Jackson County Vector Control District

555 Mosquito Lane, Central Point, Oregon 97502
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Budget Message
Jackson County Vector Control District
For Fiscal Year 2023-2024

I am pleased to present the 2023-24 Proposed Annual Budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024. This balanced budget represents the district's financial plan for providing mosquito and vector borne disease control for Jackson County residents for the coming fiscal year.

Budgeting is a collaborative process. Planning efforts, such as strategic planning, financial forecasting, capital improvement planning is what drives the annual budget development. The board and staff seek input to develop, review and revise these planning documents throughout the year. The budget represents the board's fiscal priorities for the upcoming twelve months of operations based on these long-term plans, which support the district's vision. Budget development always has its share of unknown variables that we try to anticipate and prepare for, and in this regard, developing the 2023-24 budget is no different than any other year.

Preparing for future

The District recognizes the importance of balancing the priority of operations of the facilities and service provided to the community. The 2023-24 is primarily funded by its permanent property tax levy of $0.0429 per thousand dollars of assessed valuation on the properties within its boundaries. As of today, it's important to note that this funding level is adequate to meet the needs of our community and maintain our current level of service.

Our capital outlay project list continues to grow as we remain committed to providing the same level of service for Jackson County residents. Investing in infrastructure, remodeling our office to provide streamlined workflow to better serve our community is the first step in developing an innovative master site plan for the future. These funds will not impact on the proposed 2023-24 budget as funding comes from the 2022-23 Reserved for Future Expenditures financial summary line item.

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Investing in our staff

In the 2022-23 budget, we budgeted for a compensation and pay equity study and a new wage scale was adopted by the Board of Trustees. The 2023-24 proposed budget includes a full year of those new wage rates based on the study, a PERS and health insurance rate increase, and new state-mandated family/medical leave insurance tax.

Resources:

The current year property tax amount to be levied on properties within the district boundary for 2023-24 increase is approximately 4.9 percent from the prior 2022-23 fiscal year. This estimate forecasts tax revenue for the District of $1,020,400.00 based on the tax rate of $0.0429. While revenue can be collected at 99%, the rate of return has been calculated conservatively at 94% for the current tax year.

Grants are an estimate of what the district could receive and based on receipts from previous fiscal years. Generally speaking, grant expenditures are limited to the amount actually received and must be spent in their entirety and proposed usage approved by the Board of Trustees.

Amounts in remaining lines – *Interest, Previous levied taxes,* and *miscellaneous Income* are based on the general pattern of receipts from previous years. *Interest* income is primarily from county-distributed tax funds deposited in the Local Government Investment Pool. This line item declined sharply during the pandemic and rates have risen to highs that we have not seen in many years. In fiscal 2021-22 interest rates were as low as 0.45%. As of this writing, interest rates from the Pool are 3.75%. Interest rates are challenging to predict, but because the amount received is over triple the amount budgeted for in the current fiscal year, the amount is adjusted from $10,000 to $20,000 for this budget, a 100% increase.

The District's *Beginning Fund Balance* includes *Unappropriated Ending Balance and Reserve for Future Expenditures* and *Contingencies* are the prior year's audited balance. These reserves create a *Beginning fund balance* of approximately $1,100,000 for the 2023-24 budget, a 10.5% increase over 2022-23.This increase includes a reduction of 25.9% funding in *Unappropriated Ending Balance* from $600,000 in 2022-23 to $444,400 in 2023-24.

Beginning Fund Balance and *Current Years Property Taxes Estimated to be Received* combine for Total Resources for 2023-24 at $2,190,400.

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Requirements:

Requirements for Fiscal Year 2023-24 are greater that Fiscal Year 2022-23 with an overall increase of 8.3%. In the budget before you there is an increase of 2% for *Personnel Services*. The *Materials and Services* budget there is a 6.9% increase, and a 337% increase in *Capital Outlay*.

Contingency:

The $200,000 in the *Contingency* line in the budget is for the purpose of appropriations, so that these funds would be readily available for transfer, by Board resolution, to the appropriate budget line for the expenditure in the event of unforeseen expenses. State law limits the amount that can be transferred from *Contingency* to 15% of the total appropriation of the operating fund.

Personnel Services:

The *Personnel Services* budget includes four full-time employees and six seasonal (10 FTE).

Implementation of wage structure has led to a decrease of 8.2%, *GIS Field Tech* and *Field Tech. Office Specialist* increased 20.00% and *Temporary Seasonal Employees* also increased 37.00%.

Due to staff participation and only 4 full-time employees *Health Insurance* has decreased 11% and *Health Reimbursement* decreased 37% .

Materials and Services:

Control Materials reflects an increase of 25% due to rising costs and inventory needs.

Capital Outlay (LB-31 Page 5)

Capital Outlay total requirements have increased by 337.00% due to the availability of *Fleet Vehicles* and addition of *Architect/Construction*.

Conclusion

The proposed budget is balanced by a tax levy within our tax rate of 0.0429 per $1000.

Respectfully submitted,

Geoff Taylor

Geoff Taylor, Budget Officer