures - All Funds</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Estimated</b>	<b>FY 23-24 Budget</b>
Personnel	11,122,240	10,741,601	11,215,545
O&M	4,600,373	4,028,907	4,821,950
Capital Outlay	513,600	308,900	677,920
	<b>*16,236,213</b>	<b>15,079,408</b>	<b>16,715,415</b>
Contributions/Transfers	962,551	1,562,551	990,460
<b>Total Use of All Funds</b>	<b>17,198,764</b>	<b>16,641,959</b>	<b>17,705,875</b>
		Change	* 2.9%

It should be noted that for the current fiscal year, expenses are expected to be lower than projections. This is primarily due to reductions in the overall number of seasonal employees for the current fiscal year. Any residual revenues will be allocated to the District's General Fund Reserve Accounts and staff will coordinate with the Budget and Finance Committee when the Fiscal Year End financials are closed.

For a more comprehensive assessment of the preliminary budget, the year in review, and programs moving forward, please refer to the Budget Transmittal Letter.

**Fiscal Impact:**

**Amount Requested \$17,705,875**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

**Relevant Board Actions for This Item:**

Budget Workshops on May 10 and 11, 2023

Budget and Finance Committee meetings on April 20 and May 18, 2023

**Exhibits:**

**Exhibit A:** Budget Transmittal Letter

**Exhibit B:** Budget at a Glance

**Exhibit C:** Preliminary FY 2023-24 Budget and FY 2024-25 Budget Forecast

**Exhibit D:** Resolution No. 560



**Orange County**  
**Mosquito and Vector Control District**

*A Public Health Agency Serving Orange County Since 1947*

DATE: May 18, 2023  
TO: Members of the Board of Trustees  
FROM: Lora Young, District Manager  
RE: Fiscal Year 2023-24 Budget Transmittal

**OVERVIEW:**

I am pleased to submit the FY 2023-24 Annual Budget for the Orange County Mosquito and Vector Control District (District/OCMVCD). The FY 2023-24 Budget fully funds District operations in accordance with the District's Mission Statement and Values:

*The mission of the Orange County Mosquito and Vector Control District is to educate and protect Orange County from vectors and prevent vector-borne diseases in an environmentally responsible manner*

Ad-valorem property taxes have been strong for the past two fiscal years and are again projected to remain steady for the coming fiscal year. With steady ad-valorem tax revenues *and an increase* to AD#2 from \$8.30 to \$8.55/EDU, FY 2023-24 estimated revenues of \$17,705,875 are expected to meet anticipated expenditures of \$17,705,875. Expenditures include the recommended fund transfers. The District's commitment to continue reducing retirement liabilities, in addition to increased costs associated with retiree medical insurance and the retirement contingency funds, will require fund transfers of \$990,460 from FY2023-24 budget. Per Board directions the District also transfers \$500,000 every fiscal year into the facility fund in anticipation of the facility relocation project. Overall, District staff worked hard to keep operating expenditures flat with minimal increases, however like all industries and corners of the economy, general costs of business have risen, including labor (contractual), products, and other business-related expenses.

The District continues to provide the highest level of service to the residents of Orange County while pushing innovation in technology and in how the District provides vector control services.

## **DISCUSSION:**

The Orange County Mosquito and Vector Control District has historically been a leader in the vector control industry, and as the District enters into the next fiscal year, OCMVCD will continue to focus on innovation and how to proactively address vectors and vector-borne diseases.

It is important that as an agency tasked with protecting the public's health, the District continues to push the envelope and explore new and emerging industry technologies. The presence of West Nile virus since 2004 as well as the introduction of invasive *Aedes* mosquitoes in 2015 have demanded that District staff prioritize functions and maximize resources, while continuing to provide a high level of service to Orange County residents. The Sterile Insect Technique (SIT) project is one type of emerging technology that the District is implementing to address the growing concern of *Aedes* mosquitoes and increased risk of mosquito-borne diseases. The SIT project will focus on the process of irradiating male mosquitoes and how to best distribute the sterile males in a small project area to suppress the wild *Aedes* population. Fiscal Year 2023-24 has allocated funding to continue implementing the SIT project research and development with the goal of sterile male releases in 2024.

The use of technology is not just limited to SIT, as District staff look to how to perform vector control functions in safe manner and to continue to reduce the District's environmental footprint, drones are one tool that the Operations department continues to use. The introduction and continuing use of the underground storm drain system (USDS) treatment vehicles was one of the few innovations OCMVCD developed in the past, and in continuing to be a leader in the industry in FY2023-24 budget the Operations Department will test out new technologies such as drones in the underground storm drain system (USDS) to determine if staff can increase treatment areas and efficiency when treating USDS.

As vehicle availability continues to be a challenge, with limited supplies across the nation, District staff is continuing to work with the State of California Fleet vehicle program approved vendors to obtain replacement vehicles that were budgeted for FY2022-23 and for FY2023-24. Due to the limited availability, staff will also be working on alternative suppliers for Fleet vehicles to ensure that the District maintains the vehicle replacement program.

The building relocation project will continue to be a priority as District staff and the Board of Trustees work with Kosmont Realty to explore alternative locations that would meet the District facility needs. There is no timetable on this project, however the need to make progress is necessary as the current facility is aging and in need repairs and rehabilitation. The joint Budget and Finance and Building, Property, and Equipment Committees will continue to convene as progress moves forward.

From a staffing and personnel perspective, the District has seen a significant change in the last five years, with a complete change in the executive management team and increased need for recruitment services, employee relations, and other human resource needs. An assessment of the District's needs with the Policy and Personnel Committee found that a few organizational changes were necessary to continue to make the District a competitive and desirable workplace. Fiscal Year 2023-24 budget has a position change with a new Human Resource Director position replacing the currently vacant Human Resource Manager. This results in a \$5,990 increase in salary and benefits annually. Additionally, the Finance Manager and Information Technology Manager pay ranges will increase from A-62 to A-64, resulting in a total \$14,000 increase in salary

annually. Both these changes are necessary to ensure staff are highly professional and experts in their fields while providing critical functions to the District.

Organizationally, the Information Technology Division will be moved to the Executive Department. This organizational change does not have any fiscal impact but will increase efficiency in services. In the past five years, the Information Technology (IT) division has expanded its role and responsibilities to address the increased risk to cyber security, working with department heads to develop data management needs, and ensure that the District technology infrastructure meets the needs of the District operations. With the increased role IT continues to have in the District's critical day-to-day operations, shifting the department under the Executive Department streamlines communications and processes.

As the District continues to increase and improve how to work strategically. FY2023-24 will focus on the revision of the strategic plan, staff in coordination with the Board of Trustees, will be reviewing the District's strategic plan to help guide the District for future goals and operations. The Board of Trustees approved a five-year strategic plan in 2018 that ends in 2023. The goal of the revised strategic plan is to align the objectives and goals with the mission and values of the District, move to a proactive approach for all District operations, increase operational efficiencies, improve employee satisfaction, professional growth, and retention, increase transparency, and instill a shared goals and sense of responsibility among staff and the Board of Trustees. The revision of the strategic plan will help with the District's overall goals of innovation and providing a high level of service to the community.

**Budget Considerations**

**FY 2022-2023 status update:**

For the current fiscal year, expenses are expected to be \$1.4 million lower than projected. This is primarily due to reductions in the overall number of seasonal employees for the current fiscal year. Staff recommends that the \$1.4M be allocated accordingly:

- \$400,000      General Reserve Fund
- \$400,000      Retiree Medical (115 Trust)
- \$300,000      Retiree Medical Fund
- \$300,000      Retirement Contingency Fund

Staff recommends continuing to maintain a strong, fully funded pension program. As of June 30, 2022, the District's pension programs are slightly underfunded due to lower than expected returns. Any unfunded liability to the CalPERS/OCERS and OPEB programs is augmented by Section 115 Trust accounts. The chart below provides additional detail.

	NET PENSION LIABILITY
OPEB	\$451,903
CALPERS/OCERS	\$502,480

**FY 2023-24 Revenue Projections:**

When the California Legislature established Health and Safety Code Section 2000 et.al., in 1915, the *Mosquito Abatement and Vector Control District Law* came into existence. This action provided the ability for local jurisdictions to establish mosquito control districts in areas where mosquito control is needed. The legislature provided the financial mechanism to provide these public health services through property tax collections from within the county service areas wherein the services are rendered.

Structurally, revenues are largely steady and are subject only to the economic valuations in the local real estate market, thus establishing a relatively flat income stream that varies slightly from year to year. Mosquito districts do not receive sales tax, transient occupancy tax, gas tax, or a variety of other revenue sources that are customary in many local governments, including cities and counties. The legislature acknowledged the need for continued mosquito control to combat mosquito-borne diseases regardless of the state of the economy.

The District receives a number of sources of revenue, as noted in the chart below. Overall, and for FY 2023-24, the District anticipates revenues of \$17.7M, and program expenditures of \$17.7M, including \$490,000 allocated to reserve funds, and consistent with Board direction, a \$500,000 allocation to the District’s Building and Facilities fund. The Building and Facilities Fund is projected to contain approximately \$13.6M by June 30, 2024, providing a significant portion of funding for future facility needs.

<b>Funding Sources Fiscal Year 2023-24</b>			
Revenues - All Funds:	<b>2022-23 Estimate</b>	<b>2023-24 Budget</b>	<b>% of Total</b>
Ad Valorem Property Tax	\$7,250,000	\$7,498,000	42.3%
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Interest	211,480	165,000	0.9%
Miscellaneous	33,158	27,000	0.2%
<b>Total Sources</b>	<b>\$ 17,309,670</b>	<b>\$ 17,705,875</b>	<b>100%</b>

**Ad Valorem Property Tax:**

As noted in the table above, Ad Valorem property tax receipts remained strong in FY 2022-2023, with actual revenues exceeding projections.

Staff anticipates a slight increase in FY 2023-24 Ad Valorem property tax revenues which are projected to be \$7.5M. Based upon data received from the Orange County Assessor's Office for FY 2023-24, the District is anticipating that projected revenues will remain steady for the coming fiscal year. The Orange County Assessor's office indicates that property tax receipts have remained strong throughout the pandemic. Overall, revenue growth for the past two fiscal years increased steadily.

**Benefit Assessment Districts 1 and 2:**

Assessment District No. 1: Assessment District No.1 provides funding for vector control and disease surveillance services and related capital, operational, and administrative expenses. The rates of the annual assessments levied in connection with Assessment District No. 1 have remained unchanged since 1996 (\$1.92 per Benefit Unit). For FY 2023-24, Assessment District No. 1 is anticipated to yield \$1.582M, an increase of just under \$4,000 over the current fiscal year. This nominal increase is the result of new housing units that have come online over the past year.

Assessment District No. 2: This assessment was established in 2004 and is known as the Mosquito, Fire Ant and Disease Control Assessment and may be used to fund vector-control programs. The initial maximum assessment rate balloted and established by the voters in FY 2004-05, was \$5.42 per Single Family Equivalent unit (SFE). The authority granted by the voter-approved ballot includes an annual adjustment to the maximum authorized assessment rate equal to the annual change in the Consumer Price Index for the Los Angeles area, not to exceed 3%.

The existing assessment for District No. 2 is presently levied at \$8.30/SFE. Subject to voter authorized adjustments, the CPI maximum allowable rate for FY 2023-24 is \$8.55/SFE, an increase of \$0.25/SFE/Year over 2022-23 rates.

As noted previously, it is recommended that the assessed rate for AD#2 be increased from the current rate of \$8.30/SFE to \$8.55/SFE. This is consistent with prior years.

For FY 2023-24, Assessment District No. 2 is anticipated to yield \$7.636M, an increase of \$247,600 over current FY 2022-23 and is the result of new housing units that have come online over the past year as well as the \$0.25 increase in the annual assessment over FY 2022-23 rates.



The following chart shows the historical levy for Benefit Assessment District No. 2 by fiscal year.

FY	CPI History	Maximum Authorized Assessment Rate District #2	Actual/ Proposed Assessment Rate Levied District #2	Actual/ Proposed Assessment Revenues District #2	Actual/ Proposed Assessment Revenues District #1
2004-05	N/A	\$5.42	\$5.42	\$4,306,278	\$1,488,270
2005-06	3.66%	\$5.58	\$5.30	\$4,263,642	\$1,489,599
2006-07	5.42%	\$5.75	\$5.25	\$4,264,509	\$1,501,507
2007-08	3.20%	\$5.92	\$5.14	\$4,196,517	\$1,505,044
2008-09	3.92%	\$6.10	\$5.10	\$4,180,451	\$1,510,567
2009-10	-0.09%	\$6.28	\$5.06	\$4,162,307	\$1,514,335
2010-11	1.76%	\$6.46	\$5.02	\$4,114,124	\$1,511,186
2011-12	1.80%	\$6.58	\$5.02	\$4,124,774	\$1,509,144
2012-13	2.09%	\$6.72	\$5.02	\$4,125,205	\$1,508,529
2013-14	1.95%	\$6.85	\$5.02	\$4,139,470	\$1,539,529
2014-15	0.77%	\$6.90	\$5.02	\$4,134,001	\$1,528,684
2015-16	-0.05%	\$6.89	\$6.02	\$5,007,779	\$1,543,010
2016-17	3.10%	\$7.10	\$6.72	\$5,648,762	\$1,546,807
2017-18	2.11%	\$7.26	\$6.72	\$5,684,287	\$1,552,191
2018-19	3.51%	\$7.48	\$7.48	\$6,427,237	\$1,557,512
2019-20	3.15%	\$7.70	\$7.70	\$6,678,600	\$1,567,144
2020-21	3.08%	\$7.93	\$7.70	\$6,718,463	\$1,572,270
3.08% CPI - Reserved				\$6,919,575	
2021-22	0.87%	\$8.06	\$7.70	\$6,820,639	\$1,575,023
0.87% CPI - Reserved				\$7,140,294	
2022-23	7.51%	\$8.30	\$8.30	\$7,388,801	\$1,578,923
2023-24	5.77%	\$8.55	\$8.55	\$7,636,419	\$1,581,955

**FY 2023-24 Expenditure Projections:**

The District’s budget is also comprised of various expenditure items, with personnel costs continuing to represent the single largest expense. In FY 2023-24, personnel costs are expected to be \$11.2M, or approximately 72% of the overall budget, consistent with prior years. The remaining 28% represents replacement of six vehicles in the amount of \$225,000, purchases of mosquito and other vector control and pesticide products in the amount of \$825,000, contributions to Retiree Medical Insurance fund in the amount of \$490,000, consultant fees (including legal) in the amount of \$142,000, and capital expenditures in the amount of \$678,000 (which includes the six replacement vehicles). The remaining expenses are general business and office supplies, small office equipment, fuel, and public utilities.

As noted above, the FY 2023-24 budget does not contemplate any major service or financial changes and is 2.9% higher than the prior year’s spending plans resulting from new SIT program, staffing at pre-pandemic level, and existing labor agreements.

For FY 2023-24, the Budget Expenditure Summary for all funds is as follows:

<b>Funding Uses Fiscal Year 2023-24</b>			
<b>Expenditures - All Funds</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Estimated</b>	<b>FY 23-24 Budget</b>
Personnel	11,122,240	10,741,601	11,215,545
O&M	4,600,373	4,028,907	4,821,950
Capital Outlay	513,600	308,900	677,920
	<b>*16,236,213</b>	<b>15,079,408</b>	<b>16,715,415</b>
Contributions/Transfers	962,551	1,562,551	990,460
<b>Total Use of All Funds</b>	<b>17,198,764</b>	<b>16,641,959</b>	<b>17,705,875</b>
		Change	* 2.9%

The FY 2023-24 budget presents a sound operating budget where services continue to be provided and where revenues meet operating needs, while continuing to prudently allocate resources to fund balance reserves in accordance with the District policy.

**Fund Balances**

At the end of FY 2023-24, the District’s fund balances are projected to total \$28 million:

<b>FISCAL YEAR 2023-24</b>								
<b>Fund No.</b>	<b>Fund Name</b>	<b>2021-22 Actual Balance</b>	<b>2022-23 Estimated Balance</b>	<b>2023-24 Proposed Revenues</b>	<b>2023-24 Proposed Expenditures</b>	<b>2023-24 Proposed Transfers</b>	<b>2023-24 Proposed Balance</b>	<b>Net (Use of) Addition to Reserves</b>
10	Operating	\$ 9,215,573	\$ 9,920,876	\$ 17,354,875	\$ 15,633,615	\$ (990,460)	\$ 10,651,676	\$ 730,800.0
20	Vehicle Replacement	583,274	609,932	20,000	-	\$ -	629,932	20,000
30	Liability Reserve	365,457	368,957	4,000	-	\$ 90,000	462,957	94,000
40	Equipment Replacement	828,726	835,926	6,500	-	\$ -	842,426	6,500
50	Emergency Vector Contr	1,659,258	1,674,358	13,000	-	\$ -	1,687,358	13,000
60	Facilities Improvement	12,466,904	13,269,904	275,000	440,000	\$ 500,000	13,604,904	335,000
70	Habitat Remediation	100,002	100,002	-	-	\$ -	100,002	-
90	Retiree Medical Ins. (No	(86,529)	482,472	31,000	341,800	\$ 100,000	271,672	(210,800)
95	Retirement Contingency	5,464	105,964	1,500	300,000	\$ 300,460	107,924	1,960
		<b>\$ 25,138,129</b>	<b>\$ 27,368,391</b>	<b>\$ 17,705,875</b>	<b>\$ 16,715,415</b>	<b>\$ -</b>	<b>\$ 28,358,851</b>	<b>\$ 990,460</b>

## **Conclusion**

Since its inception, the District has been looked upon as a leader in the industry, and many other Districts look to OCMVCD for guidance and support. The level of expertise that the staff possesses is significant, and as a result, coordinates with other Districts and make presentations at national and international conferences and meetings. As is customary, staff will continue to monitor revenues and expenditures throughout the fiscal year and will make recommendations or modifications as necessary to ensure the District is able to provide quality services while maintaining a balanced budget.

The proposed FY 2023-24 budget is balanced, where revenues meet expenditures, and addresses the many challenges facing the District, including an aging facility, increased retirement costs, and challenges in recruitment/human resource needs. District staff is committed to achieving its mission of protecting the health of all those living, working, and playing in Orange County. It is without a doubt that District employees are its greatest asset, and most effective resource, as the District continues to innovate and lead the industry. Staff take pride in protecting the health of everyone who lives, works, and plays in Orange County.

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# Orange County Mosquito and Vector Control District

*A Public Health Agency Serving Orange County Since 1947*

## FY 2023-24 OCMVCD ANNUAL BUDGET-AT-A-GLANCE

The Fiscal Year 2023-24 preliminary Orange County Mosquito and Vector Control District (OCMVCD) budget was distributed to Trustees on May 4, 2023, by email. The Budget and Finance Committee discussed the budget on April 20, and May 18, 2023, and budget workshops took place on May 10 and 11, 2023.

The Fiscal Year 2023-24 Operating, Capital, and Revenue budgets for the OCMVCD are balanced where revenues are sufficient to meet expenditures and to provide funding for all fund balance reserves in accordance with the District's Fund Reserve Policy.

### **REVENUES**

<b>Funding Sources Fiscal Year 2023-24</b>			
Revenues - All Funds:	<b>2022-23 Estimate</b>	<b>2023-24 Budget</b>	<b>% of Total</b>
Ad Valorem Property Tax	\$7,250,000	\$7,498,000	42.3%
1996 Benefit Assessment	1,578,923	1,581,955	8.9%
2004 Benefit Assessment	7,388,804	7,636,420	43.1%
Residuals & Pass Through	490,000	450,000	2.5%
Rental Income	260,950	236,500	1.3%
Reimbursements	34,355	51,000	0.3%
Charges for Services	62,000	60,000	0.3%
Interest	211,480	165,000	0.9%
Miscellaneous	33,158	27,000	0.2%
<b>Total Sources</b>	<b>\$ 17,309,670</b>	<b>\$ 17,705,575</b>	<b>100%</b>

- ✓ Assessment District No. 1 remains the same at \$1.92/EDU
- ✓ Assessment District No. 2 increases to \$8.55/EDU
- ✓ Ad Valorem increases to \$7.5M
- ✓ Revenue from interest and residuals decreases due to the market

### **EXPENDITURES**

For the coming Fiscal Year beginning on July 1, 2023, the Budget anticipates a 2.9% increase, as discussed below:

### **Budget-At-A-Glance - Fiscal Year 2023-24**

<b>Funding Uses Fiscal Year 2023-24</b>			
<b>Expenditures - All Funds</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Estimated</b>	<b>FY 23-24 Budget</b>
Personnel	11,122,240	10,741,601	11,215,545
O&M	4,600,373	4,028,907	4,821,950
Capital Outlay	513,600	308,900	677,920
	<b>*16,236,213</b>	<b>15,079,408</b>	<b>16,715,415</b>
Contributions/Transfers	962,551	1,562,551	990,460
<b>Total Use of All Funds</b>	<b>17,198,764</b>	<b>16,641,959</b>	<b>17,705,875</b>
		Change	* 2.9%

### Personnel Summary

Personnel makes up roughly 72% of the District's overall budget.

- ✓ The District employs 69 regular, full-time employees and one Limited-Term employee
- ✓ There are no proposed increases in full-time employees
- ✓ Fully burdened, all District F/T, Seasonal, and Extra Help Staff total \$11.2M
- ✓ Personnel increases primarily are the result of the current labor agreement and step increases
- ✓ Increases in the pay range for Manager Positions from A-62 to A-64 results in an annual increase of \$14,000
- ✓ Position change with a new Human Resource Director position replacing the currently vacant Human Resource Manager. This results in a \$5,990 increase in salary and benefits annually
- ✓ Restructuring of the seasonal staff resulted in one-year salary savings of \$210,000
- ✓ Information Technology (IT) department restructure to move IT under the Executive Department has no fiscal impact

### Operations and Maintenance Summary

The District Operations and Maintenance (O&M) Budget sees an increase of \$200,000.

- ✓ Increased cost of general insurance expense for FY2023-24
- ✓ Increase in repairs and maintenance costs to existing buildings

### Capital Outlay

- ✓ Capital outlay increase due to the anticipated Facilities TI.

### ITEMS OF NOTE

District staff is recommending continuing to fund \$500,000 annually to the Building and Facilities Fund to address long term-facility needs; and \$490,460 to the Liability Reserve Fund, Retiree Medical, and Retirement Contingency reserves to address retiree liabilities.

### **Budget-At-A-Glance - Fiscal Year 2023-24**

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# Fund Balance Sheet

		<b>FISCAL YEAR 2023-24</b>						
Fund No.	Fund Name	2021-22 Actual Balance	2022-23 Estimated Balance	2023-24 Proposed Revenues	2023-24 Proposed Expenditures	2023-24 Proposed Transfers	2023-24 Proposed Balance	Net (Use of)/ Addition to Reserves
10	Operating	\$ 9,215,573	\$ 9,920,876	\$ 17,354,875	\$ 15,633,615	\$ (990,460)	\$ 10,651,676	\$ 730,800.0
20	Vehicle Replacement	583,274	609,932	20,000	-	-	629,932	20,000
30	Liability Reserve	365,457	368,957	4,000	-	90,000	462,957	94,000
40	Equipment Replacement	828,726	835,926	6,500	-	-	842,426	6,500
50	Emergency Vector Control	1,659,258	1,674,358	13,000	-	-	1,687,358	13,000
60	Facilities Improvement	12,466,904	13,269,904	275,000	440,000	500,000	13,604,904	335,000
70	Habitat Remediation	100,002	100,002	-	-	-	100,002	-
90	Retiree Medical Ins. (Note 1)	(86,529)	482,472	31,000	341,800	100,000	271,672	(210,800)
95	Retirement Contingency (Note 2)	5,464	105,964	1,500	300,000	300,460	107,924	1,960
		<b>\$ 25,138,129</b>	<b>\$ 27,368,391</b>	<b>\$ 17,705,875</b>	<b>\$ 16,715,415</b>	<b>\$ -</b>	<b>\$ 28,358,851</b>	<b>\$ 990,460</b>

Note 1: At June 30, 2022, the net OPEB liability for retiree medical costs (assets held in a retiree medical Section 115 Trust less the total liability) was \$452,000. An amendment to the budget was recommended to the board to contribute \$400,000 to the trust in addition to transferring \$300,000 to the fund. An additional contribution of \$100,000 to the Trust is budgeted in FY 2023-24. This is the most updated information available on the net OPEB liability at this time, but once updated liability information is available, an analysis will be performed to determine whether a budget amendment should be proposed to make an additional contribution to the Trust.

Note 2: The District's net pension liability recorded at June 30, 2022, was \$500,000. As such, an amendment to the budget was recommended to the board to transfer \$300,000 to the fund in FY22-23. A contribution of \$200,000 to the Trust was made in FY 22-23. And a contribution of \$300,000 to the Trust is budgeted in FY 23-24. Any other additional funding will be considered once updated liability information is available. An analysis will be performed to determine whether a budget amendment should be proposed to make an additional contribution to the Trust. If a contribution to the Trust is proposed by a budget amendment, such contribution will be drawn from the balance in the Retirement Contingency Reserve Fund.

		<b>FISCAL YEAR 2024-25</b>						
Fund No.	Fund Name	2022-23 Estimated Balance	2023-24 Proposed Balance	2024-25 Projected Revenues	2024-25 Projected Expenditures	2024-25 Projected Transfers	2024-25 Projected Balance	Net (Use of)/ Addition to Reserves
10	Operating	\$ 9,920,876	\$ 10,651,676	\$ 17,570,965	\$ 16,269,193	\$ (1,164,472)	\$ 10,788,976	\$ 137,300
20	Vehicle Replacement	609,932	629,932	20,500	-	-	650,432	20,500
30	Liability Reserve	368,957	462,957	4,500	-	-	467,457	4,500
40	Equipment Replacement	835,926	842,426	7,000	-	-	849,426	7,000
50	Emergency Vector Control	1,674,358	1,687,358	15,000	-	-	1,702,358	15,000
60	Facilities Improvement	13,269,904	13,604,904	270,000	44,000	500,000	14,330,904	726,000
70	Habitat Remediation	100,002	100,002	-	-	-	100,002	-
90	Retiree Medical Insurance	482,472	271,672	35,000	247,300	250,000	309,372	37,700
95	Retirement Contingency	105,964	107,924	2,000	200,000	414,472	324,396	216,472
		<b>\$ 27,368,391</b>	<b>\$ 28,358,851</b>	<b>\$ 17,924,965</b>	<b>\$ 16,760,493</b>	<b>\$ 0</b>	<b>\$ 29,523,323</b>	<b>\$ 1,164,472</b>

# Fund Balance Reserves

## FISCAL YEAR 2023-24

Fund No.	Fund Name	2023-24 Proposed Balance	Target Balance
10	Operating	\$ 10,651,676	Note 1
20	Vehicle Replacement	629,932	Note 2
30	Liability Reserve	462,957	461,000
40	Equipment Replacement	842,426	Note 2
50	Emergency Vector Control	1,687,358	1,600,000
60	Facilities Improvement	13,604,904	Note 3
70	Habitat Remediation	100,002	100,000
90	Retiree Medical Insurance	271,672	175,000
95	Retirement Contingency	107,924	Note 4
		<b>\$ 28,358,851</b>	<b>\$ 2,336,000</b>

Note 1: The Fund Balance/Reserves Policy calls for an unrestricted Operating Fund balance equal to 17% - 50% of annual Operating Fund expenditures. For FY 2023-24, this range is \$2,841,600 to \$8,357,708. The proposed ending balance exceeds the maximum of this range in anticipation of any CalPERS UAL in FY 2023-24.

Note 2: The Fund Balance/Reserves Policy calls for reserves equal to a minimum of the estimated cost of replacing assets over five years up to the estimated replacement value. The proposed FY 2023-24 reserve balance falls within these guidelines.

Note 3: The reserve policy provides for an annual \$500,000 contribution to the reserves balance from the ad valorem property tax; the reserve is intended to increase while a facilities improvement plan is developed.

Note 4: Monies in the Retirement Contingency Fund are held for a potential amount due to OCERS at the next triennial true-up; in the year of true-up, any monies in excess of the liability may be returned to operations or may be contributed to the Section 115 Retirement Trust at that time.

## FISCAL YEAR 2024-25

Fund No.	Fund Name	2024-25 Projected Balance	Target Balance
10	Operating	\$ 10,788,976	Note 5
20	Vehicle Replacement	650,432	Note 6
30	Liability Reserve	467,457	354,000
40	Equipment Replacement	849,426	Note 6
50	Emergency Vector Control	1,702,358	1,600,000
60	Facilities Improvement	14,330,904	Note 7
70	Habitat Remediation	100,002	100,000
90	Retiree Medical Insurance	309,372	175,000
95	Retirement Contingency	324,396	Note 8
		<b>\$ 29,523,323</b>	<b>\$ 2,229,000</b>

Note 5: The Fund Balance/Reserves Policy calls for an unrestricted Operating Fund balance equal to 17% - 50% of annual Operating Fund expenditures. For FY 2024-25, this range is \$2,849,300 to \$8,380,200; the projected ending balance at the end of FY 2024-25 is higher than the range's maximum.

Note 6: The Fund Balance/Reserves Policy calls for reserves equal to a minimum of the estimated cost of replacing assets over five years up to the estimated replacement value. The proposed FY 2024-25 reserve balance falls within these guidelines.

Note 7: The reserve policy provides for an annual \$500,000 contribution to the reserves balance from the ad valorem property tax; the reserve is intended to increase while a facilities improvement plan is developed.

Note 8: Monies in the Retirement Contingency Fund are held for a potential amount due to OCERS at the next triennial true-up; in the year of true-up, any monies in excess of the liability may be returned to operations or may be contributed to the Section 115 Retirement Trust at that time.



# All Funds: Source and Use of Funds

## BUDGET FOR FISCAL YEAR 2023-24

<u>Use of Funds</u>	<u>Personnel</u>	<u>Maintenance &amp; Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
<b>Expenditures:</b>				
Operating Fund				
Executive	\$ 417,880	\$ 596,445	\$ -	\$ 1,014,325
Administrative Services	693,620	1,118,510	-	1,812,130
Scientific Technical Services	1,995,075	404,700	-	2,399,775
Operations	6,776,880	1,493,310	274,920	8,545,110
Communications	1,332,090	527,185	3,000	1,862,275
Subtotal Operating Fund	<u>11,215,545</u>	<u>4,140,150</u>	<u>277,920</u>	<u>15,633,615</u>
Vehicle Replacement Fund	-	-	-	-
Liability Reserve Fund	-	-	-	-
Equipment Replacement Fund	-	-	-	-
Emergency Vector Control Fund	-	-	-	-
Facilities Improvement Fund	-	40,000	400,000	440,000
Habitat Remediation Fund	-	-	-	-
Retiree Medical Insurance Fund	-	341,800	-	341,800
Retirement Contingency Fund	-	300,000	-	300,000
<b>Total Use of Funds - All Funds</b>	<u><u>\$ 11,215,545</u></u>	<u><u>\$ 4,821,950</u></u>	<u><u>\$ 677,920</u></u>	<u><u>16,715,415</u></u>
<b>Sources of Funds</b>				
Revenues				17,705,875
<b>Total Funding Sources</b>				<u>17,705,875</u>
<b>Net Addition to Reserves</b>				<u><u>\$ 990,460</u></u>

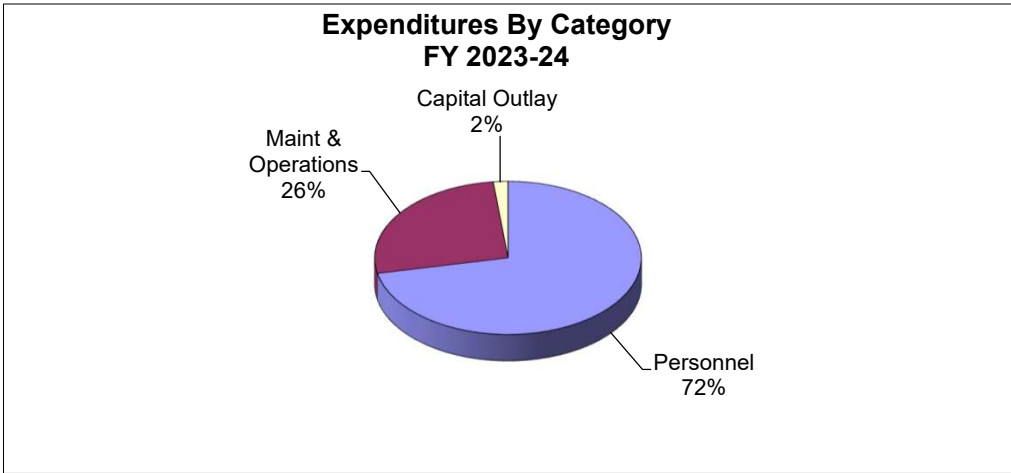
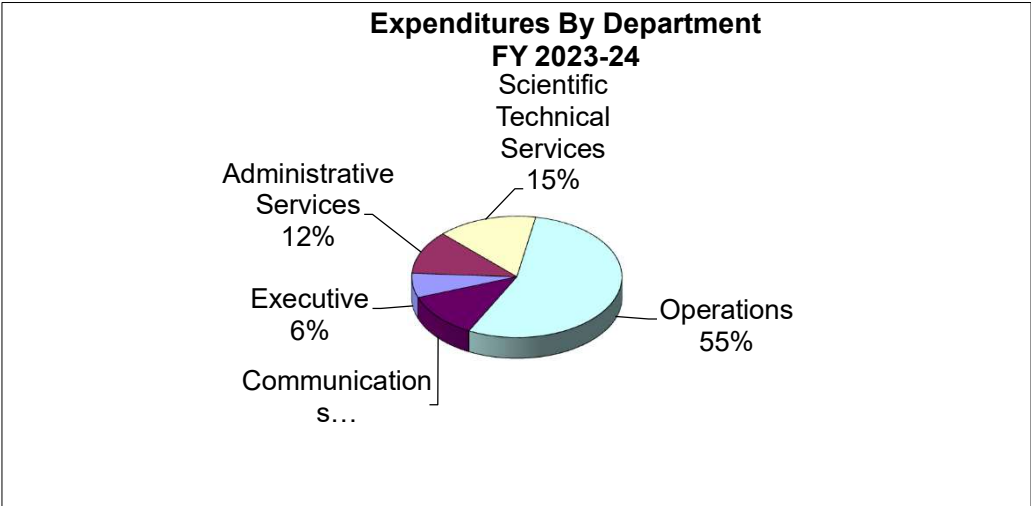
## PROJECTION FOR FISCAL YEAR 2024-25

<u>Use of Funds</u>	<u>Personnel</u>	<u>Maintenance &amp; Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
<b>Expenditures:</b>				
Operating Fund				
Executive	\$ 427,265	\$ 581,550	\$ -	\$ 1,008,815
Administrative Services	706,895	1,156,400	-	1,863,295
Scientific Technical Services	2,090,585	431,400	-	2,521,985
Operations	7,055,086	1,581,500	320,000	8,956,586
Communications	1,382,778	535,735	-	1,918,513
Subtotal Operating Fund	<u>11,662,608</u>	<u>4,286,585</u>	<u>320,000</u>	<u>16,269,193</u>
Vehicle Replacement Fund	-	-	-	-
Liability Reserve Fund	-	-	-	-
Equipment Replacement Fund	-	-	-	-
Emergency Vector Control Fund	-	-	-	-
Facilities Improvement Fund	-	44,000	-	44,000
Habitat Remediation Fund	-	-	-	-
Retiree Medical Insurance Fund	-	247,300	-	247,300
Retirement Contingency Fund	-	200,000	-	200,000
<b>Total Use of Funds - All Funds</b>	<u><u>\$ 11,662,608</u></u>	<u><u>\$ 4,777,885</u></u>	<u><u>\$ 320,000</u></u>	<u><u>16,760,493</u></u>
<b>Sources of Funds</b>				
Revenues				17,924,965
<b>Total Funding Sources</b>				<u>17,924,965</u>
<b>Net Addition to Reserves</b>				<u><u>\$ 1,164,472</u></u>

# Operating Fund Expenditure Summary

FY 2023-24	Executive	Administrative Services	Scientific Technical Services	Operations	Communication s	Operating Fund Total	Percent of Total
Personnel	\$ 417,880	\$ 693,620	\$ 1,995,075	\$ 6,776,880	\$ 1,332,090	\$ 11,215,545	72%
Maint & Operations	596,445	1,118,510	404,700	1,493,310	527,185	4,140,150	26%
Capital Outlay	-	-	-	274,920	3,000	277,920	2%
	\$ 1,014,325	\$ 1,812,130	\$ 2,399,775	\$ 8,545,110	\$ 1,862,275	\$ 15,633,615	100%
<b>Percent of Total</b>	6%	12%	15%	55%	12%		100%

FY 2024-25	Executive	Administrative Services	Scientific Technical Services	Operations	Communication s	Operating Fund Total	Percent of Total
Personnel	\$ 427,265	\$ 706,895	\$ 2,090,585	\$ 7,055,086	\$ 1,382,778	\$ 11,662,608	72%
Maint & Operations	581,550	1,156,400	431,400	1,581,500	535,735	4,286,585	26%
Capital Outlay	-	-	-	320,000	-	320,000	2%
	\$ 1,008,815	\$ 1,863,295	\$ 2,521,985	\$ 8,956,586	\$ 1,918,513	\$ 16,269,193	100%
<b>Percent of Total</b>	6%	12%	16%	55%	12%		100%



# Operating Fund Expenditure Summary

## BY DEPARTMENT AND EXPENDITURE TYPE

<b>FISCAL YEAR 2023-24</b>				
	Personnel	Maintenance & Operations	Capital Outlay	Total
<b>Executive</b>				
Trustees	\$ -	\$ 62,650	\$ -	\$ 62,650
District Manager	417,880	53,295	-	471,175
Legal Services	-	120,000	-	120,000
Non-Departmental	-	360,500	-	360,500
sub-total	417,880	596,445	-	1,014,325
<b>Administrative Services</b>				
Administrative Services	693,620	244,910	-	938,530
Insurance	-	873,600	-	873,600
sub-total	693,620	1,118,510	-	1,812,130
<b>Scientific Technical Services</b>	1,995,075	404,700	-	2,399,775
<b>Operations</b>				
Field Operations	6,294,875	1,062,510	45,000	7,402,385
Vehicle Maintenance	318,695	310,000	224,620	853,315
Building Maintenance	163,310	120,800	5,300	289,410
sub-total	6,776,880	1,493,310	274,920	8,545,110
<b>Communications</b>				
Public Information	576,290	201,010	3,000	780,300
Information Technology	575,970	326,175	-	902,145
Public Service	179,830	-	-	179,830
sub-total	1,332,090	527,185	3,000	1,862,275
<b>Total Operating Expenditures</b>	\$ 11,215,545	\$ 4,140,150	\$ 277,920	\$ 15,633,615

<b>FISCAL YEAR 2024-25</b>				
	Personnel	Maintenance & Operations	Capital Outlay	Total
<b>Executive</b>				
Trustees	\$ -	\$ 71,500	\$ -	\$ 71,500
District Manager	427,265	48,050	-	475,315
Legal Services	-	102,500	-	102,500
Non-Departmental	-	359,500	-	359,500
sub-total	427,265	581,550	-	1,008,815
<b>Administrative Services</b>				
Administrative Services	706,895	249,700	-	956,595
Insurance	-	906,700	-	906,700
sub-total	706,895	1,156,400	-	1,863,295
<b>Scientific Technical Services</b>	2,090,585	431,400	-	2,521,985
<b>Operations</b>				
Field Operations	6,520,952	1,066,200	20,000	7,607,152
Vehicle Maintenance	358,438	408,500	300,000	1,066,938
Building Maintenance	175,697	106,800	-	282,497
sub-total	7,055,086	1,581,500	320,000	8,956,586
<b>Communications</b>				
Public Information	600,286	212,035	-	812,321
Information Technology	595,867	323,700	-	919,567
Public Service	186,625	-	-	186,625
sub-total	1,382,778	535,735	-	1,918,513
<b>Total Operating Expenditures</b>	\$ 11,662,608	\$ 4,286,585	\$ 320,000	\$ 16,269,193

# Capital Outlay Summary

	2022-23 Budget	2023-24 Budget
<b>Operating Fund</b>		
<b>Executive</b>		
None	-	-
<b>Administrative Services</b>		
None	-	-
<b>Scientific Technical Services</b>		
(1) Autoclave machine	9,000	-
	9,000	-
<b>Operations</b>		
(7), (2) 4 x 2 Ford Ranger Trucks	245,000	70,000
(1), (2) 4 x 4 Ford Ranger Trucks	35,000	80,000
(2) Ford Maverick	-	60,000
(8), (5) Camper Shells	19,600	14,620
(1) Underground Drone	-	45,000
(1) IMop Lite	-	5,300
	299,600	274,920
<b>Communications</b>		
(1) Santa Ana Zoo Display	5,000	-
(1) Digital Display	-	3,000
	5,000	3,000
<b>Operating Fund Total</b>	<b>\$ 313,600</b>	<b>\$ 277,920</b>
<b>Facilities Improvement Fund</b>		
(1) SIT TI	\$ 200,000	\$ 200,000
(1) HBP TI	-	200,000
<b>Facilities Improvement Fund</b>	<b>\$ 200,000</b>	<b>\$ 400,000</b>
<b>Total Capital Outlay</b>	<b>\$ 513,600</b>	<b>\$ 677,920</b>

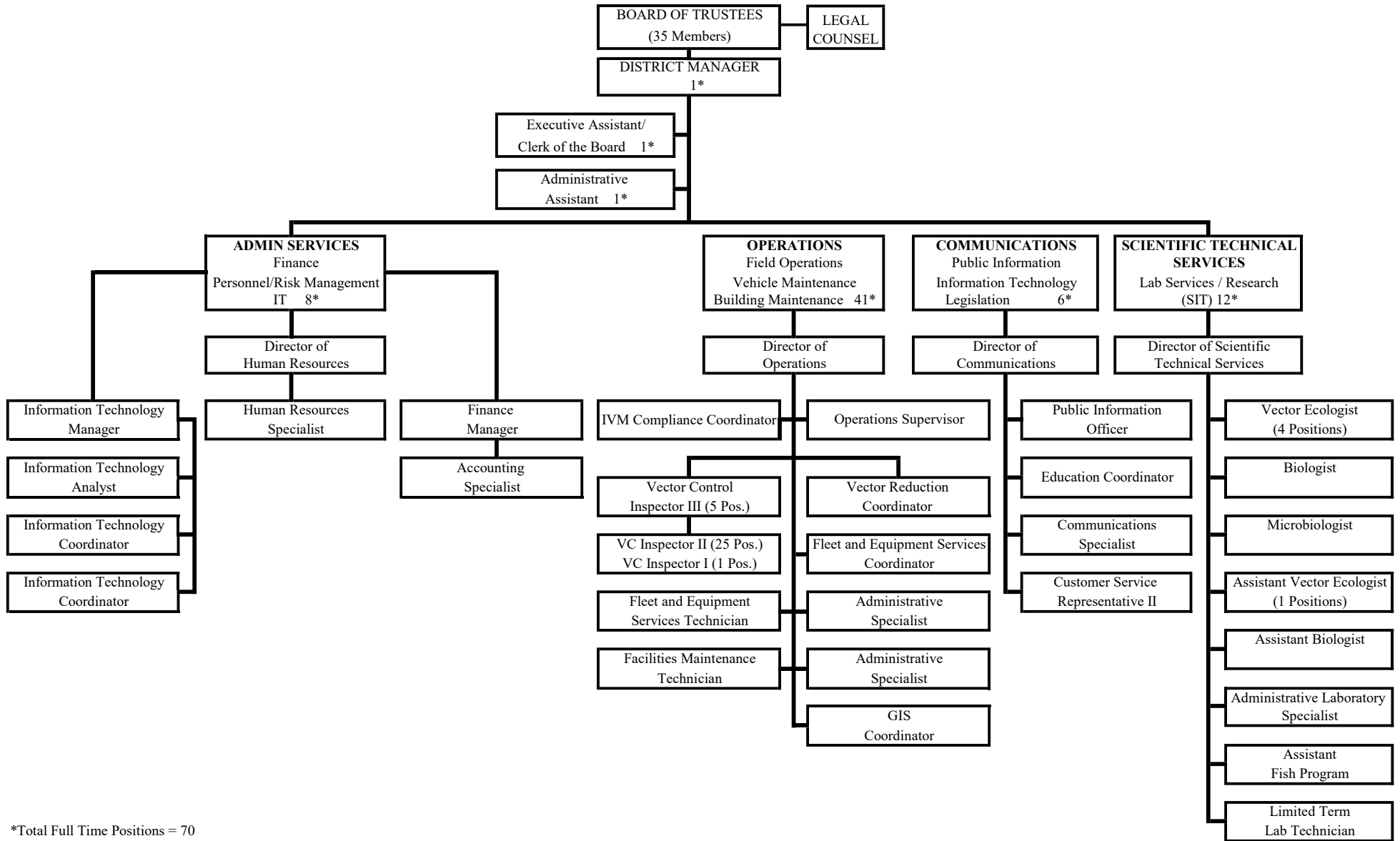
# Personnel Summary

Pay Range	Full-Time Staff (Full-Time Equivalent)	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
	District Manager	1	1	1	1	1
A-44	Accounting Specialist	1	1	1	1	1
A-40	Administrative Assistant	1	1	1	1	1
A-44	Administrative Specialist - Lab	1	1	1	1	1
A-44	Administrative Specialist - OPS	1	1	1	1	1
A-53	Assistant Biologist	-	1	1	1	1
A-40	Assistant Fish Program	1	1	1	1	1
A-53	Assistant Vector Ecologist	1	1	1	1	1
A-58	Biologist	2	1	1	1	1
A-44	Communications Specialist	1	1	1	1	1
A-36	Customer Service Representative I	2	1	1	1	1
A-40	Customer Service Representative II	-	1	1	1	1
A-44	Data Application Specialist	1	1	1	1	1
A-65	Director of Communications	1	1	1	1	1
A-65	Director of Human Resources	-	-	-	1	1
A-65	Director of Operations	1	1	1	1	1
A-65	Director of Scientific Technical Services	1	1	1	1	1
A-53	Education Coordinator	1	1	1	1	1
A-58	Executive Assistant/Clerk of the Board	1	1	1	1	1
A-43	Facilities Maintenance Technician	1	1	1	1	1
A-64	Finance Manager	1	1	1	1	1
A-55	Fleet and Equipment Services Coordinator	1	1	1	1	1
A-50	Fleet and Equipment Services Mechanic	1	-	-	1	1
A-43	Fleet and Equipment Services Technician	1	1	1	-	-
A-55	GIS Coordinator	1	1	1	1	1
A-64	Human Resources Manager	1	1	1	-	-
A-44	Human Resources Specialist	1	1	1	1	1
A-59	Information Technology Analyst	1	1	1	1	1
A-50	Information Technology Coordinator	1	1	1	1	1
A-64	Information Technology Manager	1	1	1	1	1
A-58	IVM Compliance Coordinator	1	1	1	1	1
A-40	LT Lab Tech	-	-	1	1	1
A-53	Microbiologist	1	1	1	1	1
A-55	Operations Coordinator	1	1	1	1	1
A-58	Operations Supervisor	1	1	1	1	1
A-54	Public Information Officer	1	1	1	1	1
A-58	Urban Water Program Manager	1	1	-	-	-
A-55	Vector Reduction Coordinator	-	-	1	1	1
A-40	Vector Control Inspector I	1	3	3	2	2
A-50	Vector Control Inspector II	23	23	23	24	24
A-55	Vector Control Inspector III	6	5	5	5	5
A-58	Vector Ecologist	3	4	4	4	4
	Total Full-time Employees (Note 1)	<b>68</b>	<b>69</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Seasonal/Extra Help Employees (number of hires)</b>						
	Operations Department	41	45	44	50	55
	Technical Services Department	11	11	15	15	15
	Communications Department	1	1	1	1	1
	Total Seasonal/Extra Help Employees	<b>53</b>	<b>57</b>	<b>60</b>	<b>66</b>	<b>71</b>
<p>Note 1: During FY 2022/23 there were multiple retirements that created new opportunities to make innovative changes to the District's organizational efficiency such as reorganizing the Inspector positions as well as Administrative Services. The District expects to continue with these changes in the 2023-24 budget year as it moves to replace the Human Resource Manager with a Director of HR.</p>						

# Orange County Mosquito and Vector Control District

## Organizational Chart

July 1, 2023



\*Total Full Time Positions = 70

# Revenues

Fund No. Fund	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Operating Fund</b>							
10.4100 Property Tax	\$ 6,559,585	\$ 6,792,603	\$ 7,045,005	\$ 7,242,091	\$ 7,250,000	\$ 7,498,000	\$ 7,722,940
10.4105 1996 Benefit Assessment	1,557,798	1,563,008	1,564,216	1,578,625	1,578,923	1,581,955	\$ 1,590,000
10.4106 2004 Benefit Assessment	6,635,997	6,676,206	6,775,338	7,378,639	7,388,804	7,636,420	\$ 7,635,525
10.4200 Interest	124,587	14,599	(145,994)	40,000	74,680	65,000	70,000
10.4300 Miscellaneous	6,578	5,282	16,996	15,000	12,000	12,000	15,000
10.4305 Residuals & Pass Through	591,453	691,987	767,743	425,000	490,000	450,000	425,000
10.4310 Rent for Cell Sites	28,897	29,764	31,156	29,909	29,950	31,500	32,500
10.4315 VCJPA Pooled Services	72,429	63,123	191,012	65,000	7,355	20,000	20,000
10.45XX Charges for Services	90,857	100,263	136,952	60,000	62,000	60,000	60,000
<b>Total Operating Fund</b>	<b>15,668,181</b>	<b>15,936,836</b>	<b>16,382,424</b>	<b>16,834,264</b>	<b>16,893,712</b>	<b>17,354,875</b>	<b>17,570,965</b>
<b>Vehicle Replacement</b>							
20.4200 Interest	11,093	2,133	(7,834)	3,000	5,500	5,000	5,500
20.4400 Sale of Vehicles	19,398	33,769	-	10,000	21,158	15,000	15,000
<b>Total Vehicle Replacement Fund</b>	<b>30,491</b>	<b>35,902</b>	<b>(7,834)</b>	<b>13,000</b>	<b>26,658</b>	<b>20,000</b>	<b>20,500</b>
<b>Liability Reserve</b>							
30.4200 Interest	7,347	1,394	(4,909)	2,500	3,500	4,000	4,500
<b>Equipment Replacement</b>							
40.4200 Interest	17,109	3,255	(11,131)	5,000	7,200	6,500	7,000
<b>Emergency Vector Control</b>							
50.4200 Interest	34,255	6,517	(22,286)	9,500	15,100	13,000	15,000
<b>Facilities Improvement</b>							
60.4100 Property Leases	319,564	298,943	321,535	245,000	231,000	205,000	195,000
60.4200 Interest	155,691	30,596	(178,536)	55,000	105,000	70,000	75,000
<b>Total Facilities Improvement Fund</b>	<b>475,255</b>	<b>329,539</b>	<b>143,000</b>	<b>300,000</b>	<b>336,000</b>	<b>275,000</b>	<b>270,000</b>
<b>Retiree Medical Insurance</b>							
90.4150 Retiree Medical Insurance	33,909	33,582	30,469	33,000	27,000	31,000	35,000
90.4151 PARS Trust Reimbursement	-	-	-	-	-	-	-
<b>Total Retiree Medical Insurance Fund</b>	<b>33,909</b>	<b>33,582</b>	<b>30,469</b>	<b>33,000</b>	<b>27,000</b>	<b>31,000</b>	<b>35,000</b>
<b>Retirement Contingency</b>							
95.4200 Interest	5,178	1,086	1,193	1,500	500	1,500	2,000
		0					
<b>Grand Total All Funds</b>	<b>\$ 16,271,725</b>	<b>\$ 16,348,112</b>	<b>\$ 16,510,925</b>	<b>\$ 17,198,764</b>	<b>\$ 17,309,670</b>	<b>\$ 17,705,875</b>	<b>\$ 17,924,965</b>

# Department: Executive

## Departmental Programs

Trustees  
 District Manager  
 Legal Services  
 Non-Departmental

## Department Overview

The Orange County Mosquito and Vector Control District is a special district organized in 1947. The District is governed by a 35 member Board of Trustees representing the 34 cities of Orange County and the County at large. The Board of Trustees is the legislative body of the District and is responsible for the policies of the District and general oversight of the District's operations and performance. The Board of Trustees has seven standing committees: Executive; Policy and Personnel; Budget and Finance; Building, Property and Equipment; Operations; Public Relations; and Nuisance Abatement.

The District Manager is appointed by the Board of Trustees and serves at its pleasure. The District Manager is the Chief Executive 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 an Executive Assistant/Clerk of the Board. The Executive Assistant/Clerk of the Board is responsible for the preparation of the agenda for the Trustee Board meetings and the maintaining of all official District documents and records. In addition, the Executive Assistant/Clerk of the Board provides general clerical support to the Board and District Manager.

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, District Counsel reviews all legal documents and represents the District in matters involving litigation.

## Budget Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
Personnel	\$ 395,740	\$ 388,838	\$ 424,705	\$ 434,805	\$ 417,880	\$ 427,265
Maintenance & Operations	493,513	406,350	597,185	460,800	596,445	\$ 581,550
Capital Outlay	75	8,203	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 889,329</b>	<b>\$ 803,391</b>	<b>\$ 1,021,890</b>	<b>\$ 895,605</b>	<b>\$ 1,014,325</b>	<b>\$ 1,008,815</b>
Percentage Change	13.3%	-9.7%	27.2%	11.5%	13.3%	-0.5%

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Full-time Positions</b>						
District Manager	1	1	1	1	1	1
Executive Assistant / Clerk of the Board	1	1	1	1	1	1
	2	2	2	2	2	2



<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>Trustees</b>
<b>Program No.:</b>	<b>10.110</b>

<b>Budget Summary</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	39,565	53,495	66,660	56,000	62,650	71,500
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 39,565</b>	<b>\$ 53,495</b>	<b>\$ 66,660</b>	<b>\$ 56,000</b>	<b>\$ 62,650</b>	<b>\$ 71,500</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>Trustees</b>
<b>Program No.:</b>	<b>10.110</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2023-24 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
<b><i>Maintenance &amp; Operations</i></b>							
10.110.7001	Supplies/Division Expense	\$ 1,096	\$ 1,385	\$ 1,500	\$ 7,000	\$ 1,500	\$ 2,000
10.110.7902	Trustee-in-Lieu	38,200	36,800	42,000	39,500	42,000	42,000
10.110.7906	Training	-	-	1,000	-	1,000	1,000
10.110.7907	Conferences & Meetings	269	15,310	22,160	9,500	18,150	26,500
		<b>39,565</b>	<b>53,495</b>	<b>66,660</b>	<b>56,000</b>	<b>62,650</b>	<b>71,500</b>
<b>Total Trustees</b>		<b>\$ 39,565</b>	<b>\$ 53,495</b>	<b>\$ 66,660</b>	<b>\$ 56,000</b>	<b>\$ 62,650</b>	<b>\$ 71,500</b>

<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>District Manager</b>
<b>Program No.:</b>	<b>10.120</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 395,740	\$ 388,838	\$ 424,705	\$ 434,805	\$ 417,880	\$ 427,265
Maintenance & Operations	14,020	34,974	46,525	36,300	53,295	48,050
Capital Outlay	75	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 409,835</b>	<b>\$ 423,812</b>	<b>\$ 471,230</b>	<b>\$ 471,105</b>	<b>\$ 471,175</b>	<b>\$ 475,315</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b>Full-time Positions</b>						
District Manager	1	1	1	1	1	1
Executive Assistant / Clerk of the Board	1	1	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>District Manager</b>
<b>Program No.:</b>	<b>10.120</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
	<b><i>Personnel</i></b>						
10.120.6001	Salaries - Regular	\$ 301,376	\$ 282,655	\$ 292,915	\$ 290,735	\$300,595.00	\$ 306,605
10.120.6101	Comp Time Payout	-	2,272	2,500	5,100	2,500	2,000
10.120.6102	Vacation Payout	5,550	3,496	22,000	33,000	5,000	5,000
10.120.6103	Sick Leave Payout	3,042	3,005	3,500	1,500	1,500	2,000
10.120.6104	Admin Leave	7,863	4,370	10,500	17,000	6,500	7,000
10.120.6105	Executive Leave	252	5,107	7,500	2,750	2,750	2,750
10.120.6209	Unemployment Insurance	868	868	900	895	900	900
10.120.6210	Medicare & FICA	4,805	4,676	4,930	4,850	4,635	4,730
10.120.6212	Retirement	27,757	30,823	26,500	27,500	29,000	30,000
10.120.6220	Health Insurance	24,111	24,779	25,000	24,200	35,000	36,000
10.120.6230	Dental Insurance	841	951	2,100	1,300	2,100	2,500
10.120.6240	Life and AD&D Insurance	456	456	600	500	600	650
10.120.6245	LTD Insurance	1,474	1,474	1,700	1,520	1,700	1,800
10.120.6250	Vision Insurance	142	142	200	145	200	200
10.120.6269	Short Term Disability	1,005	1,013	1,100	1,050	1,100	1,200
10.120.6275	Deferred Compensation	11,700	11,950	11,960	11,960	13,000	13,130
10.120.6290	Auto Allowance	4,500	10,800	10,800	10,800	10,800	10,800
		<b>\$ 395,740</b>	<b>\$ 388,838</b>	<b>\$ 424,705</b>	<b>\$ 434,805</b>	<b>\$ 417,880</b>	<b>\$ 427,265</b>

<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>District Manager</b>
<b>Program No.:</b>	<b>10.120</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>District Manager</b>
<b>Program No.:</b>	<b>10.120</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2023-24 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
<b><i>Maintenance &amp; Operations</i></b>							
10.120.7001	Supplies/Division Expense	437	484	1,000	1,000	1,000	3,000
10.120.7003	Minor Office Equipment	-	325	1,000	400	1,000	1,000
10.120.7006	Postage	-	-	500	-	500	500
10.120.7019	Publications	389	405	300	300	300	300
10.120.7022	Public Relations	-	-	500	-	500	500
10.120.7110	Cellular Service	1,789	2,075	1,700	1,600	1,700	1,750
10.120.7901	Employee Appreciation	7,436	15,729	16,000	15,500	17,000	16,500
10.120.7906	Training	543	-	1,500	-	1,500	1,500
10.120.7907	Conferences & Meetings	3,426	15,957	24,025	17,500	29,795	23,000
		<b>14,020</b>	<b>34,974</b>	<b>46,525</b>	<b>36,300</b>	<b>53,295</b>	<b>48,050</b>
<b><i>Capital Outlay</i></b>							
10.120.8100	Equipment	75	-	-	-	-	-
		<b>75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total District Manager</b>		<b>\$ 409,835</b>	<b>\$ 423,812</b>	<b>\$ 471,230</b>	<b>\$ 471,105</b>	<b>\$ 471,175</b>	<b>\$ 475,315</b>

<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>Legal Services</b>
<b>Program No.:</b>	<b>10.130</b>

<b>Budget Summary</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	111,464	60,177	137,000	102,000	120,000	102,500
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 111,464</b>	<b>\$ 60,177</b>	<b>\$ 137,000</b>	<b>\$ 102,000</b>	<b>\$ 120,000</b>	<b>\$ 102,500</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>Legal Services</b>
<b>Program No.:</b>	<b>10.130</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2023-24 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
<b><i>Maintenance &amp; Operations</i></b>							
10.130.7507	District Counsel	\$ 36,120	\$ 25,167	\$ 55,000	\$ 32,000	\$ 50,000	\$ 60,000
10.130.7508	Labor Counsel	75,344	35,010	55,000	35,000	55,000	40,000
10.130.7514	Professional Services	-	-	27,000	35,000	15,000	2,500
		<b>111,464</b>	<b>60,177</b>	<b>137,000</b>	<b>102,000</b>	<b>120,000</b>	<b>102,500</b>
<b>Total Legal Services</b>		<b>\$ 111,464</b>	<b>\$ 60,177</b>	<b>\$ 137,000</b>	<b>\$ 102,000</b>	<b>\$ 120,000</b>	<b>\$ 102,500</b>

<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>Non-Departmental</b>
<b>Program No.:</b>	<b>10.140</b>

Budget Summary	FY 2020-21	FY 2021-22	FY 2023-24	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	328,464	257,703	347,000	266,500	360,500	359,500
Capital Outlay	-	8,203	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 328,464</b>	<b>\$ 265,907</b>	<b>\$ 347,000</b>	<b>\$ 266,500</b>	<b>\$ 360,500</b>	<b>\$ 359,500</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Executive</b>
<b>Program:</b>	<b>Non-Departmental</b>
<b>Program No.:</b>	<b>10.140</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2023-24 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b><i>Maintenance &amp; Operations</i></b>							
10.140.7001	Supplies/Division Expense	\$ 3,544	\$ 10,404	\$ 9,000	\$ 8,000	\$ 9,000	\$ 9,500
10.140.7005	Household Expense	23,374	21,438	21,000	23,000	21,000	21,500
10.140.7006	Postage	1,049	639	2,000	2,000	2,000	2,000
10.140.7026	Disaster Preparedness	622	11,891	7,500	1,500	7,500	8,500
10.140.7120	Telephone	36,197	34,836	38,000	39,000	40,000	42,000
10.140.7210	Electricity	68,494	78,370	71,000	71,500	73,000	75,000
10.140.7220	Natural Gas	1,964	3,393	3,500	8,500	8,000	8,000
10.140.7230	Water	2,969	4,822	4,500	4,200	4,500	5,000
10.140.7403	Lease & Rental of Equipment	9,971	11,127	10,500	9,900	10,500	10,500
10.140.7404	Landscape Improvement	32,282	-	-	-	-	-
10.140.7406	Security Alarm Expense	985	1,155	1,500	1,400	1,500	1,500
10.140.7410	Refuse Disposal	10,390	8,322	8,500	8,500	8,500	9,000
10.140.7514	Professional Services	81,338	3,850	100,000	25,000	100,000	100,000
10.140.7520	Records Retention & Disposal	-	-	5,000	-	5,000	2,000
10.140.7522	District Mgr Discretionary M & C	14,979	22,862	25,000	19,000	25,000	20,000
10.140.7903	Memberships	40,305	44,594	40,000	45,000	45,000	45,000
		<b>328,464</b>	<b>257,703</b>	<b>347,000</b>	<b>266,500</b>	<b>360,500</b>	<b>359,500</b>
<b><i>Capital Outlay</i></b>							
10.140.8100	Equipment	-	8,203	-	-	-	-
		<b>-</b>	<b>8,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>		<b>\$ 328,464</b>	<b>\$ 265,907</b>	<b>\$ 347,000</b>	<b>\$ 266,500</b>	<b>\$ 360,500</b>	<b>\$ 359,500</b>

# Department: Administrative Services

## Departmental Programs

Administrative Services  
Insurance

## Department Overview

The Administrative Services Department provides various support functions for the District. Administrative Services is responsible for Finance and Budget, Human Resources, Risk Management (Insurance) and Payroll. Financial responsibilities include developing and monitoring the annual budget; preparing monthly financial statements, accounts payables and receivables; administering petty cash; deferred compensation programs; managing fixed assets inventories; and ensuring compliance with 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 and Salary Resolution.

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 Agency) 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.

## Budget Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
Personnel	\$ 590,967	\$ 598,353	\$ 624,300	\$ 598,458	\$ 693,620	\$ 706,895
Maintenance & Operations	959,492	962,664	1,086,465	1,040,057	1,118,510	1,156,400
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,550,459</b>	<b>\$ 1,561,017</b>	<b>\$ 1,710,765</b>	<b>\$ 1,638,515</b>	<b>\$ 1,812,130</b>	<b>\$ 1,863,295</b>
Percentage Change	12.8%	0.7%	9.6%	5.0%	10.6%	3%

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Full-time Positions</b>						
Finance Manager	1	1	1	1	1	1
Accounting Specialist	1	1	1	1	1	1
Director Human Resources	-	-	-	-	1	1
Human Resources Manager	1	1	1	1	-	-
Human Resources Specialist	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
	5	5	5	5	5	5

<b>Department:</b>	<b>Administrative Services</b>
<b>Program:</b>	<b>Administrative Services</b>
<b>Program No.:</b>	<b>10.210</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 590,967	\$ 598,353	\$ 624,300	\$ 598,458	\$ 693,620	\$ 706,895
Maintenance & Operations	197,200	208,251	253,865	209,200	244,910	249,700
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 788,167</b>	<b>\$ 806,604</b>	<b>\$ 878,165</b>	<b>\$ 807,658</b>	<b>\$ 938,530</b>	<b>\$ 956,595</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Finance Manager	1	1	1	1	1	1
Accounting Specialist	1	1	1	1	1	1
Director of Human Resources	-	-	-	-	1	1
Human Resources Manager	1	1	1	1	-	-
Human Resources Specialist	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Administrative Services</b>
<b>Program:</b>	<b>Administrative Services</b>
<b>Program No.:</b>	<b>10.210</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
	<b>Personnel</b>						
10.210.6001	Salaries - Regular	\$ 419,297	\$ 423,023	\$ 432,188	\$ 355,000	\$ 485,000	\$ 499,552
10.210.6002	Extra Help/Seasonal	-	3,561	5,000	45,000	15,000	5,000
10.210.6003	Overtime	650	1,579	2,000	2,000	2,000	2,000
10.210.6004	Bilingual Pay	2,496	2,496	2,500	2,496	3,120	3,120
10.210.6101	Comp Time Payout	2,143	1,120	2,000	4,100	2,000	3,500
10.210.6102	Vacation Payout	4,812	9,968	12,500	28,000	15,000	15,000
10.210.6103	Sick Leave Payout	1,860	918	1,500	1,500	1,500	2,000
10.210.6105	Executive Leave	9,856	6,183	6,500	1,500	6,500	6,500
10.210.6209	Unemployment Insurance	2,170	2,356	2,200	3,500	2,604	2,604
10.210.6210	Medicare and FICA	7,048	7,101	6,762	6,762	7,796	7,819
10.210.6212	Retirement	36,176	36,241	39,000	37,500	39,000	41,000
10.210.6220	Health Insurance	68,670	67,621	72,000	72,500	72,000	75,000
10.210.6230	Dental Insurance	5,297	4,149	6,000	4,500	6,000	6,500
10.210.6240	Life and AD&D Insurance	969	930	1,200	900	1,200	1,200
10.210.6245	LTD Insurance	2,804	2,578	3,200	2,700	3,200	3,500
10.210.6250	Vision Insurance	1,061	728	1,200	850	1,200	1,300
10.210.6269	Short Term Disability	1,507	1,532	1,750	1,550	1,750	1,900
10.210.6275	Deferred Compensation	18,150	20,270	20,800	22,100	22,750	23,400
10.210.6290	Auto Allowance	6,000	6,000	6,000	6,000	6,000	6,000
		<b>\$ 590,967</b>	<b>\$ 598,353</b>	<b>\$ 624,300</b>	<b>\$ 598,458</b>	<b>\$ 693,620</b>	<b>\$ 706,895</b>

<b>Department:</b>	<b>Administrative Services</b>
<b>Program:</b>	<b>Administrative Services</b>
<b>Program No.:</b>	<b>10.210</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Administrative Services</b>
<b>Program:</b>	<b>Administrative Services</b>
<b>Program No.:</b>	<b>10.210</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Maintenance &amp; Operations</b>							
10.210.7001	Supplies/Division Expense	4,309	3,606	4,000	4,000	4,000	4,000
10.210.7003	Minor Office Equipment	504	50	1,000	4,500	1,000	1,000
10.210.7006	Postage	804	666	1,000	250	1,000	1,000
10.210.7007	Printing Costs	734	-	1,500	500	1,500	1,500
10.210.7018	Employee Physicals & First Aid	8,025	19,386	12,500	11,600	12,500	12,500
10.210.7020	HR Recruitment Expense	8,752	11,661	11,000	9,200	10,000	12,000
10.210.7110	Cellular Service	1,980	2,749	2,100	2,050	2,100	2,200
10.210.7504	Auditing Contract	15,970	16,450	17,900	17,900	20,000	21,000
10.210.7511	Software Maintenance	56,828	51,494	59,000	55,000	59,000	62,000
10.210.7514	Professional Services	15,470	17,855	20,000	15,900	18,000	19,000
10.210.7701	Administrative Fees	10,920	12,670	11,000	11,000	11,500	12,000
10.210.7702	Assessment Expense	30,420	31,631	35,000	31,900	35,000	37,000
10.210.7703	Taxes & Assessments	5,472	4,821	12,000	7,500	9,500	1,000
10.210.7704	Tax Collections Charge	27,825	26,085	35,000	33,000	35,000	39,000
10.210.7903	Memberships	3,232	1,793	1,500	1,200	1,500	1,500
10.210.7904	Tuition Reimbursement	589	1,349	4,000	-	4,000	3,500
10.210.7906	Training	19	550	8,500	2,500	2,500	5,500
10.210.7907	Conferences & Meetings	897	5,436	14,365	-	14,310	11,500
10.210.7908	Continuing Education	2,521	-	2,500	1,200	2,500	2,500
		<b>197,200</b>	<b>208,251</b>	<b>253,865</b>	<b>209,200</b>	<b>244,910</b>	<b>249,700</b>
<b>Capital Outlay</b>							
10.210.8100	Equipment	-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total Administrative Services</b>		<b>\$ 788,167</b>	<b>\$ 806,604</b>	<b>\$ 878,165</b>	<b>\$ 807,658</b>	<b>\$ 938,530</b>	<b>\$ 956,595</b>



<b>Department:</b>	<b>Administrative Services</b>
<b>Program:</b>	<b>Insurance</b>
<b>Program No.:</b>	<b>10.220</b>

<b>Budget Summary</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	762,292	754,413	832,600	830,857	873,600	906,700
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 762,292</b>	<b>\$ 754,413</b>	<b>\$ 832,600</b>	<b>\$ 830,857</b>	<b>\$ 873,600</b>	<b>\$ 906,700</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Administrative Services</b>
<b>Program:</b>	<b>Insurance</b>
<b>Program No.:</b>	<b>10.220</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
	<b><i>Maintenance &amp; Operations</i></b>						
10.220.7310	Workers Compensation	\$ 481,518	\$ 433,834	\$ 475,000	\$ 492,000	\$ 520,000	\$ 520,000
10.220.7320	General Liability	217,020	281,360	290,000	299,464	310,000	315,000
10.220.7330	Property Insurance & Admin Costs	40,539	37,799	42,000	37,902	42,000	45,000
10.220.7340	Earthquake Insurance	21,863	-	24,000	-	-	25,000
10.220.7360	Group Fidelity Premium	1,352	1,420	1,600	1,491	1,600	1,700
<b>Total Insurance</b>		<b>\$ 762,292</b>	<b>\$ 754,413</b>	<b>\$ 832,600</b>	<b>\$ 830,857</b>	<b>\$ 873,600</b>	<b>\$ 906,700</b>

# Department: Scientific Technical Services

## Departmental Programs

Scientific Technical Services

## Department Overview

The Department of Scientific Technical Services conducts routine surveillance for several mosquito-borne diseases (West Nile virus, St. Louis encephalitis, and Western Equine encephalomyelitis), rodent-borne diseases (hantavirus and bubonic plague), tick-borne diseases (Lyme Borreliosis and Rocky Mountain spotted fever), and small mammal-reservoir diseases (murine and flea-borne typhus) throughout Orange County. The Department's environmental biologists develop vector minimization guidelines for other governmental regulatory agencies, make assessments of potential vector-producing sites as the result of residential development projects, monitor Best Management Practice (BMP) wetland usage, and oversee mosquito fish production and distribution. Additionally, Scientific Technical Services personnel proactively investigate re-emerging and emerging public health threats, such as Chagas' disease, Pacific Coast Tick Fever, and the introduction of new pests (brown widow spider, bark scorpion, and invasive *Aedes* mosquito species). Staff members also provide technical assistance to the Operations Department, specimen identification services, and advice for the public on pests and vector-borne diseases. The Department's proactive projects include developing the new SIT program in FY 2022-23 and continued development through FY2023-24.

## Budget Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
Personnel	\$ 1,470,379	\$ 1,514,556	\$ 1,998,378	\$ 1,827,506	\$ 1,995,075	\$ 2,090,585
Maintenance & Operations	204,705	267,855	352,115	309,750	404,700	431,400
Capital Outlay	62,722	-	9,000	9,300	-	-
<b>Total Expenditures</b>	<b>\$ 1,737,806</b>	<b>\$ 1,782,411</b>	<b>\$ 2,359,493</b>	<b>\$ 2,146,556</b>	<b>\$ 2,399,775</b>	<b>\$ 2,521,985</b>
Percentage Change	7.3%	2.6%	32.4%	20.4%	11.8%	5%

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Full-time Positions</b>						
Director of Scientific Technical Services	1	1	1	1	1	1
Biologist	2	1	1	1	1	1
Assistant Biologist	-	1	1	1	1	1
Vector Ecologist	3	3	4	4	4	4
Assistant Vector Ecologist	1	2	1	1	1	1
Microbiologist	1	1	1	1	1	1
Assistant Fish Program	1	1	1	1	1	1
LT Lab Tech	-	-	1	1	1	1
Administrative Specialist- Lab	1	1	1	1	1	1
	10	11	12	12	12	12

<b>Department:</b>	<b>Scientific Technical Services</b>
<b>Program:</b>	<b>Technical Services</b>
<b>Program No.:</b>	<b>10.310</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 1,470,379	\$ 1,514,556	\$ 1,874,056	\$ 1,742,751	\$ 1,879,840	\$ 1,963,380
Maintenance & Operations	204,705	267,855	282,585	240,750	315,200	313,900
Capital Outlay	62,722	-	9,000	9,300	-	-
<b>Total Expenditures</b>	<b>\$ 1,737,806</b>	<b>\$ 1,782,411</b>	<b>\$ 2,165,641</b>	<b>\$ 1,992,801</b>	<b>\$ 2,195,040</b>	<b>\$ 2,277,280</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Director of Scientific Technical Services	1	1	1	1	1	1
Biologist	2	1	1	1	1	1
Assistant Biologist	-	1	1	1	1	1
Vector Ecologist	3	3	4	4	4	4
Assistant Vector Ecologist	1	2	1	1	1	1
Microbiologist	1	1	1	1	1	1
Assistant Fish Program	1	1	1	1	1	1
Administrative Specialist	1	1	1	1	1	1
	10	11	11	11	11	11

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Scientific Technical Services</b>
<b>Program:</b>	<b>Technical Services</b>
<b>Program No.:</b>	<b>10.310</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
<b>Personnel</b>							
10.310.6001	Salaries - Regular	\$ 903,534	\$ 995,714	\$ 1,103,154	\$ 1,105,200	\$ 1,155,213	\$ 1,189,870
10.310.6002	Extra Help/Seasonal	157,475	140,791	338,342	230,000	\$ 287,415	\$ 320,000
10.310.6003	Overtime	2,769	4,965	9,500	2,300	\$ 9,500	\$ 10,500
10.310.6004	Bilingual Pay	1,664	1,664	1,700	1,664	\$ 2,080	\$ 2,080
10.310.6007	Carpool Incentive Pay	20	500	520	520	\$ 520	\$ 520
10.310.6101	Comp Time Payout	15,144	6,807	9,500	9,000	\$ 9,500	\$ 10,000
10.310.6102	Vacation Payout	40,135	3,137	9,000	3,900	\$ 5,500	\$ 6,500
10.310.6103	Sick Leave Payout	6,532	2,036	6,000	1,807	\$ 3,000	\$ 3,500
10.310.6105	Executive Leave	2,959	2,205	3,332	3,500	\$ 3,430	\$ 3,528
10.310.6209	Unemployment Insurance	6,657	9,815	8,500	9,600	\$ 10,850	\$ 10,850
10.310.6210	Medicare & FICA	17,508	17,604	21,598	22,000	\$ 21,562	\$ 22,582
10.310.6212	Retirement	118,589	119,789	140,000	136,000	\$ 140,000	\$ 145,000
10.310.6220	Health Insurance	140,101	146,548	155,000	151,000	\$ 160,000	\$ 165,000
10.310.6230	Dental Insurance	2,986	2,779	3,900	3,200	\$ 3,900	\$ 4,300
10.310.6240	Life and AD&D Insurance	1,804	1,892	2,200	1,950	\$ 2,200	\$ 2,400
10.310.6245	LTD Insurance	6,054	6,300	6,500	6,250	\$ 7,000	\$ 7,000
10.310.6250	Vision Insurance	490	467	750	600	\$ 750	\$ 800
10.310.6269	Short Term Disability	3,457	3,605	4,000	3,700	\$ 4,000	\$ 4,100
10.310.6275	Deferred Compensation	40,500	43,137	45,760	45,760	\$ 48,620	\$ 50,050
10.310.6290	Auto Allowance	2,000	4,800	4,800	4,800	4,800	\$ 4,800
		<b>\$ 1,470,379</b>	<b>\$ 1,514,556</b>	<b>\$ 1,874,056</b>	<b>\$ 1,742,751</b>	<b>\$ 1,879,840</b>	<b>\$ 1,963,380</b>

<b>Department:</b>	<b>Scientific Technical Services</b>
<b>Program:</b>	<b>Technical Services</b>
<b>Program No.:</b>	<b>10.310</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Scientific Technical Services</b>
<b>Program:</b>	<b>Technical Services</b>
<b>Program No.:</b>	<b>10.310</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Proposed	FY 2022-23 Proposed	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2024-25 Projected
<b><i>Maintenance &amp; Operations</i></b>							
10.310.7001	Supplies/Division Expense	1,907	1,694	3,000	2,000	2,000	2,000
10.310.7003	Minor Office Equipment	5,549	3,292	3,000	2,000	2,000	2,000
10.310.7004	Uniforms	2,002	8,653	5,000	7,500	9,000	9,000
10.310.7006	Postage	2,682	77	4,000	2,500	4,000	4,000
10.310.7008	Micro Lab	66,706	77,887	80,000	80,000	85,000	85,000
10.310.7009	Field Lab	32,974	65,225	35,000	22,000	30,000	30,000
10.310.7010	Environmental Biology	14,002	11,929	15,000	14,000	15,000	15,000
10.310.7011	Disease Surveillance	4,855	3,545	5,000	4,500	10,000	10,000
10.310.7012	General Lab Supplies	36,902	41,017	45,000	46,000	60,000	60,000
10.310.7017	Protective Equipment	1,572	5,769	4,000	2,500	7,000	7,000
10.310.7019	Publications	1,338	471	2,000	1,000	2,000	2,000
10.310.7110	Cellular Service	9,062	8,744	14,000	12,500	10,000	10,000
10.310.7401	Equipment Repair	12,589	9,741	20,000	16,500	20,000	20,000
10.310.7403	Lease & Rental of Equipment	805	846	4,500	1,500	4,500	4,500
10.310.7503	Contract & Applied Research	750	-	5,000	-	15,000	15,000
10.310.7516	Permits and Licenses	400	530	2,000	1,700	2,000	2,000
10.310.7801	Toll Road Transponders	1,001	630	700	350	700	700
10.310.7903	Memberships	2,359	2,537	4,200	3,700	4,200	4,200
10.310.7904	Tuition Reimbursement	2,500	1,250	2,500	-	5,000	2,500
10.310.7906	Training	-	1,800	3,875	1,000	2,000	2,000
10.310.7907	Conferences & Meetings	4,748	22,219	24,810	19,500	25,800	27,000
		<b>204,705</b>	<b>267,855</b>	<b>282,585</b>	<b>240,750</b>	<b>315,200</b>	<b>313,900</b>
<b><i>Capital Outlay</i></b>							
10.310.8100	Equipment	62,722	-	9,000	9,300	-	-
		<b>62,722</b>	<b>-</b>	<b>9,000</b>	<b>9,300</b>	<b>-</b>	<b>-</b>
<b>Total Technical Services</b>		<b>\$ 1,737,806</b>	<b>\$ 1,782,411</b>	<b>\$ 2,165,641</b>	<b>\$ 1,992,801</b>	<b>\$ 2,195,040</b>	<b>\$ 2,277,280</b>

<b>Department:</b>	<b>Scientific Technical Services</b>
<b>Program:</b>	<b>SIT</b>
<b>Program No.:</b>	<b>10.350</b>

Budget Summary	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ -	\$ -	\$ 124,323	\$ 84,755	\$ 115,235	\$ 127,205
Maintenance & Operations	-	-	69,530	69,000	89,500	117,500
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,853</b>	<b>\$ 153,755</b>	<b>\$ 204,735</b>	<b>\$ 244,705</b>

Personnel Summary	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Adopted	Estimate	Proposed	Projected
<b>Full-time Positions</b>						
LT Lab Tech	-	-	1	1	1	1
	-	-	1	1	1	1

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Scientific Technical Services</b>
<b>Program:</b>	<b>SIT</b>
<b>Program No.:</b>	<b>10.350</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Personnel</b>							
10.350.6001	Salaries - Regular	\$ -	\$ -	\$ 57,210	\$ 57,000	\$ 61,930	\$ 58,926
10.350.6002	Extra Help/Seasonal	-	-	22,325	-	12,000	22,995
10.350.6003	Overtime	-	-	1,000	-	1,000	1,030
10.350.6209	Unemployment Insurance	-	-	1,540	1,540	1,540	1,540
10.350.6210	Medicare & FICA	-	-	11,533	9,000	10,720	11,879
10.350.6212	Retirement	-	-	4,005	4,005	4,335	4,125
10.350.6220	Health Insurance	-	-	21,000	7,500	18,000	21,000
10.350.6230	Dental Insurance	-	-	500	500	500	500
10.350.6240	Life and AD&D Insurance	-	-	300	300	300	300
10.350.6245	LTD Insurance	-	-	300	300	300	300
10.350.6250	Vision Insurance	-	-	150	150	150	150
10.350.6269	Short Term Disability	-	-	300	300	300	300
10.350.6275	Deferred Compensation	-	-	4,160	4,160	4,160	4,160
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,323</b>	<b>\$ 84,755</b>	<b>\$ 115,235</b>	<b>\$ 127,205</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Scientific Technical Services</b>
<b>Program:</b>	<b>SIT</b>
<b>Program No.:</b>	<b>10.350</b>

Account Number	Expenditure Classification	FY 2020-21 Estimated	FY 2021-22 Proposed	FY 2022-23 Proposed	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Maintenance &amp; Operations</b>							
10.350.7001	Supplies/Division Expense	-	-	42,290	42,000	43,500	67,500
10.350.7008	Micro Lab	-	-	27,240	27,000	46,000	50,000
10.350.7401	Equipment Repair	-	-	-	-	-	-
10.350.7514	Professional Services	-	-	-	-	-	-
		<b>-</b>	<b>-</b>	<b>69,530</b>	<b>69,000</b>	<b>89,500</b>	<b>117,500</b>
<b>Capital Outlay</b>							
10.350.8100	Equipment	-	-	-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SIT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,853</b>	<b>\$ 153,755</b>	<b>\$ 204,735</b>	<b>\$ 244,705</b>

# Department: Operations

## Departmental Programs

Field Operations  
 Vehicle Maintenance  
 Building Maintenance

## Department Overview

The Operations Department is organized into three divisions:

Field Operations - This division's primary responsibility is to control mosquitoes, rats, red imported fire ants, and flies. Inspectors safely, efficiently, and effectively use biorational materials to protect the public from vector-borne disease and discomfort.

Vehicle Maintenance - This division is responsible for scheduled maintenance, repair, and replacement of District vehicles, and the fabrication of equipment used on District vehicles.

Building Maintenance - This division is responsible for the maintenance and repair of District facilities.

## Budget Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
Personnel	\$ 5,992,678	\$ 6,141,341	\$ 6,745,661	\$ 6,676,364	\$ 6,776,880	\$ 7,055,086
Maintenance & Operations	1,183,562	1,340,979	1,540,075	1,362,940	1,493,310	\$ 1,581,500
Capital Outlay	191,424	289,745	299,600	299,600	274,920	\$ 320,000
<b>Total Expenditures</b>	<b>\$ 7,367,664</b>	<b>\$ 7,772,065</b>	<b>\$ 8,585,336</b>	<b>\$ 8,338,904</b>	<b>\$ 8,545,110</b>	<b>\$ 8,956,586</b>
Percentage Change	-1.35%	5.5%	10.5%	7.29%	2.5%	4.8%

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Full-time Positions</b>						
Director of Operations	1	1	1	1	1	1
IVM Compliance Coordinator	1	1	1	1	1	1
Urban Water Program Manager	1	1	1	-	-	-
Vector Reduction Coordinator	0	-	-	1	1	1
Operations Supervisor	1	1	1	1	1	1
Vector Control Inspector III	6	6	5	5	5	5
Vector Control Inspector II	23	23	23	23	24	24
Vector Control Inspector I/II	1	1	3	3	2	2
GIS Coordinator	1	1	1	1	1	1
Operations Coordinator	1	1	1	1	1	1
Administrative Specialist	1	1	1	1	1	1
Fleet and Equipment Services Coordinator	1	1	1	1	1	1
Fleet and Equipment Services Mechanic	1	1	-	1	1	1
Fleet and Equipment Services Technician	1	1	1	-	-	-
Facilities Maintenance Technician	1	1	1	1	1	1
	41	41	41	41	41	41

<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Field Operations</b>
<b>Program No.:</b>	<b>10.410</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 5,513,376	\$ 5,695,665	\$ 6,288,283	\$ 6,217,436	\$ 6,294,875	\$ 6,520,952
Maintenance & Operations	800,316	902,618	1,074,275	973,640	1,062,510	1,066,200
Capital Outlay	15,751	22,959	-	-	45,000	20,000
<b>Total Expenditures</b>	<b>\$ 6,329,442</b>	<b>\$ 6,621,242</b>	<b>\$ 7,362,558</b>	<b>\$ 7,191,076</b>	<b>\$ 7,402,385</b>	<b>\$ 7,607,152</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Director of Operations	1	1	1	1	1	1
IVM Compliance Coordinator	1	1	1	1	1	1
Urban Water Program Manager	1	1	1	1	1	1
Operations Supervisor	1	1	1	1	1	1
Vector Control Inspector III	6	6	5	5	5	5
Vector Control Inspector II	23	23	23	23	24	24
Vector Control Inspector I/II	1	1	3	3	2	2
GIS Coordinator	1	1	1	1	1	1
Operations Coordinator	1	1	1	1	1	1
Administrative Specialist	1	1	1	1	1	1
	<b>37</b>	<b>37</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Field Operations</b>
<b>Program No.:</b>	<b>10.410</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b>Personnel</b>							
10.410.6001	Salaries - Regular	\$ 2,982,442	\$ 3,135,306	\$ 3,490,727	\$ 3,618,000	\$ 3,671,355	\$ 3,781,496
10.410.6002	Extra Help/Seasonal	1,003,611	1,013,573	1,154,477	1,050,000	993,680	\$ 1,050,000
10.410.6003	Overtime	51,509	48,161	77,000	64,000	75,000	\$ 80,000
10.410.6004	Bilingual Pay	7,264	7,296	7,488	7,264	8,320	\$ 8,320
10.410.6007	Carpool Incentive Pay	120	1,300	2,000	1,200	1,200	\$ 12,000
10.410.6101	Comp Time Payout	63,799	44,776	60,000	33,000	45,000	\$ 50,000
10.410.6102	Vacation Payout	77,406	62,490	55,000	35,000	45,000	\$ 55,000
10.410.6103	Sick Leave Payout	12,054	11,097	13,000	9,500	12,500	\$ 13,500
10.410.6105	Executive Leave	3,229	1,393	3,332	3,332	3,430	\$ 3,528
10.410.6209	Unemployment Insurance	34,913	39,512	39,000	29,490	36,890	\$ 39,060
10.410.6210	Medicare & FICA	61,842	64,542	71,079	65,500	70,940	73,848
10.410.6212	Retirement	469,386	474,656	475,000	470,000	475,000	485,000
10.410.6220	Health Insurance	571,231	597,463	615,000	621,000	620,000	625,000
10.410.6230	Dental Insurance	13,897	17,472	16,000	16,000	17,000	17,500
10.410.6240	Life and AD&D Insurance	586	6,014	7,000	6,500	7,000	7,500
10.410.6245	LTD Insurance	20,815	20,284	24,000	22,200	24,000	25,000
10.410.6250	Vision Insurance	3,190	3,260	3,800	3,400	3,800	4,000
10.410.6269	Short Term Disability	11,242	11,127	11,500	11,250	12,000	12,500
10.410.6275	Deferred Compensation	122,840	131,145	158,080	146,000	167,960	172,900
10.410.6290	Auto Allowance	2,000	4,800	4,800	4,800	4,800	4,800
		<b>\$ 5,513,376</b>	<b>\$ 5,695,665</b>	<b>\$ 6,288,283</b>	<b>\$ 6,217,436</b>	<b>\$ 6,294,875</b>	<b>\$ 6,520,952</b>

<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Field Operations</b>
<b>Program No.:</b>	<b>10.410</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Field Operations</b>
<b>Program No.:</b>	<b>10.410</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b><i>Maintenance &amp; Operations</i></b>							
10.410.7001	Supplies/Division Expense	25,581	14,510	20,000	16,500	20,000	20,000
10.410.7003	Minor Office Equipment	3,006	750	3,000	7,500	3,000	3,000
10.410.7004	Uniforms	47,625	49,968	53,000	52,000	53,000	56,000
10.410.7006	Postage	54	663	1,000	900	1,000	1,000
10.410.7014	Pesticides	602,134	685,596	825,000	725,000	825,000	825,000
10.410.7016	Rat Bait Station Supplies	1,707	2,856	3,000	5,500	6,000	3,000
10.410.7017	Protective Equipment	45,216	45,016	40,000	39,000	40,000	40,000
10.410.7110	Cellular Service	51,100	46,111	53,000	52,000	53,000	53,000
10.410.7401	Equipment Repair	-	-	1,000	-	1,000	1,000
10.410.7503	Contract & Applied Research	-	-	25,000	2,500	25,000	25,000
10.410.7511	Software Maintenance	8,220	1,295	2,000	8,200	2,000	2,000
10.410.7515	Aerial Surveillance	-	31,990	-	31,990	-	-
10.410.7801	Toll Road Transponders	6,898	4,884	6,000	4,850	6,000	6,000
10.410.7903	Memberships	40	280	1,200	200	1,200	1,200
10.410.7904	Tuition Reimbursement	2,681	2,862	3,750	2,500	3,750	5,000
10.410.7906	Training	809	1,317	11,850	5,500	8,095	9,000
10.410.7907	Conferences & Meetings	5,244	14,519	25,475	19,500	14,465	15,000
		<b>800,316</b>	<b>902,618</b>	<b>1,074,275</b>	<b>973,640</b>	<b>1,062,510</b>	<b>1,066,200</b>
<b><i>Capital Outlay</i></b>							
10.410.8100	Equipment	15,751	22,959	-	-	45,000	20,000
		<b>15,751</b>	<b>22,959</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>20,000</b>
<b>Total Field Operations</b>		<b>\$ 6,329,442</b>	<b>\$ 6,621,242</b>	<b>\$ 7,362,558</b>	<b>\$ 7,191,076</b>	<b>\$ 7,402,385</b>	<b>\$ 7,607,152</b>



<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Vehicle Maintenance</b>
<b>Program No.:</b>	<b>10.430</b>

<b>Budget Summary</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 336,566	\$ 311,460	\$ 294,069	\$ 293,868	\$ 318,695	\$ 358,438
Maintenance & Operations	289,809	327,579	345,000	298,450	310,000	408,500
Capital Outlay	168,397	263,686	299,600	299,600	224,620	300,000
<b>Total Expenditures</b>	<b>\$ 794,772</b>	<b>\$ 902,725</b>	<b>\$ 938,669</b>	<b>\$ 891,918</b>	<b>\$ 853,315</b>	<b>\$ 1,066,938</b>

<b>Personnel Summary</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b>Full-time Positions</b>						
Fleet and Equipment Services Coordinator	1	1	1	1	1	1
Fleet and Equipment Services Mechanic	1	1	-	1	1	1
Fleet and Equipment Services Technician	1	1	1	0	-	-
	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Vehicle Maintenance</b>
<b>Program No.:</b>	<b>10.430</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
	<b>Personnel</b>						
10.430.6001	Salaries - Regular	\$ 232,934	\$ 210,362	\$ 176,389	\$ 201,000	\$ 217,547	\$ 224,073
10.430.6003	Overtime	-	-	1,000	500	1,000	1,500
10.430.6006	Personal Tool Allowance	2,520	2,030	2,520	2,520	2,520	2,520
10.430.6101	Comp Time Payout	1,025	1,066	2,500	1,000	1,500	25,000
10.430.6102	Vacation Payout	-	5,068	2,000	1,000	2,000	3,000
10.430.6209	Unemployment Insurance	1,302	868	1,500	868	868	868
10.430.6210	Medicare & FICA	3,511	3,303	4,050	3,500	3,270	3,726
10.430.6212	Retirement	31,495	33,724	35,000	31,750	35,000	40,000
10.430.6220	Health Insurance	47,853	40,297	52,000	38,500	41,000	43,000
10.430.6230	Dental Insurance	947	1,982	1,200	1,050	1,200	1,300
10.430.6240	Life and AD&D Insurance	398	368	500	450	500	600
10.430.6245	LTD Insurance	1,723	1,451	2,000	1,750	2,000	2,100
10.430.6250	Vision Insurance	362	309	400	365	400	450
10.430.6269	Short Term Disability	926	781	1,050	975	1,050	1,200
10.430.6275	Deferred Compensation	11,570	9,850	11,960	8,640	8,840	9,100
		<b>\$ 336,566</b>	<b>\$ 311,460</b>	<b>\$ 294,069</b>	<b>\$ 293,868</b>	<b>\$ 318,695</b>	<b>\$ 358,438</b>

<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Vehicle Maintenance</b>
<b>Program No.:</b>	<b>10.430</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Vehicle Maintenance</b>
<b>Program No.:</b>	<b>10.430</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b><i>Maintenance &amp; Operations</i></b>							
10.430.7001	Supplies/Division Expense	9,592	9,153	10,000	8,500	10,000	15,000
10.430.7004	Uniforms	-	72	-	-	-	1,700
10.430.7017	Protective Equipment	320	622	-	300	-	400
10.430.7110	Cellular Service	398	1,138	1,000	400	1,000	400
10.430.7401	Equipment Repair	19,094	2,320	15,000	5,500	15,000	15,000
10.430.7511	Software Maintenance	26,187	32,755	-	32,000	-	25,000
10.430.7802	Fuel	169,073	212,487	250,000	205,000	225,000	275,000
10.430.7803	Vehicle Parts	60,258	60,561	65,000	45,000	55,000	65,000
10.430.7804	Garage Equipment	4,545	7,927	3,000	1,500	3,000	10,000
10.430.7805	District Vehicle Wash	341	544	1,000	250	1,000	1,000
		<b>289,809</b>	<b>327,579</b>	<b>345,000</b>	<b>298,450</b>	<b>310,000</b>	<b>408,500</b>
<b><i>Capital Outlay</i></b>							
10.430.8100	Equipment	168,397	263,686	299,600	299,600	224,620	300,000
		<b>168,397</b>	<b>263,686</b>	<b>299,600</b>	<b>299,600</b>	<b>224,620</b>	<b>300,000</b>
<b>Total Vehicle Maintenance</b>		<b>\$ 794,772</b>	<b>\$ 902,725</b>	<b>\$ 938,669</b>	<b>\$ 891,918</b>	<b>\$ 853,315</b>	<b>\$ 1,066,938</b>

<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Building Maintenance</b>
<b>Program No.:</b>	<b>10.440</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 142,737	\$ 134,217	\$ 163,309	\$ 165,060	\$ 163,310	\$ 175,697
Maintenance & Operations	93,437	110,782	120,800	90,850	120,800	106,800
Capital Outlay	7,277	3,100	-	-	5,300	-
<b>Total Expenditures</b>	<b>\$ 243,450</b>	<b>\$ 248,098</b>	<b>\$ 284,109</b>	<b>\$ 255,910</b>	<b>\$ 289,410</b>	<b>\$ 282,497</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Facilities Maintenance Technician	1	1	1	1	1	1

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Building Maintenance</b>
<b>Program No.:</b>	<b>10.440</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b>Personnel</b>							
10.440.6001	Salaries - Regular	\$ 81,789	\$ 83,453	\$ 84,715	\$ 83,060	\$ 84,715	\$ 87,257
10.440.6002	Extra Help/Seasonal	18,185	7,180	30,034	39,000	\$ 30,035	35,000
10.440.6101	Comp Time Payout	-	-	1,000	-	\$ 1,000	1,000
10.440.6102	Vacation Payout	-	-	1,000	-	\$ 1,000	3,000
10.440.6103	Sick Leave Payout	940	958	1,000	950	\$ 1,000	1,050
10.440.6209	Unemployment Insurance	868	452	1,400	1,150	\$ 1,400	1,500
10.440.6210	Medicare & FICA	1,464	1,307	1,600	1,500	\$ 1,600	1,700
10.440.6212	Retirement	14,364	15,112	15,000	13,900	\$ 15,000	16,500
10.440.6220	Health Insurance	20,218	20,630	22,000	20,400	\$ 22,000	23,000
10.440.6230	Dental Insurance	7	-	200	100	\$ 200	200
10.440.6240	Life and AD&D Insurance	171	125	200	200	\$ 200	200
10.440.6245	LTD Insurance	541	552	600	600	\$ 600	600
10.440.6250	Vision Insurance	-	-	100	-	\$ 100	100
10.440.6269	Short Term Disability	291	297	300	300	\$ 300	300
10.440.6275	Deferred Compensation	3,900	4,150	4,160	3,900	\$ 4,160	4,290
		<b>\$ 142,737</b>	<b>\$ 134,217</b>	<b>\$ 163,309</b>	<b>\$ 165,060</b>	<b>\$ 163,310</b>	<b>\$ 175,697</b>

<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Building Maintenance</b>
<b>Program No.:</b>	<b>10.440</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Operations</b>
<b>Program:</b>	<b>Building Maintenance</b>
<b>Program No.:</b>	<b>10.440</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b><i>Maintenance &amp; Operations</i></b>							
10.440.7001	Supplies/Division Expense	3,393	1,159	1,000	750	1,000	1,000
10.440.7002	Construction Supplies	19,843	71	5,000	1,500	5,000	4,000
10.440.7003	Minor Equipment	-	-	200	-	200	200
10.440.7004	Uniforms	-	359	-	480	-	-
10.440.7025	Equipment Rental	-	-	500	-	500	500
10.440.7110	Cellular Service	18	12	-	120	-	-
10.440.7401	Equipment Repair	-	-	100	-	100	100
10.440.7402	Facility Repair & Maintenance	31,151	52,664	55,000	50,000	55,000	35,000
10.440.7407	A/C & Heating Services	22,226	29,208	27,000	15,000	27,000	25,000
10.440.7408	Plumbing Services	1,128	4,361	6,000	4,800	6,000	7,000
10.440.7411	Building Security	7,314	10,583	12,000	10,500	12,000	20,000
10.440.7501	Landscape Contract	4,800	10,320	10,000	6,200	10,000	10,000
10.440.7514	Professional Services	3,564	2,045	4,000	1,500	4,000	4,000
		<b>93,437</b>	<b>110,782</b>	<b>120,800</b>	<b>90,850</b>	<b>120,800</b>	<b>106,800</b>
<b><i>Capital Outlay</i></b>							
10.440.8100	Equipment	7,277	3,100	-	-	5,300	-
		<b>7,277</b>	<b>3,100</b>	<b>-</b>	<b>-</b>	<b>5,300</b>	<b>-</b>
<b>Total Building Maintenance</b>		<b>\$ 243,450</b>	<b>\$ 248,098</b>	<b>\$ 284,109</b>	<b>\$ 255,910</b>	<b>\$ 289,410</b>	<b>\$ 282,497</b>

# Department: Communications

## Departmental Programs

Public Outreach  
 Information Technology  
 Public Service

## Department Overview

The Communications Department is organized into three divisions:

Public Outreach - The role of this division is education; staff works to engage the residents of Orange County in the shared responsibility of vector control. The Outreach staff also builds awareness of the District and its responsibilities. Public Outreach staff is responsible for education that is required of all certified staff. This division is also responsible for building and maintaining strong education of not only the public, but District staff as well. They maintain continuing relationships with elected officials at all levels of government.

Information Technology - This Division is responsible for incorporating the effective use of current technology. The division is also responsible for training staff to use this technology to provide the highest level of service to the public. Starting FY 2023 and beyond, the IT department will move under the direction of the District Manager and Executive Department.

Public Service - This division is often the first, and sometimes the only, contact the public has with the Orange County Mosquito and Vector Control District.

## Budget Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
Personnel	\$ 1,206,913	\$ 1,211,081	\$ 1,329,195	\$ 1,204,468	\$ 1,332,090	\$ 1,382,778
Maintenance & Operations	284,832	387,485	543,533	401,810	527,185	535,735
Capital Outlay	86,543	60,126	5,000	-	3,000	-
<b>Total Expenditures</b>	<b>\$ 1,578,288</b>	<b>\$ 1,658,693</b>	<b>\$ 1,877,728</b>	<b>\$ 1,606,278</b>	<b>\$ 1,862,275</b>	<b>\$ 1,918,513</b>
Percentage Change	-1.2%	5.1%	13.2%	-3.2%	15.9%	3.0%

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b>Full-time Positions</b>						
Director of Communications	1	1	1	1	1	1
Education Coordinator	1	1	1	1	1	1
Public Affairs Coordinator	1	1	1	1	1	1
Information Technology Manager	1	1	1	1	1	1
Information Technology Analyst	1	1	1	1	1	1
Data Application Specialist	1	1	1	1	1	1
Information Technology Coordinator	1	1	1	1	1	1
Communications Specialist	1	1	1	1	1	1
Customer Service Representative I	2	2	2	1	1	1
Customer Service Representative II	-	-	-	1	1	1
	10	10	10	10	10	10

<b>Department:</b>	<b>Communications</b>
<b>Program:</b>	<b>Public Information</b>
<b>Program No.:</b>	<b>10.510</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 532,039	\$ 519,244	\$ 598,374	\$ 512,350	\$ 576,290	\$ 600,286
Maintenance & Operations	77,178	168,986	222,058	167,050	201,010	212,035
Capital Outlay	70,000	-	5,000	-	3,000	-
<b>Total Expenditures</b>	<b>\$ 679,218</b>	<b>\$ 688,229</b>	<b>\$ 825,432</b>	<b>\$ 679,400</b>	<b>\$ 780,300</b>	<b>\$ 812,321</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Director of Communications	1	1	1	1	1	1
Communications Specialist	1	1	1	1	1	1
Education Coordinator	1	1	1	1	1	1
Public Affairs Coordinator	1	1	1	1	1	-
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Communications</b>
<b>Program:</b>	<b>Public Information</b>
<b>Program No.:</b>	<b>10.510</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b>Personnel</b>							
10.510.6001	Salaries - Regular	\$ 373,360	\$ 361,073	\$ 406,081	\$ 343,000	\$ 390,003	\$ 401,703
10.510.6002	Extra Help/Seasonal	6,113	21,592	26,989	22,000	23,390	26,500
10.510.6003	Overtime	874	1,410	2,500	2,300	3,000	3,500
10.510.6004	Bilingual Pay	1,344	608	1,665	-	-	1,040
10.510.6007	Carpool Incentive	20	160	520	-	-	-
10.510.6101	Comp Time Payout	461	-	2,000	900	1,500	1,500
10.510.6102	Vacation Payout	645	887	1,050	1,050	1,050	1,200
10.510.6103	Sick Leave Payout	1,490	-	500	200	500	500
10.510.6105	Executive Leave	6,084	1,137	3,283	3,500	3,332	3,430
10.510.6209	Unemployment Insurance	2,983	2,622	3,150	2,100	2,170	2,604
10.510.6210	Medicare & FICA	6,175	6,116	6,496	6,200	6,165	6,409
10.510.6212	Retirement	39,833	40,761	45,000	41,500	45,000	49,000
10.510.6220	Health Insurance	68,238	59,593	70,000	63,500	70,000	72,000
10.510.6230	Dental Insurance	1,945	2,341	2,000	2,200	2,000	2,000
10.510.6240	Life and AD&D Insurance	818	705	1,000	750	1,000	1,000
10.510.6245	LTD Insurance	2,376	2,203	2,700	2,300	2,700	2,800
10.510.6250	Vision Insurance	479	333	500	350	500	500
10.510.6269	Short Term Disability	1,401	1,094	1,500	1,500	1,500	1,600
10.510.6275	Deferred Compensation	15,400	11,808	16,640	14,200	17,680	18,200
10.510.6290	Auto Allowance	2,000	4,800	4,800	4,800	4,800	4,800
		<b>\$ 532,039</b>	<b>\$ 519,244</b>	<b>\$ 598,374</b>	<b>\$ 512,350</b>	<b>\$ 576,290</b>	<b>\$ 600,286</b>

<b>Department:</b>	<b>Communications</b>
<b>Program:</b>	<b>Public Information</b>
<b>Program No.:</b>	<b>10.510</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Communications</b>
<b>Program:</b>	<b>Public Information</b>
<b>Program No.:</b>	<b>10.510</b>

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
	<b><i>Maintenance &amp; Operations</i></b>						
10.510.7001	Supplies/Division Expense	3,134	4,620	5,000	4,500	3,500	1,545
10.510.7003	Minor Office Equipment	2,623	1,364	1,800	900	1,800	1,650
10.510.7004	Uniforms	121	173	6,800	6,500	6,800	6,800
10.510.7006	Postage	1,694	285	500	200	500	500
10.510.7007	Printing Costs	34,242	50,307	55,925	39,000	52,000	52,300
10.510.7019	Publications	-	-	500	-	500	500
10.510.7022	Public Relations - Contract Services	7,681	8,305	8,700	5,500	9,120	6,540
10.510.7023	Promotional Supplies	-	10,684	11,400	9,200	15,000	19,150
10.510.7110	Cellular Service	3,299	2,785	4,200	2,700	4,200	4,325
10.510.7514	Professional Services	3,283	4,840	8,000	5,500	5,000	10,300
10.510.7602	Outreach Event Fees	115	4,236	5,975	4,200	6,000	6,150
10.510.7603	Vector Awareness Advertising	13,972	52,217	62,000	55,000	60,000	60,500
10.510.7606	Multi-Media Production	-	6,700	12,700	6,700	6,000	7,000
10.510.7903	Memberships	434	434	1,000	200	1,000	1,000
10.510.7905	Mileage Reimbursement	-	-	500	-	-	-
10.510.7906	Training	223	894	2,665	450	765	775
10.510.7907	Conferences & Meetings	2,090	7,893	22,052	14,500	15,975	16,000
10.510.7908	Continuing Education	4,267	13,249	12,341	12,000	12,850	17,000
		<b>77,178</b>	<b>168,986</b>	<b>222,058</b>	<b>167,050</b>	<b>201,010</b>	<b>212,035</b>
	<b><i>Capital Outlay</i></b>						
10.510.8100	Equipment	70,000	-	5,000	-	3,000	-
		<b>70,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>
<b>Total Public Information</b>		<b>\$ 679,218</b>	<b>\$ 688,229</b>	<b>\$ 825,432</b>	<b>\$ 679,400</b>	<b>\$ 780,300</b>	<b>\$ 812,321</b>

<b>Department:</b>	<b>Communications</b>
<b>Program:</b>	<b>Information Technology</b>
<b>Program No.:</b>	<b>10.520</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 505,000	\$ 534,511	\$ 549,632	\$ 537,324	\$ 575,970	\$ 595,867
Maintenance & Operations	207,654	218,500	321,475	234,760	326,175	323,700
Capital Outlay	16,543	60,126	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 729,197</b>	<b>\$ 813,137</b>	<b>\$ 871,107</b>	<b>\$ 772,084</b>	<b>\$ 902,145</b>	<b>\$ 919,567</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Information Technology Manager	1	1	1	1	1	1
Information Technology Analyst	1	1	1	1	1	1
Data Application Specialist	1	1	1	1	1	1
Information Technology Coordinator	1	1	1	1	1	1
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>Fund:</b>	<b>Operating</b>
<b>Department:</b>	<b>Communications</b>
<b>Program:</b>	<b>Information Technology</b>
<b>Program No.:</b>	<b>10.520</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b>Personnel</b>							
10.520.6001	Salaries - Regular	\$ 370,319	\$ 396,060	\$ 405,867	\$ 403,000	\$ 429,195	\$ 442,074
10.520.6002	Extra-Help/Seasonal	4,078	-	-	-	-	-
10.520.6003	Overtime	-	1,873	2,000	1,000	2,000	2,000
10.520.6004	Bilingual Pay	832	832	835	832	1,040	1,040
10.520.6101	Comp Time Payout	1,943	2,424	3,000	1,000	3,000	3,000
10.520.6102	Vacation Payout	7,115	8,598	7,500	7,000	7,500	8,000
10.520.6103	Sick Leave Payout	5,757	2,058	2,500	1,600	2,500	3,000
10.520.6105	Executive Leave	2,244	2,860	2,940	2,940	3,185	3,283
10.520.6209	Unemployment Insurance	1,736	1,736	1,740	1,736	1,740	1,740
10.520.6210	Medicare & FICA	6,238	6,574	6,185	6,366	6,530	6,730
10.520.6212	Retirement	38,193	41,877	42,000	39,120	42,000	45,000
10.520.6220	Health Insurance	44,569	45,056	49,000	47,800	50,000	52,000
10.520.6230	Dental Insurance	463	779	1,000	1,000	1,000	1,000
10.520.6240	Life and AD&D Insurance	741	741	1,000	1,000	1,000	1,000
10.520.6245	LTD Insurance	2,353	2,406	2,700	2,500	2,700	2,800
10.520.6250	Vision Insurance	142	224	225	250	300	300
10.520.6269	Short Term Disability	1,328	1,602	1,500	1,500	1,600	1,700
10.520.6275	Deferred Compensation	13,950	15,810	16,640	15,680	17,680	18,200
10.520.6290	Auto Allowance	3,000	3,000	3,000	3,000	3,000	3,000
		<b>\$ 505,000</b>	<b>\$ 534,511</b>	<b>\$ 549,632</b>	<b>\$ 537,324</b>	<b>\$ 575,970</b>	<b>\$ 595,867</b>



**Department: Communications**

**Program: Information Technology**

**Program No.: 10.520**

**Fund: Operating**

**Department: Communications**

**Program: Information Technology**

**Program No.: 10.520**

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b><i>Maintenance &amp; Operations</i></b>							
10.520.7001	Supplies/Division Expense	20,858	13,653	24,250	17,500	23,600	23,100
10.520.7003	Minor Office Equipment	46,398	44,876	51,700	41,000	63,400	52,700
10.520.7024	Computer Software	7,193	6,331	18,000	17,000	10,500	13,000
10.520.7110	Cellular Service	3,811	3,799	3,500	3,500	3,500	3,500
10.520.7401	Equipment Repair	17	108	5,000	1,000	4,000	5,000
10.520.7505	IT Recovery	3,240	4,032	5,000	-	5,000	5,000
10.520.7510	Computer Consultant	1,585	5,802	5,000	6,500	5,000	5,000
10.520.7511	Software License	109,840	121,379	177,725	131,500	179,875	185,100
10.520.7605	Digital Maps	14,450	18,000	22,000	15,000	22,000	22,000
10.520.7903	Memberships	260	520	500	260	500	500
10.520.7904	Tuition Reimbursement	-	-	1,500	1,500	1,500	1,500
10.520.7905	Mileage Reimbursement	-	-	500	-	500	500
10.520.7906	Training	-	-	1,800	-	1,800	1,800
10.520.7907	Conferences & Meeting	-	-	5,000	-	5,000	5,000
		<b>207,654</b>	<b>218,500</b>	<b>321,475</b>	<b>234,760</b>	<b>326,175</b>	<b>323,700</b>
<b><i>Capital Outlay</i></b>							
10.520.8100	Equipment	16,543	60,126	-	-	-	-
		<b>16,543</b>	<b>60,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Information Technology</b>		<b>\$ 729,197</b>	<b>\$ 813,137</b>	<b>\$ 871,107</b>	<b>\$ 772,084</b>	<b>\$ 902,145</b>	<b>\$ 919,567</b>

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 169,874	\$ 157,327	\$ 181,189	\$ 154,794	\$ 179,830	\$ 186,625
Maintenance & Operations	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 169,874</b>	<b>\$ 157,327</b>	<b>\$ 181,189</b>	<b>\$ 154,794</b>	<b>\$ 179,830</b>	<b>\$ 186,625</b>

<b>Personnel Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Customer Service Representative I	1	2	2	1	2	2
Customer Service Representative II	1	-	-	1	-	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

**Fund: Operating**

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b><i>Personnel</i></b>							
10.530.6001	Salaries - Regular	\$ 113,646	\$ 107,451	\$ 115,855	\$ 103,500	\$ 122,610	\$ 126,289
10.530.6003	Overtime	21	1,389	2,000	1,650	2,000	2,000
10.530.6004	Bilingual Pay	832	1,376	1,664	1,664	2,080	2,080
10.530.6007	Carpool Incentive	-	360	520	520	520	520
10.530.6101	Comp Time Payout	599	177	1,000	250	1,000	1,000
10.530.6102	Vacation Payout	1,893	1,753	2,000	1,760	2,000	2,200
10.530.6103	Sick Leave Payout	169	356	500	400	500	600
10.530.6209	Unemployment Insurance	868	868	900	870	870	870
10.530.6210	Medicare & FICA	1,950	1,873	1,930	1,750	1,910	1,966.0
10.530.6212	Retirement	11,358	9,834	12,500	9,200	9,500	10,000
10.530.6220	Health Insurance	30,597	23,587	31,000	23,000	25,000	27,000
10.530.6230	Dental Insurance	378	285	700	500	700	700
10.530.6240	Life and AD&D Insurance	342	328	500	500	500	500
10.530.6245	LTD Insurance	703	671	1,000	1,000	1,000	1,000
10.530.6250	Vision Insurance	361	229	400	400	400	400
10.530.6269	Short Term Disability	378	360	400	400	400	400
10.530.6275	Deferred Compensation	5,780	6,430	8,320	7,430	8,840	9,100
		<b>\$ 169,874</b>	<b>\$ 157,327</b>	<b>\$ 181,189</b>	<b>\$ 154,794</b>	<b>\$ 179,830</b>	<b>\$ 186,625</b>

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

**Fund: Operating**

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

Account Number	Expenditure Classification	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Estimate	FY 2023-24 Proposed	FY 2024-25 Projected
<b><i>Maintenance &amp; Operations</i></b>							
10.530.7001	Supplies/Division Expense	-	-	-	-	-	-
10.530.7003	Minor Office Equipment	-	-	-	-	-	-
10.530.7906	Training	-	-	-	-	-	-
10.530.7907	Conferences & Meetings	-	-	-	-	-	-
<b><i>Capital Outlay</i></b>							
10.530.8100	Equipment	-	-	-	-	-	-
<b><i>Total Public Service</i></b>		<b>\$ 169,874</b>	<b>\$ 157,327</b>	<b>\$ 181,189</b>	<b>\$ 154,794</b>	<b>\$ 179,830</b>	<b>\$ 186,625</b>

# Other Funds

## Other Funds

Facilities Improvement Fund  
 Habitat Remediation Fund  
 Environmental Fund  
 Retiree Medical Insurance Fund  
 Retirement Contingency Fund

## Description

The Orange County Mosquito and Vector Control District Other Funds are special funds used for specific purposes or operations.

## Budget Summary

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Maintenance & Operations	\$ 620,779	\$ 548,498	\$ 481,000	\$ 453,550	\$ 681,800	\$ 491,300
Capital Outlay	-	-	200,000	-	400,000	-
<b>Total Expenditures</b>	<b>\$ 620,779</b>	<b>\$ 548,498</b>	<b>\$ 681,000</b>	<b>\$ 453,550</b>	<b>\$ 1,081,800</b>	<b>\$ 491,300</b>

<b>Fund:</b>	<b>Facilities Improvement</b>
<b>Program:</b>	<b>Facilities Improvement</b>
<b>Program No.:</b>	<b>60.000</b>

<b>Budget Summary</b>						
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Maintenance & Operations - District	\$ -	\$ -	\$ 12,000	\$ -	\$ 2,000	\$ 4,000
Maintenance & Operations - HBP	31,712	38,785	43,200	33,000	38,000	40,000
Capital Outlay	-	-	200,000	-	400,000	-
<b>Total Expenditures</b>	<b>\$ 31,712</b>	<b>\$ 38,785</b>	<b>\$ 255,200</b>	<b>\$ 33,000</b>	<b>\$ 440,000</b>	<b>\$ 44,000</b>

<b>Fund:</b>	<b>Facilities Improvement</b>
<b>Program:</b>	<b>Facilities Improvement</b>
<b>Program No.:</b>	<b>60.000</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b><i>Maintenance &amp; Operations</i></b>							
60.100.7520	Facility Improvement	\$ -	\$ -	\$ 12,000	\$ -	\$ 2,000	\$ 4,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 4,000</b>
<b><i>Haster Business Park Expenditures:</i></b>							
60.600.7500	Property Management	3,949	-	6,000	2,500	3,500	3,500
60.600.7501	Repairs & Maintenance	3,808	10,996	5,000	6,500	5,000	6,000
60.600.7504	A/C & Heating Services	320	3,633	5,000	2,000	5,000	5,000
60.600.7505	Landscape & Lot Maintenance	2,100	2,100	3,000	2,600	3,000	3,000
60.600.7508	Refuse Disposal	13,821	12,597	14,500	13,500	14,500	15,500
60.600.7510	HBP Utilities	3,134	3,403	3,500	3,400	3,500	3,500
60.600.7703	Property Taxes	4,581	6,056	6,200	2,500	3,500	3,500
		<b>\$ 31,712</b>	<b>\$ 38,785</b>	<b>\$ 43,200</b>	<b>\$ 33,000</b>	<b>\$ 38,000</b>	<b>\$ 40,000</b>
<b><i>Capital Outlay</i></b>							
60.000.8100	Equip & Improvements - Distri	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.600.8100	Equipment & Improvements- H	-	-	200,000	-	400,000	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>
<b>Total Facilities Improvement</b>		<b>\$ 31,712</b>	<b>\$ 38,785</b>	<b>\$ 255,200</b>	<b>\$ 33,000</b>	<b>\$ 440,000</b>	<b>\$ 44,000</b>

<b>Fund:</b>	<b>Habitat Remediation Fund</b>
<b>Program:</b>	<b>Habitat Remediation Fund</b>
<b>Program No.:</b>	<b>70.000</b>

<b>Budget Summary</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Maintenance & Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund:</b>	<b>Habitat Remediation Fund</b>
<b>Program:</b>	<b>Habitat Remediation Fund</b>
<b>Program No.:</b>	<b>70.000</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
	<i>Maintenance &amp; Operations</i>						
70.000.7505	Habitat Remediation Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Habitat Remediation Fund</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund:</b>	<b>Retiree Medical Insurance</b>
<b>Program:</b>	<b>Retiree Medical Insurance</b>
<b>Program No.:</b>	<b>90.000</b>

<b>Budget Summary</b>							
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>	
Maintenance & Operations	\$ 399,068	\$ 209,714	\$ 225,800	\$ 220,550	\$ 341,800	\$ 247,300	
<b>Total Expenditures</b>	<b>\$ 399,068</b>	<b>\$ 209,714</b>	<b>\$ 225,800</b>	<b>\$ 220,550</b>	<b>\$ 341,800</b>	<b>\$ 247,300</b>	

<b>Fund:</b>	<b>Retiree Medical Insurance</b>
<b>Program:</b>	<b>Retiree Medical Insurance</b>
<b>Program No.:</b>	<b>90.000</b>

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
<i>Maintenance &amp; Operations</i>							
90.000.7350	Medicare Premium Reimburse	\$ 30,170	\$ 32,170	\$ 36,000	\$ 34,500	\$ 36,000	\$ 36,500
90.000.7352	Retiree Medical Allowance	72,948	83,234	79,000	93,000	95,000	100,000
90.000.7355	Health Insurance Premiums	95,383	93,746	110,000	92,500	110,000	110,000
90.000.7701	Administrative Fees	567	563	800	550	800	800
90.000.7909	Contribution to Section 115 Tr	200,000	-	-	-	100,000	-
		<b>\$ 399,068</b>	<b>\$ 209,714</b>	<b>\$ 225,800</b>	<b>\$ 220,550</b>	<b>\$ 341,800</b>	<b>\$ 247,300</b>
<b>Total Retiree Medical Insurance</b>		<b>\$ 399,068</b>	<b>\$ 209,714</b>	<b>\$ 225,800</b>	<b>\$ 220,550</b>	<b>\$ 341,800</b>	<b>\$ 247,300</b>

<b>Fund:</b>	<b>Retirement Contingency</b>
<b>Program:</b>	<b>Retirement Contingency</b>
<b>Program No.:</b>	<b>95.000</b>

<b>Budget Summary</b>							
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>	
Maintenance & Operations	\$ 190,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 200,000	
<b>Total Expenditures</b>	<b>\$ 190,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	

<b>Fund:</b>	<b>Retirement Contingency</b>						
<b>Program:</b>	<b>Retirement Contingency</b>						
<b>Program No.:</b>	<b>95.000</b>						
<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Adopted</b>	<b>FY 2022-23 Estimate</b>	<b>FY 2023-24 Proposed</b>	<b>FY 2024-25 Projected</b>
<i>Maintenance &amp; Operations</i>							
95.000.7001	O.C. Retirement System (OCEI	\$ -	\$ -	\$ -	\$ -	\$ -	
95.000.7909	Contribution to Section 115 Tr	190,000	300,000	200,000	200,000	300,000	200,000
		<b>\$ 190,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>
<b>Total Retirement Contingency</b>		<b>\$ 190,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>



**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
		Actual	Actual	Actual	Adopted Budget	Estimated	Budget	Projected
4100	Property Tax	6,559,585	6,792,603	7,045,005	7,242,091	7,250,000	7,498,000	7,722,940
4105	1996 Benefit Assessment	1,557,798	1,563,008	1,564,216	1,578,625	1,578,923	1,581,955	1,590,000
4106	2004 Benefit Assessment	6,635,997	6,676,206	6,775,338	7,378,639	7,388,804	7,636,420	7,635,525
4200	Interest	124,587	14,599	(145,994)	40,000	74,680	65,000	70,000
4300	Miscellaneous	6,578	5,282	16,996	15,000	12,000	12,000	15,000
4305	Pass Thru Money	591,453	691,987	767,743	425,000	490,000	450,000	425,000
4310	Rent for Cell Site	28,897	29,764	31,156	29,909	29,950	31,500	32,500
4315	VCJPA Pooled Services	72,429	63,123	191,012	65,000	7,355	20,000	20,000
4320	State Grant Revenue	-	-	-	-	-	-	-
4502	California State Commissioner	16,781	8,209	10,783	8,000	10,000	8,000	8,000
4504	Irvine Ranch Water District	53,324	42,252	33,993	23,000	23,000	23,000	23,000
4505	Orange County Sanitation Distr	259	191	866	1,000	1,000	1,000	1,000
4507	University of California - Irv	4,552	17,612	57,454	7,000	7,000	7,000	6,500
4508	U.S. Weapons Marsh	5,330	25,722	25,818	6,000	6,000	6,000	7,000
4509	Misc. Services Invoiced	10,611	6,277	8,038	15,000	15,000	15,000	14,500
<b>Total Revenue</b>		<b>15,668,181</b>	<b>15,936,836</b>	<b>16,382,424</b>	<b>16,834,264</b>	<b>16,893,712</b>	<b>17,354,875</b>	<b>17,570,965</b>
Salaries & Benefits		(9,584,601)	(9,654,433)	(9,854,170)	(11,122,240)	(10,741,601)	(11,215,545)	(11,662,608)
Maintenance & Operations		(2,948,727)	(3,056,656)	(3,365,333)	(4,119,373)	(3,575,357)	(4,140,150)	(4,286,585)
Capital Outlay		(310,082)	(333,488)	(354,975)	(313,600)	(308,900)	(277,920)	(320,000)
<b>Total Expenditures</b>		<b>(12,843,410)</b>	<b>(13,044,577)</b>	<b>(13,574,477)</b>	<b>(15,555,213)</b>	<b>(14,625,858)</b>	<b>(15,633,615)</b>	<b>(16,269,193)</b>
<b>REVENUES VS EXPENDITURES</b>		<b>2,824,771</b>	<b>2,892,258</b>	<b>2,807,946</b>	<b>1,279,051</b>	<b>2,267,854</b>	<b>1,721,260</b>	<b>1,301,772</b>
Transfers In		-	-	-	-	-	-	-
Transfers Out		(1,102,200)	(500,000)	(629,235)	(962,551)	(962,551)	(990,460)	(1,164,472)
<b>NET INCOME</b>		<b>1,722,571</b>	<b>2,392,258</b>	<b>2,178,711</b>	<b>316,500</b>	<b>1,305,303</b>	<b>730,800</b>	<b>137,300</b>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Estimated	FY 2023-24 Budget	FY 2024-25 Projected
	<i>Personnel</i>							
6001	Salaries - Regular	(5,741,786)	(5,778,698)	(5,995,095)	(6,565,101)	(6,559,495)	(6,918,163)	(7,117,844)
6002	Extra Help / Seasonal	(1,367,268)	(1,189,462)	(1,186,698)	(1,577,167)	(1,386,000)	(1,361,520)	(1,459,495)
6003	Overtime	(70,503)	(55,823)	(59,377)	(97,000)	(73,750)	(95,500)	(102,530)
6004	Bilingual Pay	(11,377)	(14,432)	(14,272)	(15,852)	(13,920)	(16,640)	(17,680)
6006	Tool Allowance	(2,460)	(2,520)	(2,030)	(2,520)	(2,520)	(2,520)	(2,520)
6007	Carpool Incentive Pay	(3,336)	(160)	(2,320)	(3,560)	(2,240)	(2,240)	(13,040)
6101	Comp Time Payout	(63,602)	(85,113)	(58,643)	(83,500)	(54,350)	(67,000)	(97,000)
6102	Vacation Payout	(67,947)	(137,556)	(95,398)	(112,050)	(110,710)	(84,050)	(98,900)
6103	Sick Leave Payout	(14,775)	(31,843)	(20,428)	(28,500)	(17,457)	(23,000)	(26,150)
6104	Admin Leave	(3,030)	(7,863)	(4,370)	(10,500)	(17,000)	(6,500)	(7,000)
6105	Executive Leave	(13,623)	(22,381)	(18,884)	(26,887)	(17,522)	(22,627)	(23,019)
6209	Unemployment Insurance	(56,396)	(52,364)	(59,097)	(60,830)	(51,749)	(59,832)	(62,536)
6210	Medicare & FICA	(109,969)	(110,539)	(113,096)	(136,163)	(127,428)	(135,128)	(141,389)
6212	Retirement	(708,125)	(787,151)	(802,817)	(834,005)	(810,475)	(833,835)	(865,625)
6220	Health Insurance	(986,437)	(1,015,590)	(1,025,574)	(1,112,000)	(1,069,400)	(1,113,000)	(1,139,000)
6230	Dental Insurance	(27,932)	(26,760)	(30,739)	(33,600)	(30,350)	(34,600)	(36,500)
6240	Life Insurance	(11,677)	(6,285)	(11,559)	(14,500)	(13,050)	(14,500)	(15,350)
6245	LTD Insurance	(36,736)	(38,843)	(37,919)	(44,700)	(41,120)	(45,200)	(46,900)
6250	Vision Insurance	(5,961)	(6,227)	(5,693)	(7,725)	(6,510)	(7,800)	(8,200)
6269	Short Term Disability	(20,531)	(21,534)	(21,411)	(23,400)	(22,525)	(24,000)	(25,200)
6275	Deferred Comp Benefit	(235,930)	(243,790)	(254,550)	(298,480)	(279,830)	(313,690)	(322,530)
6290	Auto Allowance	(25,200)	(19,500)	(34,200)	(34,200)	(34,200)	(34,200)	(34,200)
	<b>Total Personnel</b>	<b>(9,584,601)</b>	<b>(9,654,433)</b>	<b>(9,854,170)</b>	<b>(11,122,240)</b>	<b>(10,741,601)</b>	<b>(11,215,545)</b>	<b>(11,662,608)</b>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Estimated	FY 2023-24 Budget	FY 2024-25 Projected
	<b>Maintenance &amp; Operations</b>							
7001	Supplies / Division Expense	(64,943)	(73,852)	(60,668)	(121,040)	(111,750)	(119,100)	(148,645)
7002	Art & Construction Supplies	(2,732)	(19,843)	(71)	(5,000)	(1,500)	(5,000)	(4,000)
7003	Minor Office Equipment	(39,590)	(58,080)	(50,657)	(61,700)	(56,300)	(72,400)	(61,550)
7004	Uniforms	(55,688)	(49,748)	(59,226)	(64,800)	(66,480)	(68,800)	(73,500)
7005	Household Expense	(25,090)	(23,374)	(21,438)	(21,000)	(23,000)	(21,000)	(21,500)
7006	Postage	(5,710)	(6,283)	(2,330)	(9,000)	(5,850)	(9,000)	(9,000)
7007	Printing Costs	(28,825)	(34,976)	(50,307)	(57,425)	(39,500)	(53,500)	(53,800)
7008	Micro Lab	(65,485)	(66,706)	(77,887)	(107,240)	(107,000)	(131,000)	(135,000)
7009	Field Lab	(42,715)	(32,974)	(65,225)	(35,000)	(22,000)	(30,000)	(30,000)
7010	Environmental Biology	(10,452)	(14,002)	(11,929)	(15,000)	(14,000)	(15,000)	(15,000)
7011	Disease Surveillance	(3,262)	(4,855)	(3,545)	(5,000)	(4,500)	(10,000)	(10,000)
7012	General Lab Supplies	(39,149)	(36,902)	(41,017)	(45,000)	(46,000)	(60,000)	(60,000)
7014	Pesticides	(596,757)	(602,134)	(685,596)	(825,000)	(725,000)	(825,000)	(825,000)
7016	Rat Bait Station Supplies	(820)	(1,707)	(2,856)	(3,000)	(5,500)	(6,000)	(3,000)
7017	Protective Equipment	(39,144)	(47,108)	(51,407)	(44,000)	(41,800)	(47,000)	(47,400)
7018	Employee Physicals & First Aid	(9,387)	(8,025)	(19,386)	(12,500)	(11,600)	(12,500)	(12,500)
7019	Publications	(1,992)	(1,728)	(875)	(2,800)	(1,300)	(2,800)	(2,800)
7020	HR Recruitment Expense	(11,027)	(8,752)	(11,661)	(11,000)	(9,200)	(10,000)	(12,000)
7021	Auto Incident Administration	-	(456)	-	-	-	-	-
7022	Public Relations	(7,122)	(9,155)	(8,305)	(9,200)	(5,500)	(9,620)	(7,040)
7023	Promotional Supplies	(18,330)	-	(10,684)	(11,400)	(9,200)	(15,000)	(19,150)
7024	Computer Software	(22,849)	(7,193)	(6,331)	(18,000)	(17,000)	(10,500)	(13,000)
7025	Equipment Rental	(237)	-	-	(500)	-	(500)	(500)
7026	Disaster Preparedness Supplies	(5,750)	(622)	(11,891)	(7,500)	(1,500)	(7,500)	(8,500)
7110	Cellular Service	(67,499)	(71,457)	(67,412)	(79,500)	(74,870)	(75,500)	(75,175)
7120	Telephone	(31,444)	(36,197)	(34,836)	(38,000)	(39,000)	(40,000)	(42,000)
7210	Electricity	(61,115)	(68,494)	(78,370)	(71,000)	(71,500)	(73,000)	(75,000)
7220	Natural Gas	(1,517)	(1,964)	(3,393)	(3,500)	(8,500)	(8,000)	(8,000)
7230	Water	(2,879)	(2,969)	(4,822)	(4,500)	(4,200)	(4,500)	(5,000)
7310	Workers Compensation	(452,497)	(481,518)	(433,834)	(475,000)	(492,000)	(520,000)	(520,000)
7320	General Liability	(186,670)	(217,020)	(281,360)	(290,000)	(299,464)	(310,000)	(315,000)
7325	Settlement/Claims Paid	-	-	-	-	-	-	(1,000)
7330	Property Insurance & Admin Cos	(33,206)	(40,539)	(37,799)	(42,000)	(37,902)	(42,000)	(45,000)
7340	Earthquake Insurance	(18,215)	(21,863)	-	(24,000)	-	-	(25,000)

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

<b>Acct #</b>	<b>Description</b>	<b>FY 2019-20 Actual</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Adopted Budget</b>	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Projected</b>
7360	Group Fidelity Premium	(1,288)	(1,352)	(1,420)	(1,600)	(1,491)	(1,600)	(1,700)
7401	Equipment Repair	(11,212)	(31,700)	(12,169)	(41,100)	(23,000)	(40,100)	(41,100)
7402	Facility Repair & Maintenance	(12,972)	(31,151)	(52,664)	(55,000)	(50,000)	(55,000)	(35,000)
7403	Rents & Leases of Equipment	(9,428)	(10,776)	(11,973)	(15,000)	(11,400)	(15,000)	(15,000)
7406	Security Alarm Expense	(1,180)	(985)	(1,155)	(1,500)	(1,400)	(1,500)	(1,500)
7407	A/C & Heating Services	(26,460)	(22,226)	(29,208)	(27,000)	(15,000)	(27,000)	(25,000)
7408	Plumbing Services	(6,496)	(1,128)	(4,361)	(6,000)	(4,800)	(6,000)	(7,000)
7410	Refuse Disposal	(8,632)	(10,390)	(8,322)	(8,500)	(8,500)	(8,500)	(9,000)
7411	Building Security	(19,118)	(7,314)	(10,583)	(12,000)	(10,500)	(12,000)	(20,000)
7501	Landscape Contract	(4,800)	(4,800)	(10,320)	(10,000)	(6,200)	(10,000)	(10,000)
7503	Contract & Applied Research	(9,125)	(750)	-	(30,000)	(2,500)	(40,000)	(40,000)
7504	Auditing Contract	(15,500)	(15,970)	(16,450)	(17,900)	(17,900)	(20,000)	(21,000)
7505	IT Recovery	-	(3,240)	(4,032)	(5,000)	-	(5,000)	(5,000)
7506	Team Building	-	-	-	-	-	-	-
7507	District Counsel	(40,353)	(36,120)	(25,167)	(55,000)	(32,000)	(50,000)	(60,000)
7508	Labor Counsel	(60,989)	(75,344)	(35,010)	(55,000)	(35,000)	(55,000)	(40,000)
7510	Computer Consultant	(2,952)	(1,585)	(5,802)	(5,000)	(6,500)	(5,000)	(5,000)
7511	Software Maintenance	(149,029)	(166,668)	(206,923)	(238,725)	(226,700)	(240,875)	(274,100)
7513	Helicopter Service	-	-	-	-	-	-	-
7514	Professional Services	(51,638)	(103,655)	(28,590)	(159,000)	(82,900)	(142,000)	(135,800)
7515	Aerial Surveillance	(24,365)	-	(31,990)	-	(31,990)	-	-
7516	Permits and Licenses	(660)	(400)	(530)	(2,000)	(1,700)	(2,000)	(2,000)
7520	Records Retention & Disposal	-	-	-	(5,000)	-	(5,000)	(2,000)
7522	District Mgr Discretionary M & O	(17,598)	(14,979)	(22,862)	(25,000)	(19,000)	(25,000)	(20,000)
7530	Exhibit Development	-	-	-	-	-	-	-
7602	Outreach Event Fees	(2,383)	(115)	(4,236)	(5,975)	(4,200)	(6,000)	(6,150)
7603	Vector Awareness Advertising	(56,345)	(13,972)	(52,217)	(62,000)	(55,000)	(60,000)	(60,500)
7605	Digital Map	(14,450)	(14,450)	(18,000)	(22,000)	(15,000)	(22,000)	(22,000)
7606	Multi-Media Production	(6,200)	-	(6,700)	(12,700)	(6,700)	(6,000)	(7,000)
7701	Investment Administrative Fees	(10,085)	(10,920)	(12,670)	(11,000)	(11,000)	(11,500)	(12,000)
7702	Assessment Expense	(30,687)	(30,420)	(31,631)	(35,000)	(31,900)	(35,000)	(37,000)
7703	Taxes & Assessments	(6,040)	(5,472)	(4,821)	(12,000)	(7,500)	(9,500)	(1,000)
7704	Tax Collection Charge	(24,835)	(27,825)	(26,085)	(35,000)	(33,000)	(35,000)	(39,000)
7801	Toll Road Transponders	(6,264)	(7,899)	(5,514)	(6,700)	(5,200)	(6,700)	(6,700)

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Estimated	FY 2023-24 Budget	FY 2024-25 Projected
7802	Fuel	(151,790)	(169,073)	(212,487)	(250,000)	(205,000)	(225,000)	(275,000)
7803	Vehicle Accessories	(56,101)	(60,258)	(60,561)	(65,000)	(45,000)	(55,000)	(65,000)
7804	Garage Equipment	(255)	(4,545)	(7,927)	(3,000)	(1,500)	(3,000)	(10,000)
7805	District Vehicle Wash	(658)	(341)	(544)	(1,000)	(250)	(1,000)	(1,000)
7901	Employee Events	(10,562)	(7,436)	(15,729)	(16,000)	(15,500)	(17,000)	(16,500)
7902	Trustee-in-Lieu	(25,700)	(38,200)	(36,800)	(42,000)	(39,500)	(42,000)	(42,000)
7903	Memberships	(42,781)	(46,370)	(50,158)	(48,400)	(50,560)	(53,400)	(53,400)
7904	Tuition Reimbursement	(5,974)	(3,270)	(5,461)	(11,750)	(4,000)	(14,250)	(12,500)
7905	Mileage Reimbursement	-	-	-	(1,000)	-	(500)	(500)
7906	Training	(6,531)	(1,594)	(4,561)	(31,190)	(9,450)	(17,660)	(21,575)
7907	Conferences & Meetings	(50,817)	(16,674)	(81,333)	(137,887)	(80,500)	(123,495)	(124,000)
7908	Continuing Education	(14,375)	(6,788)	(13,249)	(14,841)	(13,200)	(15,350)	(19,500)
	<b>Total Maintenance &amp; Operations</b>	<b>(2,948,727)</b>	<b>(3,056,656)</b>	<b>(3,365,333)</b>	<b>(4,119,373)</b>	<b>(3,575,357)</b>	<b>(4,140,150)</b>	<b>(4,286,585)</b>
8100	Equipment	(310,082)	(333,488)	(354,975)	(313,600)	(308,900)	(277,920)	(320,000)
	<b>Total Capital Outlay</b>	<b>(310,082)</b>	<b>(333,488)</b>	<b>(354,975)</b>	<b>(313,600)</b>	<b>(308,900)</b>	<b>(277,920)</b>	<b>(320,000)</b>
<b>Fund 10 General Fund</b>								
	<b>Total Revenue</b>	<b>15,668,181</b>	<b>15,936,836</b>	<b>16,382,424</b>	<b>16,834,264</b>	<b>16,893,712</b>	<b>17,354,875</b>	<b>17,570,965</b>
	<b>Total Personnel</b>	<b>(9,584,601)</b>	<b>(9,654,433)</b>	<b>(9,854,170)</b>	<b>(11,122,240)</b>	<b>(10,741,601)</b>	<b>(11,215,545)</b>	<b>(11,662,608)</b>
	<b>Total Maintenance &amp; Operations</b>	<b>(2,948,727)</b>	<b>(3,056,656)</b>	<b>(3,365,333)</b>	<b>(4,119,373)</b>	<b>(3,575,357)</b>	<b>(4,140,150)</b>	<b>(4,286,585)</b>
	<b>Total Capital Outlay</b>	<b>(310,082)</b>	<b>(333,488)</b>	<b>(354,975)</b>	<b>(313,600)</b>	<b>(308,900)</b>	<b>(277,920)</b>	<b>(320,000)</b>
	<b>Summary of Expenditures</b>	<b>(12,843,410)</b>	<b>(13,044,577)</b>	<b>(13,574,477)</b>	<b>(15,555,213)</b>	<b>(14,625,858)</b>	<b>(15,633,615)</b>	<b>(16,269,193)</b>
	<b>Transfers In</b>	-	-	-	-	-	-	-
	<b>Transfers Out</b>	<b>(1,102,200)</b>	<b>(500,000)</b>	<b>(629,235)</b>	<b>(962,551)</b>	<b>(962,551)</b>	<b>(990,460)</b>	<b>(1,164,472)</b>
<b>FUND 10</b>	<b>Net (Use of) Addition to Reserves</b>	<b>1,722,571</b>	<b>2,392,258</b>	<b>2,178,711</b>	<b>316,500</b>	<b>1,305,303</b>	<b>730,800</b>	<b>137,300</b>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Estimated	FY 2023-24 Budget	FY 2024-25 Projected
<b>Fund 20 Vehicle Replacement</b>								
4200	Interest	11,093	2,133	(7,834)	3,000	5,500	5,000	5,500
4300	Vehicle (Loss) Reimbursement	-	-	-	-	-	-	-
4400	Sale of Vehicles	19,398	33,769	-	10,000	21,158	15,000	15,000
5100	Transfers In	-	-	-	-	-	-	-
5200	Transfers Out	-	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>30,491</b>	<b>35,902</b>	<b>(7,834)</b>	<b>13,000</b>	<b>26,658</b>	<b>20,000</b>	<b>20,500</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 20</b>	<b>Net (Use of) Addition to Reserves</b>	<b>30,491</b>	<b>35,902</b>	<b>(7,834)</b>	<b>13,000</b>	<b>26,658</b>	<b>20,000</b>	<b>20,500</b>
<b>Fund 30 Liability Reserve</b>								
<b>Acct #</b>	<b>Description</b>							
4200	Interest	7,347	1,394	(4,909)	2,500	3,500	4,000	4,500
5100	Transfers In	3,000	-	-	-	-	90,000	-
5200	Transfers Out	-	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>10,347</b>	<b>1,394</b>	<b>(4,909)</b>	<b>2,500</b>	<b>3,500</b>	<b>94,000</b>	<b>4,500</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 30</b>	<b>Net (Use of) Addition to Reserves</b>	<b>10,347</b>	<b>1,394</b>	<b>(4,909)</b>	<b>2,500</b>	<b>3,500</b>	<b>94,000</b>	<b>4,500</b>
<b>Fund 40 Equipment Replacement</b>								
<b>Acct #</b>	<b>Description</b>							
4200	Interest	17,109	3,255	(11,131)	5,000	7,200	6,500	7,000
5100	Transfers In	-	-	-	-	-	-	-
5200	Transfers Out	-	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>17,109</b>	<b>3,255</b>	<b>(11,131)</b>	<b>5,000</b>	<b>7,200</b>	<b>6,500</b>	<b>7,000</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 40</b>	<b>Net (Use of) Addition to Reserves</b>	<b>17,109</b>	<b>3,255</b>	<b>(11,131)</b>	<b>5,000</b>	<b>7,200</b>	<b>6,500</b>	<b>7,000</b>
<b>Fund 50 Emergency Vector</b>								
<b>Acct #</b>	<b>Description</b>							
4200	Interest	34,255	6,517	(22,286)	9,500	15,100	13,000	15,000
5100	Transfers In	-	-	-	-	-	-	-
5200	Transfers Out	-	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>34,255</b>	<b>6,517</b>	<b>(22,286)</b>	<b>9,500</b>	<b>15,100</b>	<b>13,000</b>	<b>15,000</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 50</b>	<b>Net (Use of) Addition to Reserves</b>	<b>34,255</b>	<b>6,517</b>	<b>(22,286)</b>	<b>9,500</b>	<b>15,100</b>	<b>13,000</b>	<b>15,000</b>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Estimated	FY 2023-24 Budget	FY 2024-25 Projected
<b>Fund 70 Habitat Remediation</b>								
<b>Acct #</b>	<b>Description</b>							
7505	Habitat Remediation Contracts	-	-	-	-	-	-	-
5100	Transfers In	3,100	-	-	-	-	-	-
5200	Transfers Out	-	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>3,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 70</b>	<b>Net (Use of) Addition to Reserves</b>	<b>3,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 90 Retiree Medical</b>								
<b>Acct #</b>	<b>Description</b>							
4150	Retiree Medical	33,909	33,582	30,469	33,000	27,000	31,000	35,000
4151	PARS Trust Reimbursement	-	-	-	-	-	-	-
7350	Medicare Premium Reimbursement	(29,216)	(30,170)	(32,170)	(36,000)	(34,500)	(36,000)	(36,500)
7352	Retiree Medical Allowance	(58,107)	(72,948)	(83,234)	(79,000)	(93,000)	(95,000)	(100,000)
7355	Health Insurance Premium	(98,577)	(95,383)	(93,746)	(110,000)	(92,500)	(110,000)	(110,000)
7701	Administrative Fees	(542)	(567)	(563)	(800)	(550)	(800)	(800)
7909	Contribution to Section 115 Trust	-	(200,000)	-	-	-	(100,000)	-
5100	Transfers In	596,100	-	79,235	462,551	462,551	100,000	250,000
5200	Transfers Out	-	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>630,009</b>	<b>33,582</b>	<b>109,704</b>	<b>495,551</b>	<b>489,551</b>	<b>131,000</b>	<b>285,000</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>(186,442)</b>	<b>(399,068)</b>	<b>(209,714)</b>	<b>(225,800)</b>	<b>(220,550)</b>	<b>(341,800)</b>	<b>(247,300)</b>
<b>FUND 90</b>	<b>Net (Use of) Addition to Reserves</b>	<b>443,567</b>	<b>(365,485)</b>	<b>(100,010)</b>	<b>269,751</b>	<b>269,001</b>	<b>(210,800)</b>	<b>37,700</b>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Estimated	FY 2023-24 Budget	FY 2024-25 Projected
<i>Fund 95 Retirement Cont.</i>								
<b>Acct #</b>	<b>Description</b>							
4200	Interest	5,178	5,178	1,193	1,500	500	1,500	2,000
7001	O.C. Retirement System	-	-	-	-	-	-	-
7909	Contribution to Section 115 Trust	-	(190,000)	(300,000)	(200,000)	(200,000)	(300,000)	(200,000)
5100	Transfers In			50,000	-	-	300,460	414,472
5200	Transfers Out	-	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>5,178</b>	<b>5,178</b>	<b>51,193</b>	<b>1,500</b>	<b>500</b>	<b>301,960</b>	<b>416,472</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>-</b>	<b>(190,000)</b>	<b>(300,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(300,000)</b>	<b>(200,000)</b>
<b>FUND 95</b>	<b>Net (Use of) Addition to Reserves</b>	<b>5,178</b>	<b>(184,822)</b>	<b>(248,807)</b>	<b>(198,500)</b>	<b>(199,500)</b>	<b>1,960</b>	<b>216,472</b>
<b>OTHER FUNDS TOTAL</b>								
	<b>Revenues</b>	<b>730,489</b>	<b>85,829</b>	<b>114,737</b>	<b>527,051</b>	<b>542,509</b>	<b>566,460</b>	<b>748,472</b>
	<b>Expenditures</b>	<b>(186,442)</b>	<b>(589,068)</b>	<b>(509,714)</b>	<b>(425,800)</b>	<b>(420,550)</b>	<b>(641,800)</b>	<b>(447,300)</b>
	<b>Net (Use of) Addition to Reserves</b>	<b>544,046</b>	<b>(503,239)</b>	<b>(394,977)</b>	<b>101,251</b>	<b>121,959</b>	<b>(75,340)</b>	<b>301,172</b>



**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FISCAL YEARS 2020 THRU 2025  
REVENUE AND EXPENDITURES**

Acct #	Description		FY 2020-21 Actual		FY 2022-23 Adopted Budget		FY 2023-24 Budget	
<b>FUND 60 FACILITIES IMPROVEMENT</b>								
<b>Acct #</b>	<b>Description</b>							
4100	Rental Income	319,564	298,943	321,535	245,000	231,000	205,000	195,000
4200	Interest	155,691	30,596	(178,536)	55,000	105,000	70,000	75,000
7500	Property Management Services	-	(3,949)	-	(6,000)	(2,500)	(3,500)	(3,500)
7501	HBP Repairs & Maintenance	(6,707)	(3,808)	(10,996)	(5,000)	(6,500)	(5,000)	(6,000)
7504	A/C & Heating	-	(320)	(3,633)	(5,000)	(2,000)	(5,000)	(5,000)
7505	Landscape & Lot Maintenance	(2,100)	(2,100)	(2,100)	(3,000)	(2,600)	(3,000)	(3,000)
7508	Refuse Disposal	(14,019)	(13,821)	(12,597)	(14,500)	(13,500)	(14,500)	(15,500)
7510	HBP Utilities	(4,132)	(3,134)	(3,403)	(3,500)	(3,400)	(3,500)	(3,500)
7520	Facility Improvement	-	-	-	(12,000)	-	(2,000)	(4,000)
7550	Tenant Improvements	-	-	-	-	-	-	-
7560	Bad Debt / Write Off	-	-	-	-	-	-	-
7703	Property Taxes	(4,977)	(4,581)	(6,056)	(6,200)	(2,500)	(3,500)	(3,500)
8100	Equip & Improvements - District	-	-	-	-	-	-	-
8100	Equipment - HBP	-	-	-	(200,000)	-	(400,000)	-
<b>Total Revenues</b>		<b>475,255</b>	<b>329,539</b>	<b>143,000</b>	<b>300,000</b>	<b>336,000</b>	<b>275,000</b>	<b>270,000</b>
Personnel		-	-	-	-	-	-	-
Maintenance & Operations		(31,934)	(31,712)	(38,785)	(55,200)	(33,000)	(40,000)	(44,000)
Capital Outlay		-	-	-	(200,000)	-	(400,000)	-
<b>Total Expenditures</b>		<b>(31,934)</b>	<b>(31,712)</b>	<b>(38,785)</b>	<b>(255,200)</b>	<b>(33,000)</b>	<b>(440,000)</b>	<b>(44,000)</b>
Transfers In		500,000	500,000	500,000	500,000	500,000	500,000	500,000
Transfers Out		-	-	-	-	-	-	-
<b>FUND 60</b>	<b>Net (Use of) Addition to Reserves</b>	<b>943,321</b>	<b>797,828</b>	<b>604,215</b>	<b>544,800</b>	<b>803,000</b>	<b>335,000</b>	<b>726,000</b>
<b>GRAND TOTAL ALL FUNDS</b>								
<b>Revenue &amp; Transfers In Total</b>		<b>17,373,925</b>	<b>16,852,204</b>	<b>17,140,160</b>	<b>18,161,315</b>	<b>18,272,221</b>	<b>18,696,335</b>	<b>19,089,437</b>
<b>Expense &amp; Transfers Out Total</b>		<b>(14,163,987)</b>	<b>(14,165,357)</b>	<b>(14,752,211)</b>	<b>(17,198,764)</b>	<b>(16,041,959)</b>	<b>(17,705,875)</b>	<b>(17,924,965)</b>
<b>Net (Use of) Addition to Reserves</b>		<b>3,209,938</b>	<b>2,686,847</b>	<b>2,387,949</b>	<b>962,551</b>	<b>2,230,262</b>	<b>990,460</b>	<b>1,164,472</b>

**RESOLUTION NO. 560**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT**

**ADOPTING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2023-24**

WHEREAS, the District Manager has prepared and submitted a proposed annual operating budget for Fiscal Year 2023-24; and,

WHEREAS, the Board of Trustees has reviewed the proposed budget in detail.

NOW, THEREFORE, the Board of Trustees of the Orange County Mosquito and Vector Control District does hereby RESOLVE as follows:

SECTION 1. That the Board of Trustees of the Orange County Mosquito and Vector Control District does hereby approve and adopt the Fiscal Year 23-24 Budget in the amount of \$17,705,875 for Operating, Capital, and Revenue budgets for all operational functions.

<b>Revenues - All Funds</b>	<b>\$17,705,875</b>
Expenditures - All Funds	FY 2023-24 Proposed
• Personnel	11,215,545
• Maintenance & Operations	4,821,950
• Capital Outlay	677,920
• Contributions to Other Reserves	990,460
<b>Total</b>	<b>\$ 17,705,875</b>

SECTION 2. That the FY 2023-24 Operating, Capital, and Revenue Budget Document is incorporated herein and is made a part of this Resolution.

SECTION 3. The Board Secretary shall certify the adoption of this Resolution.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 18th day of May 2023 at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

---

Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on May 18, 2023:

APPROVED AS TO FORM:

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Cecilia Hupp, Secretary

---

Alan R. Burns, District Counsel



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

May 18, 2023

## AGENDA REPORT

### AGENDA ITEM G.2

**Prepared By:** Lora Young, District Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Public Hearing to consider the ordering of a program of services and levy of the assessments for Fiscal Year 2023-24 in connection with the District's Vector Surveillance and Control Assessment ("District No. 1 assessment"), and the District's Mosquito, Fire Ant and Disease Control Assessment ("District No. 2 assessment"); adopt Resolution No. 561 approving the engineer's reports and ordering levy of District No. 1 Assessment; and ordering levy of District No. 2 Assessment

#### Recommended Action:

It is recommended that the Board: Open Public Hearing for Assessment of District No. 1 to consider the ordering of services and projects, and the levy of the assessments for fiscal year 2023-24 for the proposed continuation of the assessment, take public comment, accept Board input, and close Public Hearing for Assessment of District No. 1; and

Open Public Hearing for Assessment of District No. 2 to consider the ordering of services and projects, and the levy of the assessments for fiscal year 2023-24 for the proposed continuation of the assessment, take public comment, accept Board input, and close Public Hearing for Assessment of District No. 2.

Recommended Action: It is the District Manager's recommendation that after the close of the public hearings to consider the ordering of services and projects, and the levy of the assessment for fiscal year 2023-24 in the amount of \$1.92 per Equivalent Dwelling Unit for the District's District No. 1 assessment, and the levy of the assessment for fiscal year 2023-24 in the amount of \$8.55 per Equivalent Dwelling Unit for the District's District No. 2 assessment, the Board of Trustees adopt by roll call vote Resolution No. 561 entitled, Approving the Engineer's Reports, Confirming the Assessments for Fiscal Year 2023-24 in Connection with the District's Vector Surveillance and Control Assessment ("District No. 1 Assessment") and for the District's Mosquito, Fire Ant and Disease Control Assessment ("District No. 2 Assessment").

#### Executive Summary

In December 2019, the Board of Trustees acted and voted to explore additional sources of revenue to address the increasing pressure of invasive Aedes mosquitoes that became endemic in Orange County in 2015. However, and due to the continued COVID-19 pandemic and associated economic uncertainty, staff is recommending that this action be delayed until such time as the pandemic has subsided and begins to show economic recovery.

On April 20, 2023, the Board adopted Resolution No. 557 directing the preparation of engineer's reports for the Orange County Mosquito and Vector Control District, Vector Surveillance and Control Assessment District No. 1, and the Mosquito, Fire Ant and Disease Control Assessment No. 2.

The updated Engineer's Reports for District No. 1 and District No. 2 have been prepared by SCI Consulting Group, the District's assessment engineer and assessment administration firm. The Engineer's Reports ("Reports") provide details about the special and general benefits from the proposed assessments, the method of assessment, an estimate of cost and budget for the assessments, and justification of the proposed assessments for District No. 1 and District No. 2. These reports were updated to further determine the general and special benefits from the assessments and to account for additional guidance for assessments provided by the State Supreme Court.

The proposed assessment for District No. 1 for FY 2023-24 is \$1.92 per benefit unit. The total amount of revenues that would be generated by the assessments in FY 2023-24 is approximately \$1,581,955. The assessment rate for District No. 1 for FY 2023-24 is not proposed to increase from the assessment rate in fiscal year 2022-23.

The assessment for District No. 2 included a voter approved annual increase to the maximum authorized assessment rate equal to the Los Angeles Area Consumer Price Index ("CPI"), not to exceed 3 percent per year without a further vote or balloting process including the provision that in the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved as the "Unused CPI" and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. Resolution No. 495 adopted by the Board authorized 2020 assessments at the maximum authorized assessment rate of \$7.93. Resolution No. 510 adopted by the Board authorized 2021 assessments at the maximum authorized assessment rate of \$8.06. Resolution No. 533 adopted by the Board authorized 2022 assessments at the maximum authorized assessment rate of \$8.30. For FY 2023-24, the maximum allowable rate for AD#2 is \$8.55/EDU, an increase of 3% over the current years maximum allowable rate of \$8.30. Based upon the maximum allowable rate, AD#2 is set to generate approximately \$7,636,419 in FY 2023-24.

The table shown below summarizes the historical assessment rates levied in District No. 2 and the maximum authorized rate for each fiscal year, including the rates proposed for fiscal year 2023-24, and annual revenue from each District since fiscal year 2004-05.

FY	CPI History	Maximum Authorized Assessment Rate District #2	Actual/Proposed Assessment Rate Levied District #2	Actual/Proposed Assessment Revenues District #2	Actual/Proposed Assessment Revenues District #1
2004-05	N/A	\$5.42	\$5.42	\$4,306,278	\$1,488,270
2005-06	3.66%	\$5.58	\$5.30	\$4,263,642	\$1,489,599
2006-07	5.42%	\$5.75	\$5.25	\$4,264,509	\$1,501,507
2007-08	3.20%	\$5.92	\$5.14	\$4,196,517	\$1,505,044
2008-09	3.92%	\$6.10	\$5.10	\$4,180,451	\$1,510,567
2009-10	-0.09%	\$6.28	\$5.06	\$4,162,307	\$1,514,335
2010-11	1.76%	\$6.46	\$5.02	\$4,114,124	\$1,511,186
2011-12	1.80%	\$6.58	\$5.02	\$4,124,774	\$1,509,144
2012-13	2.09%	\$6.72	\$5.02	\$4,125,205	\$1,508,529
2013-14	1.95%	\$6.85	\$5.02	\$4,139,470	\$1,539,529
2014-15	0.77%	\$6.90	\$5.02	\$4,134,001	\$1,528,684
2015-16	-0.05%	\$6.89	\$6.02	\$5,007,779	\$1,543,010
2016-17	3.10%	\$7.10	\$6.72	\$5,648,762	\$1,546,807
2017-18	2.11%	\$7.26	\$6.72	\$5,684,287	\$1,552,191
2018-19	3.51%	\$7.48	\$7.48	\$6,427,237	\$1,557,512
2019-20	3.15%	\$7.70	\$7.70	\$6,678,600	\$1,567,144
2020-21	3.08%	\$7.93	\$7.70	\$6,718,463	\$1,572,270
3.08% CPI - Reserved				\$6,919,575	
2021-22	0.87%	\$8.06	\$7.70	\$6,820,639	\$1,575,023
0.87% CPI - Reserved				\$7,140,294	
2022-23	7.51%	\$8.30	\$8.30	\$7,388,801	\$1,578,923
2023-24	5.77%	\$8.55	\$8.55	\$7,636,419	\$1,581,955

Assessment District No. 2 estimated levy for FY 2023-24 has been programmed at \$7.636 million and assumes a levy rate of \$8.55 per single family equivalent benefit unit. The estimated program costs for FY 2023-24 include the continuation of the West Nile Virus Strike Team and the Aedes Response Team. The total amount of revenues that would be generated by the District No. 2 assessments in FY 2023-24 at the proposed rate of \$8.55 is approximately \$7,636,419.

The notice for these public hearings was published in both Orange County Register and the Los Angeles Times. After conducting the public hearings and accepting any public input on the proposed assessments and the services they would fund, the Board can consider the resolution that would levy the assessments for fiscal year 2023-24.

**Fiscal Impact:**

**Amount Requested \$ N/A**

**Sufficient Budgeted Funds Available:**

**Category: Pers. Optg. Cap. -or- CIP# Fund#**

**Previous Relevant Board Actions for This Item**

Adoption of Resolution No. 557 directing preparation of Engineer's Report – April 20, 2023

**Exhibits**

**Exhibit A: Engineer's Report for Assessment District No. 1**

**Exhibit B: Engineer's Report for Assessment District No. 2**

**Exhibit C: Resolution No. 561**

FY 2023-24

# ENGINEER'S REPORT

## Orange County Mosquito and Vector Control District

Vector Surveillance and Control Assessment District  
(Assessment District No. 1)

May 2023  
Final Report

Engineer of Work:



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

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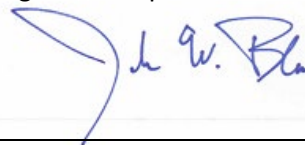
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## Certificates

1. The undersigned respectfully submits the enclosed Engineer's Report.



\_\_\_\_\_  
Engineer of Work, License No. C052091

2. I, District Manager for the Orange County Mosquito and Vector Control District, County of Orange, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on \_\_\_\_\_, 2021.

\_\_\_\_\_  
District Manager, Orange County Mosquito and Vector Control District

3. I, District Manager for the Orange County Mosquito and Vector Control District, County of Orange California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the Board of Trustees on \_\_\_\_\_, 2021 by Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
District Manager, Orange County Mosquito and Vector Control District

4. I, District Manager for the Orange County Mosquito and Vector Control District, County of Orange, California, hereby certify that a Copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of Orange, California, on \_\_\_\_\_, 2021.

\_\_\_\_\_  
District Manager, Orange County Mosquito and Vector Control District

## Introduction

The Orange County Mosquito and Vector Control District (“District”) is a public health agency dedicated to providing vector control and disease surveillance services in Orange County. The District, which is an independent special district, was created in 1947 in accordance with local authority provided by the Mosquito Abatement Act of 1915 and further supported by the California Health and Safety Codes and is overseen by a Board of Trustees (the “Board”) comprised of 35 members, each appointed by their city of residence (34), with one member representing the County.

Historically, the District relied on ad valorem property tax revenue to fund its activities. However, with the adoption of Proposition 13 in 1978, this funding stream was reduced. Moreover, the District (like all local governments in California) effectively lost its ability to adjust its property tax rate to fully fund operating expenses and maintain the ability to respond to service requests.

The Vector Surveillance and Control Assessment (“Assessment District No. 1”) is an annual assessment for vector control services that was established in fiscal year 1991-92, prior to Proposition 218 and, therefore, is exempted from the procedures and approval process established for assessments by Proposition 218.

Assessment District No. 1 provides an additional source of funding for the District’s vector control and disease surveillance services and related capital, operational and administrative expenses. The rates of the annual assessments levied in connection with Assessment District No. 1 have been unchanged since 1996 (\$1.92 per Benefit Unit).

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)).

This Engineer's Report ("Report") incorporates and utilizes the benefit determinations, assessment apportionment methodology and other provisions contained within the engineer's report prepared by Harris and Associates that originally established the assessments. Reference is hereby made to this original engineer's report for further details.

## General Description of Proposed 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 Orange County. The services (the "Services") to be funded by the assessments are for the following purposes:

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

## Assessment

**WHEREAS**, the Orange County Mosquito and Vector Control District Board of Trustees directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for an assessment district and an assessment of the estimated costs of Services, and the special benefit conferred thereby, upon all assessable parcels within the District as depicted in the Assessment Diagram included in this report;

**NOW, THEREFORE**, the undersigned in accordance with the provisions of the California 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 Orange County 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 2023-24 are \$1,581,955.

The boundaries of the District are contiguous with the boundaries of Orange County. The lines and dimensions of each lot or parcel with the District are shown on the maps of the Assessor of the County of Orange and are incorporated herein by reference.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the proposed amount of the Vector Surveillance and Control Assessment for the fiscal year 2023-24 for each parcel or lot of land within the said County in accordance to the method of assessment apportionment established in the original engineer's report used to establish the assessments.

The total Benefit Units assigned to each parcel are as follows:

**Figure 1 - Assigned Benefit Units**

Improvement Category	Number of Parcels	Total Assigend Benefit Units	% of Total Benefit Units
Single Family Residential (SFR)	565,900	562,386.49	68.26%
Residential Condominium	174,311	62,229.03	7.55%
Multi-Family Residential (MFR)	26,014	92,869.98	11.27%
Commercial Uses	22,718	57,930.90	7.03%
Commercial Condominium	3,390	691.56	0.08%
Industrial Uses	10,596	35,125.74	4.26%
Industrial Condominium	2,692	1,729.88	0.21%
Rural Uses	1,464	9,452.46	1.15%
Miscellaneous Uses	475	193.80	0.02%
Vacant SFR	11,053	563.70	0.07%
Vacant MFR	395	72.52	0.01%
Vacant Commercial	1,835	477.87	0.06%
Vacant Industrial	627	211.05	0.03%
Exempt	144,039	-	0.00%
<b>Total</b>	<b>965,509</b>	<b>823,934.98</b>	<b>100.00%</b>

Therefore the total assessment to be raised from Assessment District No. 1 is calculated as follows:

$$\$1.92 \text{ per Benefit Unit} \times 820,755.21 \text{ Benefit Units} = \$1,581,955$$

Dated: May 2, 2023



Engineer of Work

*John W. Bliss*

By \_\_\_\_\_

John W. Bliss, License No. C052091



## 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 begins by identifying the types of special benefit arising from the aforementioned mosquito control services and that would be provided to property. These types of special benefit are as follows:

- Reduced mosquito and vector populations on property and as a result enhanced desirability, utility, usability and functionality of property in the District
- Increased safety of property in the District
- Reduction in the risk of new diseases and infections on property in the District
- Protection of economic activity on property in the District
- Protection of the District's agriculture, tourism, and business industries
- Reduced risk of nuisance and liability on property in the District

The Services funded by the assessments provide a clear and direct advantage to property in the District over and above what otherwise would be received by property in the District and, therefore, are a special benefit to property in the District. The District includes only those properties that may request and/or receive direct Services, that are located within the scope of the vector surveillance area, that are located within flying or traveling distance of potential vector sources monitored by the District, and that benefit from a reduction in the amount of vectors reaching and impacting the property as a result of the enhanced vector surveillance and control. The Assessment Diagram included in this report shows the boundaries of the District.

### 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 relative to the other types of parcels within the District and based on the parcel's land use.

**Basic Formula:**

$$\text{(Equivalent Dwelling Units)} \times \text{(Benefit Factor)} = \text{Benefit Units}$$

In order to allocate benefit fairly between the parcels, an Equivalent Dwelling Unit (EDU) methodology is proposed which equates different residential and non-residential land uses to each other, thereby allowing a uniform method of assessment. After EDU's are assigned to each parcel, a Benefit Factor is applied to control for varying levels of benefit to property from vector control services and facilities.

The EDU method uses the single family home as the basic unit of apportionment. A single family home represents one EDU. Every other land use is converted to EDU's as described below. The ratio of the typical area of a specific land use to the typical single family home area is the EDU rate for that land use. Vacant, rural and miscellaneous uses are further reduced by a factor of 10 due to the low utilization and development density on the parcels.

**Figure 2 - EDU Factor per Improvement Category**

<b>Improvement Category</b>	<b>Average Size (acres)</b>	<b>EDU Factor per Parcel</b>
Single Family Residential	0.20	1.00
Residential Condominium	0.07	0.35
Multi-Family Residential (MFR)	0.70	3.50
Commercial Uses	1.00	5.00
Commercial Condominium	0.08	0.40
Industrial Uses	1.30	6.50
Industrial Condominium	0.25	1.25
Rural Uses	25.30	12.65
Miscellaneous Uses	1.60	0.80
Vacant SFR	0.20	0.10
Vacant MFR	0.70	0.35
Vacant Commercial	1.00	0.50
Vacant Industrial	1.30	0.65

Because the benefit to property varies depending on the type of land use of the property, the Benefit Factor is applied to the formula for each property. Residential properties are assigned 1.0 Benefit Factors because the properties are designed for habitation and the proposed Services benefit both the property itself and promote habitation of the property. Commercial, Industrial, Rural, Vacant, and other Miscellaneous properties are assigned 0.50 Benefit Factors because the properties are not designed for habitation so any habitation benefits conferred are not inherited by these property types.

Figure 3 summarizes the total Benefit Units (BU) assigned to each property type based on assigned equivalent dwelling units and the benefit factor:

**Figure 3 - Benefit Unit and Assessment Rate per Improvement Category**

	EDU	Benefit	Total	Assessment
Improvement Category	Factor	Factor	Benefit Units	@ \$1.92/BU
Single Family Residential (SFR)	1.00	1.00	1.00	\$1.92
Residential Condominium	0.35	1.00	0.35	\$0.67
Multi-Family Residential (MFR)	3.50	1.00	3.50	\$6.72
Commercial Uses	5.00	0.50	2.50	\$4.80
Commercial Condominium	0.40	0.50	0.20	\$0.38
Industrial Uses	6.50	0.50	3.25	\$6.24
Industrial Condominium	1.25	0.50	0.63	\$1.20
Rural Uses	12.65	0.50	6.33	\$12.14
Miscellaneous Uses	0.80	0.50	0.40	\$0.77
Vacant SFR	0.10	0.50	0.05	\$0.10
Vacant MFR	0.35	0.50	0.18	\$0.34
Vacant Commercial	0.50	0.50	0.25	\$0.48
Vacant Industrial	0.65	0.50	0.33	\$0.62

## Property Descriptions

The land use explanations are as follows:

**SINGLE-FAMILY RESIDENTIAL:** Properties with improvement values and designated with a Property Use Code description of 1, per the Orange County Assessor's Roll.

**RESIDENTIAL CONDOMINIUM:** Defined as improved properties with a Property Use Code description of 1, per the Orange County Assessor's Roll, and are in Assessor's map books 930 through 939.

**MULTI-FAMILY RESIDENTIAL:** Defined as improved properties with a Property Use Code description of 2, per the Orange County Assessor's Roll.

**COMMERCIAL USES:** Defined as improved properties with a Property Use Code description of 3, per the Orange County Assessor's Roll.

**COMMERCIAL CONDOMINIUM:** Defined as improved properties with a Property Use Code description of 3, per the Orange County Assessor's Roll, and are in Assessor's map books 930 through 939.

**INDUSTRIAL USES:** Defined as improved properties with a Property Use Code description of 4, per the Orange County Assessor's Roll.

**INDUSTRIAL CONDOMINIUM:** Defined as improved properties with a Property Use Code description of 4, per the Orange County Assessor's Roll, and are in Assessor's map books 930 through 939.

**RURAL USES:** Defined as properties with a Property Use Code description of 5, per the Orange County Assessor's Roll.

**MISCELLANEOUS USES:** Defined as properties with a Property Use Code description of 6, per the Orange County Assessor's Roll.

**VACANT SFR:** Defined as properties with no improvement value and a Property Use Code description of 1, per the Orange County Assessor's Roll.

**VACANT MFR:** Defined as properties with no improvement value and a Property Use Code description of 2, per the Orange County Assessor's Roll.

**VACANT COMMERCIAL:** Defined as properties with no improvement value and a Property Use Code description of 3, per the Orange County Assessor's Roll.

**VACANT INDUSTRIAL:** Defined as properties with no improvement value and a Property Use Code description of 4, per the Orange County Assessor's Roll.

**EXEMPT:** Exempted from the assessment would be any parcel owned by a public agency or within the area of public streets and other public properties, utility easements, right-of-way, public schools, public parks, and common areas, and parcels identified by the County as Wholly Exempt. Timeshare parcels, per previous OCMVCD policy, have also been exempted from assessment.

### Duration of Assessment

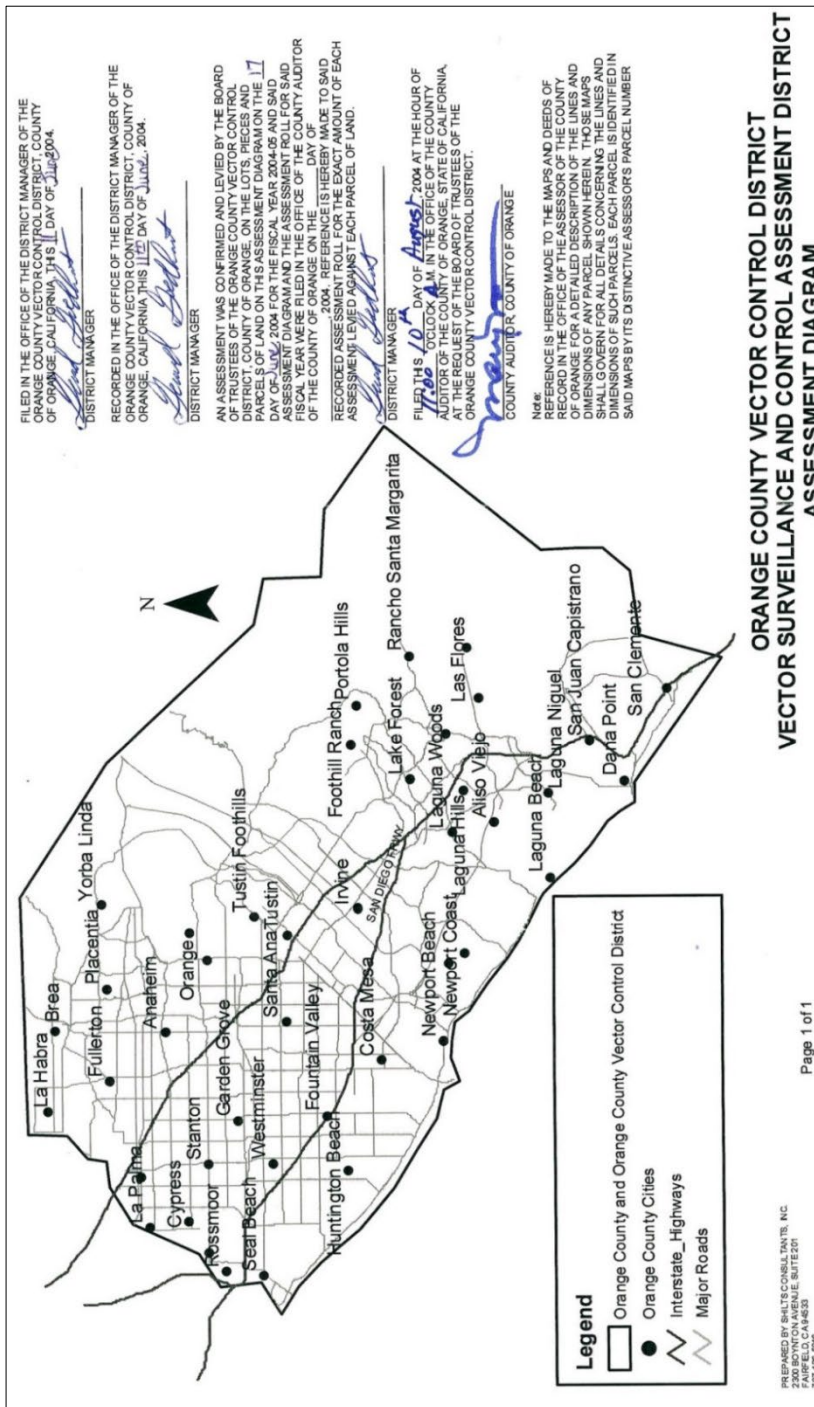
The duration of the Vector Surveillance and Control Assessment must be set by the District as required by the Code. It is proposed that the Assessment be levied for fiscal year 2023-24 and for every fiscal year thereafter so long as the vectors remain in existence.

### 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 Orange County 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 Orange 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 Board shall be final.

# Assessment Diagram

The proposed assessment district includes all properties within the boundaries of Orange County Mosquito and Vector Control District and is displayed on the following Assessment Diagram.



## Assessment Roll for Fiscal Year 2023-24

Reference is hereby made to the Assessment Roll in and for the Assessment District on file in the office of the District Manager for the Orange County Mosquito and Vector Control District, as said Assessment Roll is too voluminous to be bound with this Engineer's Report.

FY 2023-24

# ENGINEER'S REPORT

## Orange County Mosquito and Vector Control District

Mosquito, Fire Ant & Disease Control Assessment  
District (Assessment District No. 2)

May 2023  
Final Report

Engineer of Work:



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
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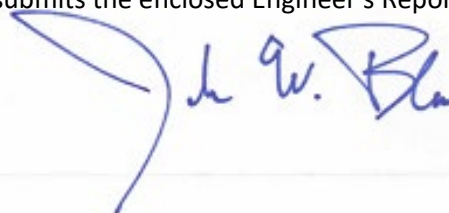
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**CERTIFICATES**

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C. The undersigned respectfully submits the enclosed Engineer's Report.



\_\_\_\_\_  
Engineer of Work, License No. C052091

D. I, District Manager for the Orange County Mosquito and Vector Control District, County of Orange, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on \_\_\_\_\_, 2023.

\_\_\_\_\_  
District Manager, Orange County Mosquito and Vector Control District

E. I, District Manager for the Orange County Mosquito and Vector Control District, County of Orange California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the Board of Trustees on \_\_\_\_\_, 2023 by Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
District Manager, Orange County Mosquito and Vector Control District

F. I, District Manager for the Orange County Mosquito and Vector Control District, County of Orange, California, hereby certify that a Copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of Orange, California, on \_\_\_\_\_, 2023.

\_\_\_\_\_  
District Manager, Orange County Mosquito and Vector Control District

## Introduction

### Overview

The Orange County Mosquito and Vector Control District (“District” or “OCMVCD”) is a public health agency dedicated to providing all properties in Orange County with vector control and disease surveillance services. The District is an independent special district created in 1947 in accordance with local authority provided by the Mosquito Abatement Act of 1915 and further supported by the California Health and Safety Codes. The District is overseen by a Board of Trustees (“Board”) comprised of 35 members, each appointed by their city of residence (34), with one member representing the County.

The District is dedicated to the control of mosquitoes, rats, flies, Red Imported Fire Ants (RIFA), and other vectors, and provides this service throughout the 798 square miles of Orange County (answering approximately 20,000 service requests per year and performing vector control services on known sources throughout the County). The District also conducts countywide surveillance programs for vector-borne diseases. A summary of current District services are as follows:

- Mosquito control and inspections
- Rodent and fly control
- Surveillance for vector-borne diseases
- Property owner and resident service requests
- Mosquitofish for backyard fish ponds and other appropriate habitats
- Presentations to schools and civic groups, public outreach, and educational programs

## Assessment Formation

In 2004, the District found itself dealing with (1) a dramatic increase in service requests, (2) the emergence of new mosquito-borne diseases such as West Nile virus, (3) the State transfer of 48% of District property tax to the Education Revenue Augmentation Fund (ERAF), (4) the District's limited funding sources, and (5) the loss of State funding for the Red Imported Fire Ant (RIFA) control program. In response, the District proposed a local benefit assessment to provide improved mosquito, vector and disease control services and to restore the Red Imported Fire Ant control program for property in the County ("Assessment Area") as a supplement to existing revenue sources. This assessment is named the Mosquito, Fire Ant and Disease Control Assessment ("Assessment" or "Assessment District No. 2").

On April 15, 2004, the Board of Trustees authorized the initiation of proceedings for a benefit assessment to provide local funding for its mosquito, fire ant, vector and disease control services. In May of 2004, the District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Health and Safety Code. During this ballot proceeding, property owners in the County were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted in July 2004. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that 66.16% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted), the District gained the authority to approve the levy of the assessments for fiscal year 2004-05 and future years. The authority granted by the ballot proceeding includes an annual adjustment in the maximum authorized assessment rate equal to the annual change in the Consumer Price Index for the Los Angeles Area, not to exceed 3%.

In each subsequent year for which the Assessments will be levied, the District directs the preparation of an Engineer's Report, budgets and assessments for the upcoming fiscal year. The Assessment was presented to property owners in 2004 as having an annual rate of \$5.42 per single family residential parcel (subject to annual inflation adjustment and with proportionately higher and lower rates for other parcel types).

As used within this Report and the benefit assessment ballot proceeding, 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 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") was prepared by SCI Consulting Group (“SCI”) to describe the vector control services that are funded by the assessment (“Services”), to establish the estimated costs for those Services, to determine the special benefits and general benefits received by property from the Services, and to apportion the assessments to lots and parcels within the District based on the estimated special benefit each parcel receives from the Services funded by the benefit assessment.



## General Description of the District and Services

The assessments from Assessment District No. 2 provide, in whole or in part, funding for the following services and programs (“Services”):

### Red Imported Fire Ant Program

A native of South America, this fire ant was first introduced in the southeastern United States in the 1930s and eventually found its way to California and into Orange County. The Red Imported Fire Ant (RIFA) is a fairly recent addition to the list of vectors that threaten Orange County. No other invasive species represents a greater risk in the County. RIFA threat to public health is to the one or two percent of the population that is allergic to fire ant venom. The health threat to most people involves the prospect of serious stinging incidents. In addition to the direct health and safety issues, fire ants threaten our natural environment, recreational facilities, and our outdoor living style.

While the response to property service calls and treatment of RIFA may be concentrated in different areas of the County from one year to the next due to shifts in RIFA populations, RIFA is found and treated throughout the County. The Red Imported Fire Ant program, funded largely by Assessment District No. 2 includes, but is not limited to:

- A multipart treatment protocol, which, in addition to responding to individual property RIFA infestations, includes implementation of neighborhood treatments if a neighborhood is found to be infested.
- Dedicated OCMVCD staffing and materials to conduct ongoing visual surveys of Orange County properties, as well as organized bait surveys to locate properties infested with RIFA.
- Tracking and logging of all work regarding RIFA.

### Mosquito Control Programs

District staff controls mosquitoes throughout the year, and Assessment District No. 2 has allowed the District (i) to provide more frequent monitoring and treatment of common source locations including new sources resulting from environmental regulations for water quality, and (ii) to more rapidly respond to property owner calls. Such rapid response is essential to the control of this vector. By partially funding the District’s Mosquito Control Programs, Assessment District No. 2 has allowed the District to:

- Maintain existing service request response capacity, and expand the number of local service areas in the County from 16 to 20, each with a dedicated OCMVCD Vector Control Inspector, allowing the inspectors to be more familiar with local vector issues, thereby increasing the effectiveness of controlling mosquitoes across the County.
- Be more effective in mosquito control by targeting the developing aquatic stages of the mosquito life cycle whenever possible through more frequent attention and treatment of street gutters and storm drains throughout the County. The cycle time for treating street gutters has been reduced from an average of 12 days to less than 10 days, making mosquito production in street gutters all but impossible.
- Implement additional treatment strategies directed at adult mosquitoes where the physical nature of the property makes larval control ineffective. These areas are where OCMVCD staff controls the adult mosquito population by using truck-mounted foggers and other adulticiding techniques.
- Proactively address standing water on properties, such as neglected pools, ponds and detention basins, which if left untreated can impact all surrounding properties. The OCMVCD conducts aerial surveillance over various parts of the County to locate as many of these out-of-service pools as possible. These identified areas of standing water are treated and stocked with mosquito fish. The OCMVCD's capacity to hold and rear mosquito fish has also been expanded to meet the increased demand for low-cost, long-term biological control (i.e., non-insecticidal method) of mosquito production.
- Develop equipment specifically designed to treat mosquito larvae and resting adults in underground storm drains, as well as the staffing necessary to operate this specialized equipment throughout the County.
- Expand technical services that include the purchase of equipment and development of in-house staffing to test blood and tissue samples that previously had to be sent to outside laboratories, including the State of California. Test results are now available within hours instead of weeks at a cost reduction of approximately 75%. In fact, the cost savings has been such that the initial equipment was paid for in less than two years. These test results are critical for focusing resources against high-priority elevated vector populations that carry the West Nile virus or other diseases.
- Implement a West Nile Virus Strike Team and an Aedes Response Team to fight Aedes mosquito species in support of mosquito control efforts.

## Vector Surveillance

Assessment District No. 2 allows the OCMVCD to provide year-round monitoring of multiple vectors including mosquitoes, ticks, and rodents, and to identify infestations and increased vector populations that carry diseases such as encephalitis, dog heartworm, malaria, plague, hantavirus, and Lyme disease. Since the arrival of West Nile virus in 2003, the OCMVCD has increased the number of mosquito trapping sites in the County and speed of mosquito-borne disease testing.

As part of the proactive vector surveillance program, the OCMVCD has expanded the use of Geographic Information System (GIS) technology within its operational and laboratory functions to provide detailed information of vector breeding and treatment sites. GIS technology, along with enhanced communication systems, has allowed for more precise pesticide applications, and less time needed to respond and locate vector problem areas. These improvements provide OCMVCD with highly-focused vector monitoring and vector-borne disease surveillance and control programs.

## Other Services

Other services and activities provided by the OCMVCD, but *not funded* by Assessment District No. 2, include the following services and programs:

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### Rodent Control

Since 1975, OCMVCD has had the primary responsibility for protecting properties and people in the County from the damage and public health threat (e.g., rat bite fever, bubonic plague, flea-borne typhus, filth diseases) represented by rats. The primary strategy employed by staff is education combined with engagement of the public. The only effective way to reduce rodent populations is to reduce the environmental factors that support them. While OCMVCD employees, in response to property owner calls, will place bait tubes and set traps to address existing rat infestations, the majority of the inspector's efforts are focused on showing the property owner how to make their property less attractive to rats. Rat control is largely a request for service issue; expanding the number of local service areas and number of inspectors has reduced the response time to properties and ultimately provides better rodent control for all properties in the County.

---

### **Emerging Disease Surveillance**

Vector-borne diseases are a major international public health problem. Vectors and their disease agents move readily across borders and can arise suddenly in new areas that do not have any natural limitations or immunity within new hosts. Some examples of these in the U.S. are two recently introduced mosquito-borne diseases, West Nile virus and dengue fever. The OCMVCD monitors vector populations and their diseases and coordinates with other local and statewide health care agencies to stay at the forefront of emerging threats. This multifaceted approach and ongoing monitoring for new and emerging public health threats, such as the Asian tiger mosquito, dengue fever, resurgence of West Nile virus, bubonic plague, and flea-borne typhus, has enabled the OCMVCD to keep these threats to low levels as a result of increased suppression and vigilance.

---

### **Miscellaneous Vectors**

These programs include: surveillance for Lyme disease, bubonic plague, flea-borne typhus, Hantavirus, Rocky Mountain spotted fever, Chagas' disease, and other re-emerging diseases, and monitoring of black fly, midge, tick, and other vector populations.

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### **Community Education**

Public awareness and partnership in vector control issues is critical to the effectiveness of the programs and services provided by the OCMVCD. Staff provides presentations, educational materials and workshops to the community, including schools and civic groups. News releases are issued, as appropriate, to keep property owners and the public informed about any threats resulting from vectors and vector-borne disease. Community education efforts are focused on (i) teaching property owners and occupants how to maintain their properties in a manner that reduces the risk of infestations and elevated vector populations, (ii) teaching property owners and occupants to identify dangerous vectors, and (iii) teaching property owners and occupants to respond to infestations and elevated vector populations. Ultimately, these education efforts increase the value of OCMVCD's other services by (i) reducing the number of vector populations (and service calls), (ii) permitting OCMVCD to respond earlier in the life-cycle of elevated vector populations, and (iii) reducing the severity of increased vector populations. Thus, these education efforts leverage the results of OCMVCD's services.

## Estimate of Cost

**Figure 1 – Estimate of Cost**

<b>ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT</b> <b>Mosquito, Fire Ant and Disease Control Assessment (Assessment District No. 2)</b> Estimate of Cost Fiscal Year 2023-24			
<i>Description</i>	<i>Cost</i>		
Vector Control Services and Related Expenditures			
Operations, Materials, and Supplies	4,140,150		
Personnel / Administration	11,215,545		
Capital Equipment and Fixed Assets	277,920		
Total Services and Operation	<b>\$15,633,615</b>		
Less:			
District Contribution for General Benefits and Other Services <sup>1</sup>	(\$8,212,327)		
District Contribution for Non-Assessed Parcels <sup>2</sup> (14,326 SFEs x \$8.55 = \$118,905)	(\$122,487)		
Net Cost of Vector Control Services and Related Expenditures	<b>\$7,298,801</b>		
Incidental Costs			
County Collection, Levy Administration, and Other Incidentals <sup>3</sup>	\$90,000		
<b>Total Vector Control Services and Incidental Expenses</b> (Net Amount to be Assessed)	<b><u>\$7,388,801</u></b>		
Budget Allocation to Property			
	Total	Assessment	Total
	SFE Units <sup>4</sup>	per SFE	Assessment
	864,187.25	\$8.55	<b>\$7,388,801</b>

---

**Notes to Estimate of Cost:**

1. District Contribution for General Benefits: As determined in the following section, at least 11% of the cost of the Services must be funded from sources other than the Assessment District No. 2 assessments to cover any general benefits from the Services. Therefore, out of the total cost of Services of \$15,633,615 the District must contribute at least \$1,719,698 from sources other than the assessments. The District will contribute over \$8,212,327 which is well over the estimated general benefits.
2. Publicly owned property, property used for educational purposes, and non-profit properties, are allocated benefits according to the method of assessment described in the following Section. However, since many of these properties are considered non-taxable and/or provide a public function, the District funds the assessed special benefits for these properties from ad valorem revenue and other sources.
3. Incidental Costs includes County collection charges, assessment administration costs, and allowance for uncollectible assessments.
4. SFE Units means Single Family Equivalent benefit units. See method of assessment in the following Section for further definition.
5. The Net Cost of Vector Control Services amount of \$7,298,801 for District No. 2 includes the amount to be assessed on the tax roll, \$7,388,801, plus the amount of \$122,487 as shown in Figure 1, which will be contributed by OCMVCD from other revenue sources to offset any special benefits on non-taxable publicly owned property, property used for educational purposes, non-profit properties, etc.

## Method of Assessment

### Introduction

This section of the Report explains how this assessment satisfies the requirements of Article XIID of the California Constitution (Proposition 218); describes the benefits to be derived from the Services provided for property in the District, and the methodology used to apportion the total assessment to properties within the Assessment Area.

### Proposition 218 Requirements

Section 4 of Article XIID of the California Constitution (adopted in 1996 as part of Proposition 218) imposes three major requirements upon special assessments.

#### Requirement 1:

*Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.*

Properties within Assessment District No. 2 receive numerous special benefits from the Services. Special benefits are “particular and distinct benefit[s] over and above general benefits conferred on real property located in the district or to the public at large.” Assessments can only be levied based on the *special benefit* to property, and the assessments cannot pay for *general benefits*.

Most of the Services funded by Assessment District No. 2 are provided directly on or proximate to properties within the Assessment District, either upon the request of the owner or occupant, or in response to OCMVCD surveillance efforts. Property owners are not charged an additional service charge when they receive these services.

Special Benefits include:

- a. Reduction of vector populations on the parcel.
- b. Reduction of the risk of elevated vector populations on the parcel.
- c. Abatement of dangerous, unhealthful, and/or unsightly conditions on the parcel.
- d. Prevention and/or reduction of the property damage on the parcel.

Further, when the Services are provided at a specific location, nearby parcels also realize special benefit from the Services. This is because an infestation of RIFA or an elevated concentration of other vectors, once established on a parcel, will often spread to neighboring parcels. Thus, the Services reduce the risk of infestation or elevated vector concentration even on parcels that do not specifically request services. As infestations or elevated vector concentrations can damage property and can produce dangerous, unhealthful, and unsightly conditions on property, the reduction of the risk of such infestation or high vector population is itself a special benefit.

Vector control is most efficiently implemented across areas larger than a single parcel. If the OCMVCD did not provide the Services, these properties would be less safe, and less functional, and property owners would often need to obtain services in another way in order to maintain the owner's ability to safely and healthfully use their property. Both the OCMVCD's surveillance and treatment approach and the service request approach provide similar special benefits by eliminating or reducing the spread of elevated vector populations to property.

While community education programs are available to the general public, the purpose of these programs is to promote awareness of the dangers associated with vectors, as well as to provide education to property owners and occupants about how to reduce and/or prevent elevated vector populations. Primarily focused on topics of interest to property owners and occupants, these public education efforts enlist property owners, occupants, and others as participants in the OCMVCD's surveillance efforts and enhance the District's ability to serve property within the District. Therefore, these education programs enhance the effectiveness of the OCMVCD's other programs, and provide similar special benefits to property.

It should be noted that while Services may be provided to reduce vector populations on specific properties, these Services also prevent the spread to other properties. The Services are delivered at thousands of points throughout the County and are delivered to any parcel upon request. Such Services are collectively part of an indivisible program that generates special benefits throughout the OCMVCD.



Without the funding provided by Assessment District No. 2, the OCMVCD would not be able to service properties at the current level. Indeed, a major factor leading to the creation of Assessment District No. 2 was a desire to restore, for the benefit of properties in the District, the Red Imported Fire Ant Program, which was threatened by the loss of state funding. Thus, the portion of OCMVCD's services that are funded by Assessment District No. 2 all constitute special benefits conferred on the parcels. The OCMVCD takes pride in the positive impacts upon public health that are a result of reduced vector populations on parcels in the OCMVCD as this is a measure of the success it has in rapidly responding to vectors and creating value for property owners in the District. However, Assessment District No. 2 funded Services are specifically intended for assessed parcels and the general public health benefits are a collateral result produced by the special benefits of the reduction of vector populations on property.

Several programs of the OCMVCD (such as rodent control, emerging disease surveillance, and miscellaneous vectors) are not funded by the Assessment District No. 2 assessment. Therefore, no effort was made to determine the special benefits of these programs in this Engineer's Report.

#### Separation and Quantification of Special and General Benefit

Although the primary purpose of the OCMVCD's Red Imported Fire Ant, Mosquito, and Disease Surveillance programs is to specially benefit properties throughout the District Boundaries, these programs do generate some relatively minor general benefits.

General Benefits include:

- General Scientific Benefits (to the public at large)
- General Educational Benefits (to the public at large)
- General Regional Vector Reduction (proximate, and just outside of District boundaries)

Scientific benefits result from analyses and reporting of vector data that is used by vector ecologists at the State level to learn how vectors spread and are best controlled. Educational general benefits are the side effect of public education activities that, while geared towards owners and occupants of parcels in the District, incidentally provide general health education to members of the public, or incidentally serve some property owners outside of the District. Regional vector reduction benefits occur when the reduction of vector populations inside OCMVCD's service area reduces vector populations just outside the District. Arguably, all three of these benefits are really only secondary consequences of the special benefits generated by OCMVCD's programs. Furthermore, it is arguable that these general benefits enhance the value of the assessment-funded programs to property – as, for example, the programs are made more effective by the results of the scientific work supported by data provided by the assessment-funded programs. However, for the purpose of this Engineer's Report, they will be treated as identified general benefits to be supported by non-assessment revenues. This treatment lends an element of conservatism to this Report's analysis of special benefit.

#### Calculation of General Benefits from Scientific and Educational Services:

Approximately 2.5% of the overall District budget is dedicated to scientific work enjoyed by the District and shared with the overall community. To be extremely conservative, and to account for future fluctuations in budget allocations for scientific funding, 100% of this activity will be modeled as general benefit. Further, to increase this conservative approach, this portion will be rounded up to 3%.

Likewise, the Community Education Program generates some general benefits. Though these programs are geared towards educating Orange County property owners and property occupants regarding the proper care of their property, the general public is permitted to participate in most of these activities. Furthermore, some portion of the curricula of these programs regards public health issues and medical treatments associated with vector-borne disease. Approximately 9% of the overall District budget is dedicated to the Community Education services enjoyed by the District and shared with the overall community. The District estimates that approximately one quarter of these costs are for programs and services for public health issues, medical treatments, and other general services to people that are indirect general benefit that will not be funded by Assessment District No. 2. To be extremely conservative, and to account for future fluctuations in budget allocations for community education funding, 100% of this activity will be modeled as general benefit.

#### Calculation of General Benefit from Regional Vector Reduction:

The mosquito potential outside the District is based on studies of mosquito dispersal from their breeding sources. Mosquitoes can travel up to two miles, on average, so this destination range is used. Based on studies of mosquito flight ranges, relative to parcels in the District, average concentration of mosquitoes from the Unprotected Areas on properties within two miles of the Assessment Area is calculated to be less than 50%.<sup>1</sup> This relative vector population reduction factor within the destination range is combined with the number of parcels outside the Assessment Area and within the destination range to measure this general benefit and is calculated as follows:

**Criteria:**

Mosquitoes may fly up to 2 MILES from their breeding source.

81,659 parcels within 2 miles of, but outside of the District, may receive some mosquito and disease protection benefit

50% portion of relative benefit that is received

888,770 Parcels in the District

**Calculations:**

Total Benefit = 81,659 parcels \* 50% = 40,829 parcels equivalents

Percentage of overall parcel equivalents = 40,829 / 888,770 = 5 %

Therefore, for the overall benefits provided by the Services to the Assessment Area, it is determined that 5% of the benefits is received by the parcels within two miles of the Assessment Area boundaries.

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the District, we find that approximately 11% of the benefits conferred by the Assessment may be general in nature and should be funded by sources other than the Assessment.

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<sup>1</sup> Tietze, Noor S., Stephenson, Mike F., Sidhom, Nader T. and Binding, Paul L., "Mark-Recapture of *Culex erythrothorax* in Santa Cruz County, California", Journal of the American Mosquito Control Association, 19(2):134-138, 2003.

<b>General Benefit Calculation</b>	
3%	<b>(General Scientific)</b>
+ 3%	<b>(General Educational)</b>
+ 5%	<b>(General Regional)</b>
= 11%	<b>(Total General Benefit)</b>

The assessment's total budget for mosquito, RIFA and vector abatement, disease control, and fixed asset equipment is \$15,633,615. Of this total budget amount, the District will contribute \$8,212,327 of the total operating budget from sources other than the assessments from Assessment District No. 2. This contribution by the District equates to over 52% of the total budget, and constitutes significantly more than the 11% amount attributable to the general benefits from the Assessment Area's Services.

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### **Requirement 2:**

*An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.*

The services funded by the assessment are provided by the OCMVCD throughout Orange County. The OCMVCD responds to service requests made with respect to any Orange County location, and seeks to prevent or mitigate all vector-related threats occurring anywhere in the County. The number of services provided on any specific parcel can be expected to vary from year to year. However, because vectors, if left unchecked, rapidly spread from parcel to parcel, every parcel in the County benefits from the Services provided by the OCMVCD. Even if no service calls are made with respect to a specific parcel, the parcel benefits from the eradication of threats that would reach the parcel if the OCMVCD were not providing its Services. Services are available to each parcel at all times, and the OCMVCD has determined that, over time, all parts of the County will have a need for Services.<sup>2</sup> Furthermore, it would be impossible for the OCMVCD to respond to service requests if the OCMVCD did not maintain its staffing and response infrastructure on a continuous basis. Thus, all parcels benefit each year from the availability of Services.

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<sup>2</sup> An analysis of service calls within the OCMVCD service area over recent years indicates mosquito related calls and service points are spread throughout the entire County with marginally higher concentrations of those activities being provided in and around areas of developed properties. Red Imported Fire Ant related calls tend to be more concentrated in certain areas of the County than are mosquito related activities. Red Imported Fire Ant calls and treatment sites are still found throughout the County and the concentration of service points fluctuates from one year to the next, indicating that there is no substantial difference in

For purposes of Proposition 218, the parcels that are conferred a special benefit in connection with Assessment District No. 2 are identified as all parcels within the County. The assessment does not fund Services provided outside of Orange County. The word “parcel,” for the purposes of this Engineer’s Report, refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the Orange County Assessor’s Office. The Orange County Auditor/Controller uses Assessor’s Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments. Treatment of public and tax-exempt parcels not listed in the Assessor’s roll is discussed below.

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**Requirement 3:**

*The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the cost of the property related Service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.*

To assess benefits equitably it is necessary to calculate each property’s relative share of the special benefits conferred by the funded Service. The Single Family Equivalent (SFE) method of assessment apportionment establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of the basic unit.

For the purposes of this Engineer's Report, an SFE is the quantum of benefit derived from the funded program by a single family home on an average sized residential parcel. Thus, the "benchmark" property (the single family home on an average sized residential parcel) derives one SFE of benefit.

## Residential Properties

Certain residential properties in the Assessment Area that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses, and townhomes are included in this category of single family residential property.

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the Services or availability of Services being provided through Assessment District No. 2 that would suggest any measurable differences in benefit for any particular area of the County.

Properties with more than one residential unit are designated as multi-family residential properties. These properties, along with condominiums, benefit from the Services in proportion to the number of dwelling units that occupy each property, the average number of people who reside in each property, and the average size of each property in relation to a single family home in Orange County. This Report analyzed Orange County population density factors from the 2000 US Census (the most recent data available when Assessment District No. 2 was established) as well as average dwelling unit size for each property type. After determining the Population Density Factor and Square Footage Factor for each property type, an SFE rate is generated for each residential property structure, as indicated in Figure 2 below. These factors were chosen to reflect that larger, more populated dwelling units can anticipate to benefit more from services than smaller, less populated dwelling units — the consequences of an elevated vector population to a property and the property owner are largely determined by the extent of the development that can be damaged (or made less usable) by the elevated vector population and by the number of inhabitants that can be affected by the health hazards, safety hazards, and general inconvenience.

The SFE factor of 0.52 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site management, monitoring and other control services that tend to offset some of the benefits provided by the vector control district. Therefore the benefit for properties in excess of 20 units is determined to be 0.52 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

**Figure 2 - Residential Assessment Factors**

	Total Population	Occupied Households	Persons per Household	Population Density Equivalent	Sq Ft Factor	Proposed SFE Rate
Single Family Residential	1,590,349	479,900	3.31	1.00	x 1.00	= <b>1.00</b>
Condominium	310,251	120,133	2.58	0.78	x 0.77	= <b>0.60</b>
Multi-Family Residential	831,266	304,788	2.73	0.82	x 0.63	= <b>0.52</b>
Mobile Home on Separate Lot	70,337	29,541	2.38	0.72	x 0.57	= <b>0.41</b>

Source: 2000 Census, Orange County and property dwelling size information from the Orange County Assessor.

## Commercial/Industrial Properties

The commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since residents and employees also provide a measure of the relative benefit to property. Again, this is because the consequences of an elevated vector population to a property and the property owner are largely determined by the extent of the development that can be damaged (or made less usable) by the elevated vector population and by the number of inhabitants that can be affected by the health hazards, safety hazards, and general inconvenience. Since commercial and industrial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in Orange County is 0.20 acres. Therefore, a commercial property with 0.20 acres receives one-half the relative benefit, or a 0.50 SFE factor.

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Figure 3, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

The following Figure 3 lists the benefit assessment factors for business properties.

**Figure 3 - Commercial / Industrial Benefit Assessment Factors**

Type of Commercial / Industrial Land Use	Average Employees Per Acre <sup>1</sup>	SFE Units per Fraction Acre <sup>2</sup>	SFE Units per Acre Over 5 Acres <sup>3</sup>
Commercial	24	0.500	0.50
Office	68	1.420	1.42
Shopping Center	24	0.500	0.50
Industrial	24	0.500	0.50
Self Storage or Parking Lot	1	0.021	0.02
Agriculture	0.05	0.002	0.002

<sup>1</sup> Source: San Diego Association of Governments Traffic Generators Study.

<sup>2</sup> The SFE factors for commercial and industrial parcels indicated above are applied to each fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

<sup>3</sup> The SFE factors for commercial and industrial parcels indicated above are applied to each acre of land area or portion thereof that is greater than five (5) acres. (This SFE Factor is in addition to the SFE Factor calculated for the first five acres based on each fifth of an acre.)

### Vacant Properties

The benefit to vacant (undeveloped) properties is determined to be proportional to the corresponding benefits for similar type developed properties. Undeveloped properties benefit less from funded activities than developed properties, since there are no structures on the parcel that can be damaged (or made less usable) by elevated vector populations, and since such parcels are not heavily used in a manner likely to be disrupted by elevated vector populations. Consequently, each vacant (undeveloped) parcel is assigned 0.50 SFE, which is half the benefit of the "benchmark" property (the single family home).

### Other Properties

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.



Publicly owned property and property used for educational purposes, such as schools, as well as non-profit uses such as churches, hospitals or other institutions, are allocated benefits according to the method of assessment described above. However, since many of these properties are considered non-taxable and/or provide a public function, the District funds the assessed special benefits for these properties from ad valorem revenue and other sources. Thus, it is not necessary to assess these parcels or to increase assessments on other parcels to reflect services to these public and tax-exempt parcels, for services to them are funded with non-assessment revenues.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Services and are assessed an SFE benefit factor of 0. Services on such parcels are not provided to benefit those parcels, but to benefit inhabited parcels near them. This is to say, for example, the District treats street gutters not to enhance the value or utility of gutters, but to protect human use of property near those gutters which would be adversely affected by the growth of vectors there.

### Duration of Assessment

The Assessment was levied for fiscal year 2005-06 and every year thereafter, so long as mosquitoes and vectors remain in existence, and the Orange County Mosquito and Vector Control District requires funding from the Assessment for its Services. As noted previously, the Assessment and the duration of the Assessment were approved by property owners in an assessment ballot proceeding. The Assessment will be levied annually after the Orange County Mosquito and Vector Control District Board of Trustees approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the District Board of Trustees must hold an annual public hearing to continue the Assessment.

## 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 the District Manager of the Orange County 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 Orange 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 Board shall be final.

## Assessment of Service Costs

As required by the California Constitution, the proportionate special benefit derived by each parcel within the Assessment District No. 2 and its corresponding assessment obligation shall be determined in relationship to the entirety of the total cost of providing enhanced level of service programs and activities provided by the OCMVCD. The following formulas are used to calculate each parcel's Levy Amount (proportional assessment obligation):

Step 1: The first step is to determine the costs that will be assessed. As has been noted, Assessment District No. 2 funds only a portion of the total cost of OCMVCD. Other funding sources (i) fully fund certain activities provided by the OCMVCD, (ii) fund the identified cost of general benefits of activities that are partially funded by OCMVCD, and (iii) fund a portion of the special benefits of partially funded activities (because the OCMVCD's contribution from other funds far exceeds the identified general benefits of these activities).

Total Assessed Costs = Total Budget – Expenditures from Other Funding Sources

Step 2: Each parcel's proportional special benefit is calculated based on the Single Family Equivalent units rationale previously discussed:

Parcel's Assigned SFEs = Parcel's SFE Factor x (Acreage or Units)

Step 3: The total number of Single Family Equivalent units for Assessment District No. 2 is determined by the sum of all individual SFE(s) applied to parcels that receive a special benefit from the Services. An assessment amount per SFE (Assessment Rate) is established by taking the Total Special Benefit Costs, and dividing that amount by the total number of SFE(s).

Assessment Rate per SFE= Total Assessed Costs / Total Assigned SFEs

Step 4: This Assessment Rate is then applied back to each parcel's individual SFE to determine the parcel's proportionate benefit and assessment obligation.

Parcel Levy Amount = Assessment Rate per SFE x Parcel's Assigned SFEs

Step 5: Those properties which are identified as non-taxable and/or provide a public function for which the OCMVCD will pay their proportional assessment obligation are identified. The total amount of these assessments (District Contribution for Non-Assessed Parcels) is deducted from the Total Amount to Be Levied to derive the balance to levy (Net Amount to Be Assessed on Tax Roll).

Total Amount to Be Levied – District Contribution for Non-Assessed Parcels =

Net Amount to Be Assessed on Tax Roll

## Assessment

**WHEREAS**, the Orange County Mosquito and Vector Control District Board of Trustees directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for an assessment district and an assessment of the estimated costs of Services, and the special and general benefit conferred thereby, upon all assessable parcels within the District as depicted in the Assessment Diagram included in this report;

**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 the Services, and the costs and expenses incidental thereto to be paid by the Orange County Mosquito and Vector Control District.

The District has evaluated and estimated the costs of extending and providing the Services to the Assessment Area. The estimated costs are summarized in Figure 1 and detailed in Figure 4, below.

The amount to be paid for the services and improvements and the expenses incidental thereto, to be paid by the Orange County Mosquito and Vector Control District for the fiscal year 2023-24 is generally as follows:

**Figure 4 - Summary Cost Estimate (FY 2023-24 Budget)**

<b>Description</b>	<b>Cost</b>
Vector Control Services and Related Expenditures	\$15,633,615
Incidental Expenses	\$90,000
District Contribution for General Benefits / Other Services	<u>(\$8,212,327)</u>
Total Amount to Be Levied as Special Benefit	\$7,511,288
Calculated Assessment Rate FY 2023-24	<b>\$8.55</b>
Total Single Family Equivalent Units ( <i>Non-Assessed Parcels</i> )	14,326
District Contribution for Non-Assessed Parcels	<u>(\$122,487)</u>
Net Amount to Be Assessed on Tax Roll	<b>\$7,388,801</b>
Total Single Family Equivalent Units (SFEs)	878,513.25
Total Single Family Equivalent Units ( <i>Non-Assessed Parcels</i> )	<u>14,326</u>
Total Single Family Equivalent Units ( <i>Assessed Parcels</i> )	864,187.25
Applied Assessment Rate FY 2023-24	<b>\$8.55</b>

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Assessment Area. The distinctive number of each parcel or lot of land is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby determine and apportion the net amount of the cost and expenses of the Services, including the costs and expenses incidental thereto, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the this Engineer's Report.

The assessment determination is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Services.

The assessment will be annually reviewed and adjusted. The amount of the adjustment will be tied to the annual change in the Consumer Price Index for the Los Angeles-Riverside-Orange County Area ("CPI"), with a maximum annual adjustment not to exceed 3%. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved as the "Unused CPI" and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3%, or 2) the change in the CPI plus any Unused CPI as described above. The initial maximum assessment rate balloted and established in Fiscal Year 2004-05 was \$5.42.

Based on the preceding annual adjustments, the maximum assessment rate for Fiscal Year 2022-23 was \$8.30. The annual change in the CPI from January 2022 to January 2023 for All Urban Consumers in the Los Angeles-Riverside-Orange County Area as reported by the United States Department of Labor, Bureau of Labor and Statistics was 5.77%. Therefore, the maximum authorized assessment rate for Fiscal Year 2023-24 has been increased by 3.00%, from \$8.30 to \$8.55 per Single Family Equivalent unit (SFE). The estimate of cost and budget in this Engineer's Report supports assessments for Fiscal Year 2023-24 at the rate of \$8.55 per SFE unit, which is the maximum authorized assessment rate, and does not constitute an increase of the rate requiring notice, hearing, resulting in a proposed assessment rate for District No. 2 for FY 2023-24 of \$8.55 per EBU. This assessment rate results in an increase of \$0.25 per single-family equivalent benefit unit.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Orange for the fiscal year 2023-24. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of Orange.

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 2023-24 for each parcel or lot of land within the Mosquito, Fire Ant and Disease Control Assessment Area.<sup>3</sup>

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<sup>3</sup> Each parcel has a uniquely calculated assessment based on the estimated level of special benefit to the property as determined in accordance with this Engineer's Report.

Dated: May 2, 2023

Engineer of Work

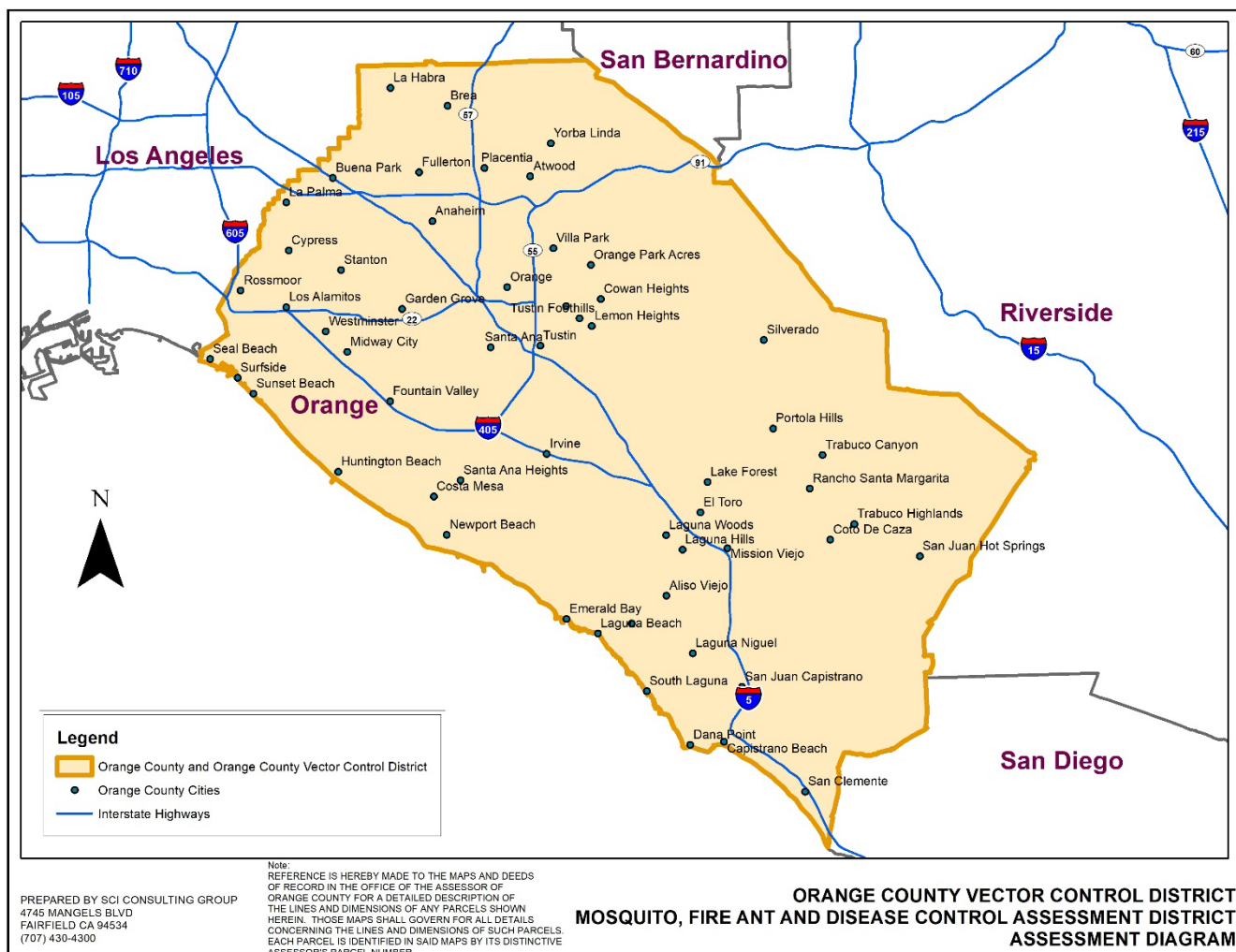


A handwritten signature in blue ink that reads "John W. Bliss". The signature is written in a cursive style.

By \_\_\_\_\_  
John W. Bliss, License No. C052091

# Assessment Diagram

The assessment district area includes all properties within the boundaries of Orange County Mosquito and Vector Control District and is displayed on the following Assessment Diagram.





## Assessment Roll

Reference is hereby made to the Assessment Roll in and for the Assessment District on file in the office of the District Manager for the Orange County Mosquito and Vector Control District, as the Assessment Roll is too voluminous to be bound with this Report.

**RESOLUTION NO. 561**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT**

**APPROVING THE ENGINEER'S REPORTS, CONFIRMING THE ASSESSMENT DIAGRAM AND  
ASSESSMENT AND ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2023-24  
FOR THE  
DISTRICT'S VECTOR SURVEILLANCE AND CONTROL ASSESSMENT ("DISTRICT NO.1  
ASSESSMENT")  
AND FOR THE DISTRICT'S MOSQUITO, FIRE ANT, AND DISEASE CONTROL ASSESSMENT  
("DISTRICT NO. 2 ASSESSMENT")**

WHEREAS, Section 2082 of the Health and Safety Code authorizes the Orange County Mosquito and Vector Control District ("OCMVCD") to levy special benefit assessments to finance vector control projects and programs; and

WHEREAS, pursuant to this authority, OCMVCD annually levies its "Vector Surveillance and Control Assessment," (the "Assessment"); and

WHEREAS, the Assessment is commonly referred to as "Assessment District No. 1 Assessment" and the territory in which the Assessment is levied is commonly referred to as "Assessment District No. 1" (the "Assessment District"); and

WHEREAS, the boundaries of the Assessment District are coextensive with the boundaries of Orange County and services throughout Orange County are funded with proceeds of the Assessment; and

WHEREAS, pursuant to this authority, OCMVCD annually levies its "Mosquito, Fire Ant, and Disease Control Assessment," (the "Assessment"); and

WHEREAS, the Assessment is commonly referred to as "Assessment District No. 2 Assessment" and the territory in which the Assessment is levied is commonly referred to as "Assessment District No. 2" (the "Assessment District"); and

WHEREAS, the boundaries of the Assessment District are coextensive with the boundaries of Orange County and services throughout Orange County are funded with proceeds of the Assessment; and

WHEREAS, by its Resolution No. 557, this Board directed SCI Consulting Group (the "Assessment Engineer") to prepare a report with regard to the Fiscal Year 2023-24 levy of the Assessment; and

WHEREAS, the Engineer has filed with the Board a report entitled "Orange County Mosquito and Vector Control District, Vector Surveillance and Control Assessment 2023-24 Engineer's Annual Levy Report" (the "Report"), which is on file in the District's offices and available for public inspection; and

WHEREAS, the Engineer has filed with the Board a report entitled "Orange County Mosquito and Vector Control District, Mosquito, Fire Ant & Disease Control Assessment 2023-24 Engineer's Annual Levy Report" (the "Report"), which is on file in the District's offices and available for public inspection; and

WHEREAS, a notice of a public hearing was published in the Los Angeles Times and the Orange County Register, and at the appointed time and place of May 18, 2023 at the hour of 3 o'clock p.m., the hearing was duly and regularly held, and all persons interested and desiring to be heard were

given an opportunity to be heard, and all matters and things pertaining to the levy were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of the assessments prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof; and

WHEREAS, this Board desires to take the actions necessary to levy the Assessment for Fiscal Year 2023-24.

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

SECTION 1. The above recitals are true and correct.

SECTION 2. SCI Consulting Group, the Engineer of Work for purposes of these proceedings, has hereby prepared Engineer's Reports for Assessment No. 1 and for Assessment No. 2 (the "Reports") in accordance with the provisions of the Health and Safety Code section 2080 et seq. and Article XIID of the California Constitution and has filed the Reports with the Secretary of the Board for submission to the Board. The Reports are hereby deemed confirmed and approved.

SECTION 3. The public interest, health, convenience and necessity require that the assessments be made.

SECTION 4. The Engineer's Report for Assessment No. 1 together with the diagram of the Assessment contained therein and the proposed assessment roll for Fiscal Year 2023-24 is hereby confirmed and approved.

SECTION 5. The Engineer's Report for Assessment No. 2 together with the diagram of the Assessment contained therein and the proposed assessment roll for Fiscal Year 2023-24 is hereby confirmed and approved.

SECTION 6. That based on the oral and documentary evidence, including the Engineer's Report for Assessment No. 1, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land within the District Boundaries will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property within the District Boundaries from the vector surveillance and control services to be financed with the assessment proceeds.

SECTION 7. That based on the oral and documentary evidence, including the Engineer's Report for Assessment No. 2, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land within the District Boundaries will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property within the District Boundaries from the mosquito, fire ant, and disease control services to be financed with assessment proceeds.

SECTION 8. That assessment for Fiscal Year 2023-24 for Assessment No. 1 shall be levied at the assessment rate of ONE DOLLAR AND NINETY-TWO CENTS (\$1.92) per single-family equivalent benefit unit with estimated total annual assessment revenues of \$1,581,955.

SECTION 9. Resolution No. 274 adopted by the Board authorized annual rate adjustments to the Assessment District No. 2 Assessment equal to the change in the Los Angeles Area Consumer Price Index ("CPI"), but not to exceed 3% (three percent) per year. Resolution No. 495 adopted by the Board authorized 2020 assessments at the maximum authorized assessment rate of \$7.93. Resolution No. 510 adopted by the Board authorized 2021 assessments at the maximum authorized assessment rate of \$8.06. Resolution No. 533 adopted by the Board authorized 2022 assessments at the maximum authorized assessment rate of \$8.30. The change in the CPI from January 2022 to January 2023 was 5.77%. Consequently, the maximum rate authorized under Resolution No. 274 is \$8.55 per single family equivalent benefit unit. The levy of the Assessment District No. 2 Assessment at any rate of \$8.55 or less per single family equivalent benefit unit does not constitute an "increase" of the rate requiring notice, hearing, balloting, and protest proceedings pursuant to Article XIID, resulting in a proposed assessment rate for District No. 2 for FY 2023-24 of \$8.55 per EBU.

SECTION 10. That assessment for Fiscal Year 2023-24 for Assessment No. 2 shall be continued at the assessment rate of EIGHT DOLLARS AND FIFTY-FIVE CENTS (\$8.55) per single-family equivalent benefit unit. The estimated total annual assessment revenue for Fiscal Year 2023-24 is \$7,636,419.

SECTION 11. The Board hereby finally approves the Reports and the program of services described therein, and the Board confirms the assessment diagrams and the Assessments as set forth in the Reports.

SECTION 12. The assessments are levied without regard to property valuation.

SECTION 13. OCMVCD staff is directed to file a certified copy of the approved Assessments with the Auditor of the County of Orange. Pursuant to Section 2082(d) of the Health & Safety Code, the Assessments shall be collected at the same time and in the same manner as county taxes. The county may deduct an amount not to exceed its actual costs incurred for collecting the assessments before remitting the balance to OCMVCD. The Assessment shall be a lien on all the property benefited. Liens for the Assessment shall be of the same force and effect as liens for property taxes, and their collection may be enforced by the same means as provided for the enforcement of liens for county taxes. The OCMVCD hereby certifies that the assessments to be placed on the 2023-24 property tax bills meet the requirements of Proposition 218 that added Articles XIIC and XIID to the California Constitution.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 18<sup>th</sup> day of May 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

\_\_\_\_\_  
Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on May 18, 2023:

APPROVED AS TO FORM:

\_\_\_\_\_  
Cecilia Hupp, Secretary

\_\_\_\_\_  
Alan R. Burns, District Counsel



# ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

May 18, 2023

## AGENDA REPORT

### AGENDA ITEM G.3

**Prepared By:** Lora Young, District Manager  
**Submitted By:** Lora Young, District Manager

#### Agenda Title:

Adopt Resolution No. 562 Approving the Addition of Director of Human Resources Job Description and the Position in Orange County Mosquito and Vector Control District's Position Schedule.

#### Recommended Action:

1) Adopt Resolution No. 562 approving the addition of Director of Human Resources job description; 2) add the Director of Human Resources position in Orange County Mosquito and Vector Control District's position schedule; and 3) remove the Human Resources Manager from the position schedule.

#### Executive Summary:

The Administrative Services Division of the Orange County Mosquito and Vector Control District was restructured in 2019 to eliminate the Director of Administrative Service position and as part of the restructure, the Human Resource Analyst staff position was moved to a Human Resources Manager and a Finance Manager position was hired in place of a Senior Accounting specialist. The division is comprised of the human resources; risk management and insurance; and all financial functions of the District. Human Resources and Finance services are currently carried out by 3 staff members and 2 managers, the managers are under the direct supervision of the District Manager. In October 2022, the Human Resources Manager position was vacated, a recruitment was conducted in December 2022, but did not result in a job placement.

The District Manager Lora Young met with the Policy and Personnel Committee on March 16, 2023, to discuss the manager level positions and the needs of the District. The increased complexity and interpretation of employment law, the District's needs for Human Resource staff that are experienced in labor relations, risk management, workers' compensation, benefits, employee engagement, and able to strategically work with other department directors, managers, and the District Manager to develop a staffing, training and retention programs is essential to the success of the District. Based on the discussion, the Policy and Personnel Committee provided direction to create a Director of Human Resources position to replace the current Human Resources Manager.

The Director of Human Resources is a working level senior staff position that will have previous management experience and provide critical assistance on human resources issues to departments and District staff. The Director of Human Resources position responsibilities will include recruitment and selection, employee benefits administration, leave administration, job analysis and classification, compensation, position control, risk management, liability insurance, occupational safety, workers' compensation, performance evaluation, employee and labor relations, labor negotiations, investigations and disciplinary actions, employee training, engagement, and development. In addition, this position will also be tasked with implementing Human Resources best practices, strategic plans, policies, and standards related to Human Resources.

The result of this change in positions will be “Net Zero” in overall staffing numbers. Furthermore, the reclassification will result in additional \$5,991 annually in salary and benefits.

Based on the needs of the District and Department staff, the District Manager recommends that the Board 1) Adopt Resolution No. 562 approving the addition of Director of Human Resources job description; 2) add the Director of Human Resources position in Orange County Mosquito and Vector Control District’s position schedule; and 3) remove the Human Resources Manager from the position schedule.

**Strategic Plan Compliance:**

**PRIORITY AREA 9:** Staffing (O)

**GOAL 9.1:** Assess and address staffing needs/deficiencies and evaluate options for full-time and part-time staffing models that consider current and future demand on services and growth in the county.

**Fiscal Impact:**

**Amount Requested** \$0

**Sufficient Budgeted Funds Available:**

**Category:** Pers.   Optg. X   Cap.   -or-   CIP#   Fund#

**Previous Relevant Board Actions for This Item:**

Adopted Resolution No. 479 eliminating the position of Director of Administrative Services and establishing the position of Finance Manager (June 20, 2019)

**Exhibits:**

**Exhibit A:** Director of Human Resource Job Description

**Exhibit B:** Resolution No. 562



May 2023  
Class Code: A-65  
FLSA: EXEMPT

## **DIRECTOR OF HUMAN RESOURCES**

### **DEFINITION**

Under administrative direction, plans, organizes, manages, and provides administrative direction and oversight for all functions and activities of the Human Resources Department, including human resources administration, risk management, and employee relations; directs and administers comprehensive human resources programs and activities of the District, which include recruitment and selection, employee benefits administration, job analysis and classification, compensation, labor negotiations, employee development, engagement and training, and general human resources administration; formulates departmental policies, goals, and directives; coordinates assigned activities with other District departments, officials, outside agencies, and the public; fosters cooperative working relationships among District departments and with intergovernmental and regulatory agencies, and various public and private groups; provides highly responsible and complex professional assistance to the District Manager in areas of expertise; prepares and presents staff reports and other necessary correspondence related to assigned activities and services; and performs related work as required.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives administrative direction from the District Manager. Exercises direct supervision over supervisory, professional, technical, and administrative support staff through subordinate levels of supervision.

### **CLASS CHARACTERISTICS**

This is a department director classification that oversees, directs, and participates in all activities of the Human Resources Department, including short- and long-term planning as well as development and administration of departmental policies, procedures, and services. This class provides assistance to the District Manager, in a variety of administrative, coordinative, analytical, and liaison capacities. Successful performance of the work requires knowledge of public policy, District functions and activities, including the role of the Board of Trustees, and the ability to develop, oversee, and implement projects and programs in a variety of areas. The incumbent is accountable for accomplishing departmental planning and operational goals and objectives, and for furthering District goals and objectives within general policy guidelines.



**EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)**

*Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Assumes full management responsibility for all Human Resources Department staff, programs, services, and activities, including District Manager and Board of Trustees support, recruitment and selection, employee benefits administration, leave administration, job analysis and classification, compensation, position control, risk management, liability insurance, occupational safety, workers' compensation, performance evaluation, employee and labor relations, labor negotiations, investigations and disciplinary actions, employee training and development, and general human resources administration. Manages, directs, and coordinates the work plan for the assigned function; meets with staff to identify and resolve problems; assigns work activities, projects, and programs; monitors workflow; reviews and evaluates work products, methods, and procedures.
- Selects, trains, motivates, mentors, and directs department personnel; evaluates and reviews work for acceptability and conformance with department standards, including program and project priorities and performance evaluations; works with employees on performance issues; encourages staff professional growth and development; implements discipline and termination procedures; responds to staff questions and concerns.
- Develops, directs, and coordinates the implementation of goals, objectives, policies, procedures, and work standards for the department; establishes, within District policy, appropriate budget, service, and staffing levels.
- Manages and participates in the development and administration of the department's annual budget; directs the forecast of additional funds needed for staffing, equipment, materials, and supplies; directs the monitoring of revenue and approves expenditures; directs and implements adjustments, as necessary.
- Monitors legal, regulatory, technology, and societal changes and court decisions that may affect the work of the department; determines equipment acquisition, training programs, and procedural changes to ensure retention of qualified staff and the provision of services to the community in an effective, efficient, and economical manner.
- Evaluates human resources-related legislation and applicability to department projects.
- Contributes to the overall quality of the department's service by developing, reviewing, and implementing policies and procedures to meet legal requirements and District needs; continuously monitors and evaluates the efficiency and effectiveness of service delivery methods and procedures; assesses and monitors the distribution of work, support systems, and internal reporting relationships; identifies opportunities for improvement; directs the implementation of change.
- Develops, directs, and oversees recruitment and selection processes including application screening, administration of written and oral examinations, establishment of eligibility lists, conditional offers of employment, pre-hire background checks and medical exams, and new hire orientation; provides support to the District Manager and Department Directors regarding their recruitment and selection needs; updates and maintains employee and applicant records through various web-based systems.
- Administers benefits administration programs including health and welfare plans for employees and retirees, voluntary insurance plans, Section-125 cafeteria plans, California Public Employees' Retirement System (CalPERS) retirement plans, and employee assistance programs; collaborates with third party benefits broker and insurance carriers to resolve discrepancies and implement new benefit products or modify existing products; monitors and ensures compliance with employee leaves of absence pursuant to federal and state leave laws; oversees the implementation and maintenance of online benefit administration portals.

- Oversees employee relations, performance evaluation, performance issues, and employee disciplinary matters; investigates employee complaints and maintains related confidential records; provides advice and guidance to management on processing employee disciplinary actions and responding to grievances; ensures disciplinary and grievance responses are well-managed and comply with the District's policies, best practices, and employment legislation.
- Develops and manages the District's risk management functions and programs including, but not limited to, workers' compensation administration, liability claims management, employee safety, employee wellness, modified duty return to work programs, interactive processes, vehicle accident reporting, Cal-OSHA compliance, and other related programs.
- Ensures District compliance with federal and state legislation pertaining to all personnel matters including compliance pursuant to CalPERS rules and regulations; develops policies and communicates policy changes to District employees through written communication and training sessions.
- Coordinates employee training and development programs.
- Assists in the development of consultant requests for proposals for professional services and the advertising and bid processes; evaluates proposals and recommends project award; coordinates with legal counsel to determine District needs and requirements for contractual services; negotiates contracts and agreements and administers same after award.
- Attends and participates in professional group meetings.
- Maintains and directs the maintenance of working and official departmental files.
- Prepares, reviews, and presents staff reports, various management and information updates, and reports on special projects; serves on various committees, as assigned by the District Manager.
- Serves as an active member of the District's management team; interacts with coworkers at all levels in the District in a collaborative and customer service-oriented manner; plans, organizes, and integrates the work of the Human Resources Department with the District Manager, other District Directors, Managers, and departments.
- Responds to difficult and sensitive public and employee inquiries and complaints and assists with resolutions and alternative recommendations. Receives, investigates, and responds to difficult and sensitive problems and complaints in a professional manner; identifies and reports findings and takes necessary corrective action.
- Promotes a positive working environment; assists in creating and enforcing policies and practices that are fair, firm, and consistent.
- Manages and directs a variety of organizational and operational studies and investigations; recommends modifications to assigned programs, policies, and procedures, as appropriate.
- Implements adopted Human Resources strategic plans, policies, and standards.
- Participates in and makes presentations at Board of Trustees meetings and to a variety of boards and commissions.
- Monitors changes in laws, regulations, and technology that may affect District or departmental operations; implements policy and procedural changes as required.
- Ensures staff observe and comply with all District and mandates safety rules, regulations, and protocols.
- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Organization and management practices as applied to the development, analysis, and evaluation of programs, policies, and operational needs of the assigned area of responsibility.
- Administrative principles and practices, including goal setting, program and project development, implementation and evaluation, and supervision of staff, either directly or through subordinate levels of supervision.
- Principles, practices, and techniques of human resources in a public agency setting, including recruitment, selection, equal employment opportunity, compensation and benefit administration, risk management, worker's compensation, occupational safety, and employee and labor relations.
- Principles and practices of employee supervision, including work planning, assignment review and evaluation, discipline, and the training of staff in work procedures.
- District administrative practices, and general principles of risk management related to the functions of the assigned area.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- Principles and practices of leadership.
- Research methods and analysis techniques.
- Applicable Federal, State, and local laws, rules, regulations, ordinances, and procedures relevant to assigned area of responsibility.
- District and mandated safety rules, regulations, and protocols.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

### **Ability to:**

- Plan, organize and manage comprehensive Human Resources activities.
- Coordinate assigned operations with District departments and external agencies.
- Provide administrative and professional leadership and direction for the department and the District.
- Develop and implement goals, objectives, practices, policies, procedures, and work standards.
- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Prepare and administer budgets; allocate limited resources in a cost-effective manner.
- Research, analyze, and evaluate new service delivery methods, procedures, and techniques.
- Prepare clear and concise reports, correspondence, policies, procedures, and other written materials.
- Understand and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively represent the department and the District in meetings.
- Maintain confidentiality of sensitive personal information of employees, former employees, and other matters affecting employee relations.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.

- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

*Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:*

Equivalent to graduation from an accredited four-year college or university with major coursework in human resources management, public administration, or a related field and five (5) years of professional-level management experience in human resources administration, including two (2) years of supervisory experience is required. Public sector experience in a special district and a Master's degree in public administration or a related field is preferred.

**Licenses and Certifications:**

- Possess and maintain a valid California Class C Driver License with satisfactory driving record and proof of acceptable automobile insurance at the time of appointment and throughout employment in the position is required.
- Certification as an IPMA-SCP (International Public Management Association Senior - Certified Professional), SPHR (Senior Professional in Human Resources), or CLRP (Certified Labor Relations Professional) is highly desirable.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen, and to operate a motor vehicle to visit various District sites; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

**ENVIRONMENTAL CONDITIONS**

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

**RESOLUTION NO. 562**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE ORANGE COUNTY MOSQUITO  
AND VECTOR CONTROL DISTRICT**

**APPROVE THE DIRECTOR OF HUMAN RESOURCES JOB DESCRIPTION AND ADD THE  
POSITION INTO THE AUTHORIZED POSITION SCHEDULE**

WHEREAS, The Orange County Mosquito and Vector Control District's Human Resources needs have changed in the past five years; and

WHEREAS, The critical need for an experienced management level position is necessary due to the complexity of the employment laws and regulations, recruitment, benefits and labor relations; and

WHEREAS, The Director of Human Resource position would allow the District to recruit a working senior manager that can move the human resource department into strategic role.

NOW, THEREFORE, the Board of Trustees of the Orange County Mosquito and Vector Control District does hereby RESOLVE as follows:

SECTION 1. That the Job Description for the position of Director of Human Resources be approved and included within the District's Authorized Position Schedule.

SECTION 2. The Human Resource Manager position be removed from the Authorized Position Schedule.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 18<sup>th</sup> day of May 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

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Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on May 18, 2023:

APPROVED AS TO FORM:

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Cecilia Hupp, Secretary

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Alan R. Burns, District Counsel



“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). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the Orange County Mosquito and Vector Control District at (714-971-2421), during regular business hours, at least twenty-four hours prior to the time of the meeting.”

"Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public inspection in the District Office located at Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843 during normal business hours."