



Orange County Mosquito and Vector Control District

Serving Orange County Since 1947

POLICY AND PERSONNEL COMMITTEE MEETING: MAY 21, 2026 AT 2:00 PM
BUDGET AND FINANCE COMMITTEE MEETING: MAY 21, 2026 AT 2:30 PM

**NOTICE AND AGENDA
 OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES
 THURSDAY MAY 21, 2026
 946th REGULAR MEETING 3:00 P.M.
 13001 GARDEN GROVE BLVD.
 GARDEN GROVE, CA 92843
 WEBSITE ADDRESS: 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:	Bob Ruesch	Mission Viejo
VICE-PRESIDENT:	Tanya Doby	Los Alamitos
SECRETARY:	John Taylor	San Juan Capistrano

Aliso Viejo	Garrett Dwyer	Lake Forest	Robert Pequeño
Anaheim	Carlos Leon	Los Alamitos	Tanya Doby
Brea	Cecilia Hupp	Mission Viejo	Bob Ruesch
Buena Park	Lamiya Hoque	Newport Beach	Erik Weigand
Costa Mesa	William Turpit	Orange	Sean Chavarria
Cypress	Kyle Chang	Placentia	Thomas Hummer
Dana Point	John Gabbard	Rancho Santa Margarita	April Josephson
Fountain Valley	Kim Constantine	San Clemente	Zhen Wu
Fullerton	Shana Charles	San Juan Capistrano	John Taylor
Garden Grove	Ariana Arestegui	Santa Ana	Benjamin Vazquez
Huntington Beach	Gracey Van Der Mark	Seal Beach	Nathan Steele
Irvine	Melinda Liu	Stanton	Gary Taylor
La Habra	James Gomez	Tustin	Rebecca Gomez
La Palma	Vikesh Patel	Villa Park	Kelly McBride
Laguna Beach	Mark Orgill	Westminster	Carlos Manzo
Laguna Hills	Erica Pezold	Yorba Linda	Peggy Huang
Laguna Niguel	Gene Johns	County of Orange	Lisa Fernandez
Laguna Woods	Pearl Lee		

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. OCMVCD COMMITTEE REPORTS TO THE BOARD OF TRUSTEES:

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

E. 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 16, 2026
2. Approve Warrant Register for February 2026 (Exhibit A)
3. Approve Monthly Financial Report for February 2026 (Exhibit A)
4. Annual Health Benefit Broker Fees and Commission Disclosure

F. BUSINESS ITEMS:

1. Adopt Resolution No. 607 Approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2026-27 (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 2026-27 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. 608 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)

F.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 2026-27 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 2026-27 for the proposed continuation of the assessment.

Close Public Hearing for Assessment of District No. 2

F.2.2 Adopt Resolution No. 608 (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 2026-27, the Board of Trustees adopt by roll call vote Resolution No. 608, entitled Approving the Engineer's Reports, Confirming the Assessments for Fiscal Year 2026-27 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. Authorize Side Letter Between the Orange County Mosquito and Vector Control District and the Orange County Mosquito and Vector Control District Employee Association Regarding a One-Year Extension of MOU and Cost of Living Adjustment (COLA) (Exhibit A)
4. Approve the Rate Increase for District Counsel's Firm (Exhibit A, B)

G. INFORMATIONAL ITEMS ONLY: (NO ACTION NECESSARY)

1. Staff Presentation: Update on vector activity in Orange County
2. Staff Presentation: Update on operations activity in Orange County
3. Staff Presentation: Update on outreach activity in Orange County

H. PRESIDENT'S REPORT AND TRUSTEE COMMENTS:

I. DISTRICT MANAGER REPORT: Discussion and Possible Action

J. DISTRICT LEGAL COUNSEL REPORT: Discussion and Possible Action

K. CORRESPONDENCE: Discussion and Possible Action

1. Staff Conference Reports from Meetings attended in April

L. FUTURE AGENDA ITEMS:

M. ADJOURNMENT:

1. Adjourn to the next regular meeting on June 18, 2026 starting at 3:00 p.m. at the Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843.



**POLICY AND PERSONNEL COMMITTEE
MEETING NOTICE
MAY 21, 2026
2:00 P.M.**

TO: Policy and Personnel Committee
Kyle Chang
Melinda Liu
Mark Orgill
Erica Pezold
Pearl Lee
Tanya Doby
Sean Chavarria (Chair)
April Josephson
Rebecca Gomez
Cypress
Irvine
Laguna Beach
Laguna Hills
Laguna Woods
Los Alamitos
Orange
Rancho Santa Margarita
Tustin

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

RE: Policy and Personnel Committee Meeting:
2:00 p.m., Thursday, May 21, 2026
www.ocvector.org

AGENDA

1. Call Meeting to Order and Roll Call
2. Public Comments
3. Approve minutes from April 16, 2026 meeting
4. Adjourn to Closed Session:
 - a. Government Code Section:54957.8 (conference with labor negotiator)
Agency Representative: Lora Young, District Manager
Employee Organization: Orange County Mosquito and Vector Control District Employee Association
5. Reconvene to Open Session: Report of any required disclosures of action in closed session
6. Discuss District Class and Compensation Study
7. Discuss District Outside Employment Policy
8. Discuss District Tardy/Absenteeism Policy
9. Adjourn

MINUTES OF POLICY AND PERSONNEL COMMITTEE MEETINGS

Orange County Mosquito and Vector Control District

TIME: 2:30 P.M. April 16, 2026

PLACE: Orange County Mosquito and Vector Control District

Policy and Personnel Committee Members Present:

Kyle Chang	Cypress
Melinda Liu	Irvine
Erica Pezold	Laguna Hills
Pearl Lee	Laguna Woods
Tanya Doby	Los Alamitos
Sean Chavarria	Orange
April Josephson	Rancho Santa Margarita
Rebecca Gomez	Tustin

Policy and Personnel Committee Members Absent:

Mark Orgill	Laguna Beach
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Others Present:

Lora Young	District Manager
Sandra Vera	Director of Human Resources

The meeting was called to order at 2:30 P.M.

1. **Call the Meeting to Order and Roll Call:** Eight members of the committee were present out of nine members.
2. **Public Comments:** None.
3. **Chair Selection:** Tanya Doby nominated Sean Chavarria to be chair, seconded by Pearl Lee, committee voted unanimously for Sean Chavarria to be committee chair
4. **Approve minutes from December 18, 2025, meeting:** Erica Pezold made the motion to approve the minutes, seconded by Rebecca Gomez, the committee approved the minutes
5. **Adjourn to Closed Session:**
 - a. **Government Code Section:54957.8 (conference with labor negotiator)**
Agency Representative: Lora Young, District Manager
Employee Organization: Orange County Mosquito and Vector Control District
Employee Association: Committee receives update from District staff on negotiations
6. **Reconvene to Open Session:** There was no reportable action
7. **Adjourned:** Meeting adjourned at 2:49 P.M.



**BUDGET AND FINANCE COMMITTEE
MEETING NOTICE
MAY 21, 2026
2:30 P.M.**

TO: Budget and Finance Committee

Cecilia Hupp	Brea
John Gabbard	Dana Point
Gracey Van Der Mark	Huntington Beach
Gene Johns	Laguna Niguel
Robert Pequeño (Chair)	Lake Forest
John Taylor	San Juan Capistrano
Nathan Steele	Seal Beach
Gary Taylor	Stanton
Kelly McBride	Villa Park

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

RE: Budget and Finance Committee Meeting:
2:30 p.m., Thursday, May 21, 2026
www.ocvector.org

AGENDA

1. Call Meeting to Order and Roll Call
2. Public Comments
3. Approve minutes from April 16, 2026
4. Discuss Proposed District Budget for 2026-27 and 27-28
5. Discuss District Benefit Assessments
6. Discuss California CLASS
7. Adjourn

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MINUTES OF BUDGET AND FINANCE COMMITTEE MEETING

Orange County Mosquito and Vector Control District

TIME: 2:00 P.M., April 16, 2026

PLACE: Orange County Mosquito and Vector Control District

Budget and Finance Committee Members Present:

Cecilia Hupp	Brea
John Gabbard	Dana Point
Robert Pequeño (Chair)	Lake Forest
Nathan Steele	Seal Beach
Gary Taylor	Stanton
Kelly McBride	Villa Park

Budget and Finance Committee Members Absent:

Gracey Van Der Mark	Huntington Beach
Gene Johns	Laguna Niguel
John Taylor	San Juan Capistrano

Others Present:

Lora Young	District Manager
Tan Nguyen	Director of Finance
Daniel Medina	Accounting Specialist

The meeting was called to order at 2:00 P.M.

- 1. Call the Meeting to Order and Roll Call:** Six members of the committee were present out of nine members.
- 2. Public Comments:** None
- 3. Approved minutes from March 19, 2026:** On motion by Trustee Hupp, seconded by Trustee Gabbard, and passed by unanimous vote, the committee approved the minutes of the March 19, 2026 committee meeting.
- 4. Discuss Proposed District Budget for 2026-27 and 27-28:** District Manager Young and Director of Finance Nguyen gave a presentation on the proposed District budget for 2026-27 and 27-28. No action was taken.
- 5. Discuss District Benefit Assessments:** District Manager Young and Director of Finance Nguyen gave a presentation on the District Benefit Assessment 1 and Assessment 2. No action was taken.
- 6. Adjourned:** Meeting adjourned at 2:22 P.M.

MINUTES OF THE 945th MEETING

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

TIME: 3:00 P.M. April 16, 2026

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

PRESIDENT:	Robert Ruesch	Mission Viejo
VICE PRESIDENT:	Tanya Doby	Los Alamitos
SECRETARY:	John Taylor	San Juan Capistrano

TRUSTEES PRESENT:

Anaheim	Carlos Leon	Lake Forest	Robert Pequeño
Brea	Cecilia Hupp	Los Alamitos	Tanya Doby
Costa Mesa	Bill Turpit	Mission Viejo	Bob Ruesch
Cypress	Kyle Chang	Newport Beach	Erik Weigand
Dana Point	John Gabbard	Orange	Sean Chavarria
Fountain Valley	Kim Constantine	Placentia	Thomas Hummer
Fullerton	Shana Charles	Rancho Santa Margarita	April Josephson
Garden Grove	Ariana Arestegui	San Clemente	Zhen Wu
Irvine	Melinda Liu	Seal Beach	Nathan Steele
La Habra	James Gomez	Stanton	Gary Taylor
La Palma	Vikesh Patel	Tustin	Rebecca Gomez
Laguna Hills	Erica Pezold	Villa Park	Kelly McBride
Laguna Niguel	Gene Johns	Yorba Linda	Peggy Huang
Laguna Woods	Pearl Lee	County of Orange	Lisa Fernandez

TRUSTEES ABSENT:

Aliso Viejo	Garrett Dwyer	San Juan Capistrano	John Taylor
Buena Park	Lamiya Hoque	Santa Ana	Benjamin Vazquez
Huntington Beach	Gracey Van Derk Mark	Westminster	Carlos Manzo
Laguna Beach	Mark Orgill		

Trustees Hoque, Van Der Mark, and J. Taylor had a notified absence.

OTHERS PRESENT:

Lora Young, District Manager
Miquel Jacobs, Director of Communications
Jerry Sims, Director of Operations
Amber Semrow, Director of Scientific Technical Services
Tawnia Pett, Executive Assistant/Clerk of the Board
Alexandra Severino, District Counsel

A. Opening:

1. **Call the Business Meeting to Order:** President Ruesch called the meeting to order at 3:00 P.M.
2. **Pledge of Allegiance:** President Ruesch asked Trustee Johns to lead the Pledge of Allegiance.
3. **Roll Call:** Twenty-eight Trustees were present out of the current Board membership of 35.

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

1. District Staff gave a presentation entitled "Together We Fight: Engaging the Community in 2026"

D. OCMVCD Committee Reports to the Board of Trustees:

1. Budget & Finance Committee: Committee chair Pequeño reported the committee discussed the proposed District budget for 2026-27 27-28 and the District benefit assessments.
2. Public Relations Committee: Committee chair Constantine reported the committee discussed the upcoming outreach campaign and discussed the District FlashVote survey.
3. Policy & Personnel Committee: Committee chair Chavarria reported the committee reviewed ongoing negotiations between the District Manager and the Employee Association. There will be a full report in May.

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

On motion from Trustee J. Gomez, seconded by Trustee Pezold, and approved by unanimous vote, the Board of Trustees approved Consent Calendar Items E.2 through E.4. Agenda Item E.1 was passed by majority vote due to absences at the previous Board Meeting (Abstained: Trustees Leon, Hupp, Charles, Hummer, and Wu).

Ayes: Trustees Leon, Hupp, Turpit, Chang, Gabbard, Constantine, Charles, Arestegui, Liu, J. Gomez, Patel, Pezold, Johns, Lee, Pequeño, Doby, Ruesch, Weigand, Chavarria, Hummer, Josephson, Wu, Steele, G. Taylor, R. Gomez, McBride, Huang and Fernandez

Noes: None.

Abstained: None.

Absent: Trustees Dwyer, Hoque, Van Der Mark, Orgill, J. Taylor, Vazquez, and Manzo

1. **Approval of Minutes:** Approved, without reading, the minutes of 944th Meeting of the Board of Trustees held March 19, 2026.
2. **Approved Warrant Register for February 2026: (Exhibit A)** Received and filed.
3. **Approved Monthly Financial Report for February 2026: (Exhibit A)** Received and filed.
4. **Adopted Resolution No. 606 to Direct the Preparation of the Engineer's Report or Fiscal Year 2026-27 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 District (District No. 2) : (Exhibit A)**

F. Business Items:

1. **Public Hearing to Review Orange County Mosquito and Vector Control District Vacancies and Recruitment and Retention Efforts in Compliance with Assembly Bill 2561/Government Code Section 3502.3 (Exhibit A)**

Public Hearing Opened: 3:20 PM

Director of Human Resources Vera gave a presentation on the state of the District's vacancies, recruitment, and retention efforts for the past year since the last report.

Public Hearing Closed: 3:24 PM

Received and filed

2. **Approved NHA Advisors for Municipal Financial Advisory Services for the District's Campus Redevelopment Project (Exhibit A, B, C, D)** On motion from Trustee Hupp, seconded by Trustee Pezold, and approved by unanimous vote, the Board of Trustees approved NHA Advisors for the municipal financial advisors services for the District's campus redevelopment project.

Ayes: Trustees Leon, Hupp, Turpit, Chang, Gabbard, Constantine, Charles, Arestegui, Liu, J. Gomez, Patel, Pezold, Johns, Lee, Pequeño, Doby, Ruesch, Weigand, Chavarria, Hummer, Josephson, Wu, Steele, G. Taylor, R. Gomez, McBride, Huang and Fernandez

Noes: None.

Abstained: None.

Absent: Trustees Dwyer, Hoque, Van Der Mark, Orgill, J. Taylor, Vazquez, and Manzo

G. Informational Items Only (No Action Necessary):

1. **Staff Presentation:** Director of Scientific Technical Services Semrow gave an update on vector activity in the county.
2. **Staff Presentation:** Director of Operations Sims gave an update on operations activity in the county.
3. **Staff Presentation:** Director of Communications Jacobs gave an update on outreach activity in the county.

H. President's Report and Trustee Comments:

1. President Ruesch introduced the new Trustee from the city of Placentia, Thomas Hummer.

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

1. Budget Workshops will be May 6 and 12, 2026 from 12:00-1:30PM
2. The budget will be digitally distributed to the Board the week of April 20, 2026
3. The Ad hoc committee members for the Budget & Finance and Building, Property, & Equipment Joint Committees for phase one of the design build are John Gabbard (Dana Point), Robert Pequeño (Lake Forest), Sean Chavarria (Orange), John Taylor (San Juan Capistrano), Nathan Steele (Seal Beach), and Kelly McBride (Villa Park)

J. **District Counsel Report: None**

K. **Correspondence:**

1. Trustee and Staff conference reports from meetings attended in March.

L. **Future Agenda Items: None**

M. **Adjournment:**

1. President Ruesch adjourned the meeting at 3:51 P.M. to a regular meeting on Thursday, May 21, 2026.


I certify that the above minutes substantially reflect the actions taken by the Board of Trustees at its meeting held April 16, 2026.

Lora Young
Lora B. Young, District Manager

Approved as written and/or corrected by the Board of Trustees at its 946th

Nine hundred forty-sixth meeting held May 21, 2026

ATTEST: _____
Tanya Doby, Vice President

	Orange County Mosquito and Vector Control District	
	AGENDA ITEM E.2	Date
	Prepared By: Tan Nguyen, Director of Finance Submitted By: Lora Young, District Manager	May 21, 2026

Agenda Title:

Approve Warrant Register for March 2026

Recommended Action:

Receive and file.

Summary:

Receive and file payment of March warrant register dated May 21, 2026, in the amount of \$825,139.34 presented by in-house check runs dated March 2, 5, 12, 19, 26, 30 and 31, 2026.

Previous Relevant Board Actions for This Item:

Monthly report

Strategic Plan Compliance: 5. Financial Sustainability: 5.1: Conduct revenue assessment to determine long-term financial needs

Fiscal Impact:

What Amount is being requested?

Is the Amount Requested Budgeted in the Current Fiscal Year?

If No, What Funds Are Requested?

Exhibits:

Exhibit A: March 2026 Warrant Report

ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

REGISTER OF DEMANDS May 21, 2026

ACCOUNTS PAYABLE REGISTER

ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT		
REGISTER OF DEMANDS - AP REGISTER 05/21/26		
AP/Check Run	3/2/2026	\$ 122,254.49
AP/Check Run	3/5/2026	\$ 97,506.83
AP/Check Run	3/12/2026	\$ 38,258.75
AP/Check Run	3/19/2026	\$ 56,887.87
AP/Check Run	3/26/2026	\$ 111,296.01
AP/Check Run	3/30/2026	\$ 129,953.03
AP/Check Run	3/31/2026	\$ 112.30
P/R CalPERS1	3/12/2026	\$ 49,514.12
P/R EDD	3/12/2026	\$ 11,024.88
P/R EEASSOC	3/12/2026	\$ 750.00
P/R ICMA	3/12/2026	\$ 29,498.96
P/R IRS	3/12/2026	\$ 36,675.05
P/R NATION	3/12/2026	\$ 4,338.35
P/R TASC	3/12/2026	\$ 2,934.31
P/R USB	3/12/2026	\$ 270.07
P/R CalPERS1	3/30/2026	\$ 49,296.84
P/R EDD	3/30/2026	\$ 10,555.98
P/R EEASSOC	3/30/2026	\$ 750.00
P/R ICMA	3/30/2026	\$ 29,230.73
P/R IRS	3/30/2026	\$ 35,375.18
P/R NATION	3/30/2026	\$ 4,338.35
P/R TASC	3/30/2026	\$ 2,952.49
P/R USB	3/30/2026	\$ 340.49
P/R TASC	3/31/2026	\$ 1,024.26
Total		\$ 825,139.34

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 date May 21, 2026.

Lora Young
Lora Young, District Manager

Tan Nguyen
Tan Nguyen, Director of Finance

Accounts Payable

Checks by Date - Summary by Check Date

User: dmedina@ocvector.org
 Printed: 5/1/2026 9:17 AM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	CalPERS	Calif. Public Employees' Retirement	03/02/2026	108,620.86
30059	AFLAC	AFLAC	03/02/2026	2,355.98
30060	AMERITAS	AMERITAS LIFE INSURANCE CORP	03/02/2026	4,331.00
30061	Guard	Guardian - Appleton	03/02/2026	680.29
30062	SIC	STANDARD INSURANCE COMPANY	03/02/2026	6,266.36
Total for 3/2/2026:				122,254.49
ACH	TARGET	Target Specialty Products	03/05/2026	829.25
ACH	VERIZON	Verizon Wireless Services LLC	03/05/2026	3,952.88
ACH	WESTCOAS	RJ International	03/05/2026	1,262.19
ACH	ARESTEGU	ARIANA ARESTEGUI	03/05/2026	156.60
ACH	DIAZF	FRANK DIAZ	03/05/2026	200.00
ACH	IRON	Iron Mountain Records Mgmt, Inc.	03/05/2026	416.77
ACH	JOSEPH	April Josephson	03/05/2026	476.80
ACH	KRUEGER	LAURA KRUEGER	03/05/2026	56.15
30063	ALANS	Alan's Lawn & Garden Center, Inc.	03/05/2026	50.65
30064	ASBURY	World Oil Environmental Services	03/05/2026	153.00
30065	AT T FAX	AT&T	03/05/2026	456.28
30066	BUI DAN	Danny Bui	03/05/2026	187.54
30067	CCO	California Computer Options, Inc	03/05/2026	1,733.00
30068	CINTAS	Cintas Corporation No. 2	03/05/2026	1,314.49
30069	CLARKE	Clarke Mosquito Control Prod Inc.	03/05/2026	36,610.68
30070	CROWN	Crown Maintenance	03/05/2026	290.00
30071	GRBL	GODOY REYES LANDCARE	03/05/2026	750.00
30072	HARPER	Harper & Burns, LLP	03/05/2026	2,766.80
30073	HILLS	Hill's Bros. Lock & Safe, Inc.	03/05/2026	240.61
30074	INSIGHT	Insight Public Sector, Inc.	03/05/2026	13,737.05
30075	LAND	LANDMARK HOTELS II, LLC	03/05/2026	16,660.54
30076	MARLIN	MARLIN LEASING CORPORATION	03/05/2026	474.32
30077	PFLEET	PLAVAN COMMERCIAL FUELING, INC	03/05/2026	2,752.95
30078	Saba	Mike Saba	03/05/2026	441.79
30079	SAMSARA	Samsara Networks, Inc.	03/05/2026	4,886.42
30080	SHOE INC	GCP WW Holdco LLC	03/05/2026	180.26
30081	SIMPSON	Simpson Chevrolet of Garden Grove	03/05/2026	14.70
30082	SMART	Smart & Final Stores Corp	03/05/2026	460.42
30083	STAPLES	Staples Business Advantage	03/05/2026	47.19
30084	TPA	TOWNSEND PUBLIC AFFAIRS, INC	03/05/2026	2,500.00
30085	TRIPEPI	TRIPEPI SMITH AND ASSOCIATES, INC	03/05/2026	3,447.50
Total for 3/5/2026:				97,506.83
ACH	CalPERS1	CalPERS	03/12/2026	49,514.12
ACH	EDD	Employment Development Dept.	03/12/2026	11,024.88
ACH	IRS	Internal Revenue Service	03/12/2026	36,675.05
ACH	NATION	Nationwide Retirement Solutions	03/12/2026	4,338.35
ACH	TASC	Total Administrative Services Corp.	03/12/2026	2,934.31
ACH	EEASSOC	OCVCD Employee Association	03/12/2026	750.00
ACH	ICMA	MissionSquare Retirement (ICMA)	03/12/2026	29,498.96
ACH	USB	PARS/U.S. Bank N.A. Minnesota	03/12/2026	270.07
ACH	RODRIG	Agripino Rodriguez	03/12/2026	468.10
ACH	GG DISP	Republic Waste Svcs of So. Calif., LLC	03/12/2026	2,401.41

ACH	GRAINGER	Grainger	03/12/2026	138.97
ACH	TARGET	Target Specialty Products	03/12/2026	7,270.84
ACH	WESTCOAS	RJ International	03/12/2026	1,917.59
ACH	KRUEGER	LAURA KRUEGER	03/12/2026	28.00
30086	AMAZON	AMAZON CAPITAL SERVICES	03/12/2026	4,374.52
30087	BLACKHL	BLACKHOLE TECHNOLOGIES INC	03/12/2026	60.00
30088	CINTAS	Cintas Corporation No. 2	03/12/2026	1,276.01
30089	GFS	Governmental Financial Services	03/12/2026	1,520.00
30090	JKI	Francisco Brito	03/12/2026	41.00
30091	LAND	LANDMARK HOTELS II, LLC	03/12/2026	16,660.54
30092	LIVESCAN	A Livescan Center OC Inc.	03/12/2026	21.00
30093	McFadden	McFadden-Dale Industrial Hardware, LLC	03/12/2026	89.80
30094	MEHRBROD	TYLER MEHRBRODT	03/12/2026	28.00
30095	Nguyen	Kiet Nguyen	03/12/2026	43.00
30096	PEPBOYS	THE PEP BOYS	03/12/2026	1,062.15
30097	Players	Michael J. Mackenzie	03/12/2026	40.64
30098	PROACTIV	Proactive Work Health Medical Center, Inc.	03/12/2026	305.00
30099	TOYOTAGG	Toyota Place	03/12/2026	182.18
30100	TRIPEPI	TRIPEPI SMITH AND ASSOCIATES, INC	03/12/2026	330.00

Total for 3/12/2026: 173,264.49

ACH	GRIFF	GRIFFIN STRUCTURES, INC.	03/19/2026	16,705.40
ACH	GENEWIZ	Azenta US, Inc.	03/19/2026	87.50
ACH	SPECTRUM	Charter Communications	03/19/2026	1,494.00
ACH	Steri	STERICYCLE	03/19/2026	590.70
ACH	ULINE	Uline Shipping Supply Specialists	03/19/2026	504.97
ACH	WESTCOAS	RJ International	03/19/2026	327.77
30101	ALARM	Thomas E. Kindschi	03/19/2026	270.00
30102	AT&T	AT&T	03/19/2026	64.90
30103	AUTO Z	Auto Zone, Inc.	03/19/2026	489.80
30104	CINTAS	Cintas Corporation No. 2	03/19/2026	1,638.38
30105	CWS	CAMERON WELDING SUPPLY	03/19/2026	1,003.75
30106	DOJ	State of California	03/19/2026	49.00
30107	HOME DEP	Home Depot Credit Services	03/19/2026	1,774.32
30108	INSIGHT	Insight Public Sector, Inc.	03/19/2026	14,995.44
30109	KWEST	K'WEST Printing	03/19/2026	511.13
30110	LIEBERT	Liebert Cassidy Whitmore	03/19/2026	4,025.00
30111	LIFE	Life Technologies	03/19/2026	3,637.49
30112	MATAX	MATAX LLC	03/19/2026	1,463.52
30113	PARS	Public Agency Retirement Svcs	03/19/2026	529.50
30114	PRIMO	BLUE TRITON BRANDS INC	03/19/2026	726.28
30115	QDOXS	Q Document Solutions, Inc,	03/19/2026	379.96
30116	SCG	Southern Calif. Gas Co.	03/19/2026	642.86
30117	SIGMA	Sigma-Aldrich, Inc.	03/19/2026	354.16
30118	VERA	SANDRA VERA	03/19/2026	543.04
30119	VTS	VTS TREE SRVICE	03/19/2026	700.00
30120	WOODRUFF	Woodruff & Smart	03/19/2026	750.00
30121	ZOHO	Zoho Corporation	03/19/2026	2,629.00

Total for 3/19/2026: 56,887.87

ACH	ADAPCO	ADAPCO, INC.	03/26/2026	9,352.70
ACH	TARGET	Target Specialty Products	03/26/2026	8,950.16
ACH	ULINE	Uline Shipping Supply Specialists	03/26/2026	695.70
ACH	WESTCOAS	RJ International	03/26/2026	383.66
ACH	ARESTEGU	ARIANA ARESTEGUI	03/26/2026	100.00
ACH	CHANG	KYLE CHANG	03/26/2026	100.00
ACH	CHAVA	SEAN CHAVARRIA	03/26/2026	100.00
ACH	CONSTANT	Kim Constantine	03/26/2026	100.00
ACH	DOBYT	Tanya Doby	03/26/2026	100.00

ACH	DWYER	GARRETT DWYER	03/26/2026	100.00
ACH	GABBARDJ	JOHN GABBARD	03/26/2026	100.00
ACH	GOMEZ	James Gomez	03/26/2026	100.00
ACH	GOMEZR	REBECCA GOMEZ	03/26/2026	100.00
ACH	HOQUE	LAMIYA HOQUE	03/26/2026	100.00
ACH	HUANG	Peggy Huang	03/26/2026	100.00
ACH	JOHNS	FOSTER JOHNS	03/26/2026	100.00
ACH	JOSEPH	April Josephson	03/26/2026	100.00
ACH	LEE	EUN JU LEE	03/26/2026	100.00
ACH	LIU	MELINDA LIU	03/26/2026	100.00
ACH	MCBRIDEK	KELLY MCBRIDE	03/26/2026	100.00
ACH	ORGILLM	MARK ORGILL	03/26/2026	100.00
ACH	PATEL	VIKESH PATEL	03/26/2026	100.00
ACH	PEQUENOR	ROBERT PEQUENO	03/26/2026	100.00
ACH	PEZOLDE	Erica Pezold	03/26/2026	100.00
ACH	RUESCH	Robert J. Ruesch	03/26/2026	100.00
ACH	STEELEN	NATHAN STEELE	03/26/2026	100.00
ACH	TAYLORG	Gary Taylor	03/26/2026	100.00
ACH	TURPIT	WILLIAM TURPIT	03/26/2026	100.00
ACH	VANDERMA	GRICELDA VAN DER MARK	03/26/2026	100.00
ACH	WEIGAND	ERIK WEIGAND	03/26/2026	100.00
ACH	ARIASA	Adina Arias	03/26/2026	234.05
ACH	BENNETT	Stephen Bennett	03/26/2026	234.05
ACH	BLAYLOCK	Viki Blaylock	03/26/2026	234.05
ACH	BOBBITT	Catherine Bobbitt	03/26/2026	234.05
ACH	Cavileer	Raymond Cavileer	03/26/2026	234.05
ACH	CUMMINGS	Robert F. Cummings	03/26/2026	234.05
ACH	Delira	Simon De Lira	03/26/2026	702.15
ACH	Drews	John Drews	03/26/2026	234.05
ACH	EDISON	SUZANNE R. EDISON	03/26/2026	202.90
ACH	EVER	SANDRA EVERINGHAM	03/26/2026	202.90
ACH	FOGARTY	Carrie Fogarty	03/26/2026	234.05
ACH	Goedhart	Gerard Goedhart	03/26/2026	234.05
ACH	Huff	Robert Huff	03/26/2026	234.05
ACH	Kimball	Deborah Kimball	03/26/2026	234.05
ACH	KOENIG	Steve Koenig	03/26/2026	234.05
ACH	LACHANCE	Patricia LaChance	03/26/2026	202.90
ACH	LOUGHNER	LINDA LOUGHNER	03/26/2026	202.90
ACH	McCarty	Danny McCarty	03/26/2026	234.05
ACH	MILLER J	Jon Miller	03/26/2026	234.05
ACH	Newton	John Newton	03/26/2026	202.90
ACH	Niewola	Urszula Niewola	03/26/2026	234.05
ACH	PARSONS	John Parsons	03/26/2026	234.05
ACH	Plummer	John Clark Plummer	03/26/2026	234.05
ACH	POSPISIL	Terry Pospisil	03/26/2026	234.05
ACH	Rehders	Renee Rehders	03/26/2026	234.05
ACH	Reinig	Allyson Reinig	03/26/2026	234.05
ACH	Reisin	Caroline Reisinger	03/26/2026	234.05
ACH	Rincon	Claudio Rincon	03/26/2026	234.05
ACH	RODRIG	Agripino Rodriguez	03/26/2026	234.05
ACH	SCOTT	WALTRAUT SCOTT	03/26/2026	202.90
ACH	SHAW	LAWRENCE SHAW	03/26/2026	234.05
ACH	FM	CARDMEMBER SERVICE	03/26/2026	28,983.82
30122	TAYLOR	John Taylor	03/26/2026	100.00
30123	AFS	AIR FILTER SUPPLY INC	03/26/2026	266.50
30124	AUSTER	CHRISTINE AUSTERMAN	03/26/2026	83.95
30125	CAGATE	California Gate & Entry System	03/26/2026	151.02
30126	CASH	CASH	03/26/2026	492.44
30127	CINTAS	Cintas Corporation No. 2	03/26/2026	1,269.26
30128	CPS HR	Cooperative Personnel Services	03/26/2026	2,752.50
30129	CROWN	Crown Maintenance	03/26/2026	290.00

30130	DELIRA J	JOSEPH DE LIRA	03/26/2026	200.00
30131	DOORKING	DOORKING INC	03/26/2026	49.95
30132	ESELTINE	Matthew Eseltine	03/26/2026	189.64
30133	HASFIN	Quadient Finance USA, Inc	03/26/2026	300.00
30134	KWEST	K'WEST Printing	03/26/2026	1,892.25
30135	LE	SON LE	03/26/2026	47.83
30136	McFadden	McFadden-Dale Industrial Hardware, LLC	03/26/2026	38.79
30137	NEARMAP	NEARMAP US INC.	03/26/2026	18,213.90
30138	NGUYENA	ANDREW NGUYEN	03/26/2026	313.44
30139	PFLEET	PLAVAN COMMERCIAL FUELING, INC	03/26/2026	3,782.09
30140	SCE	Southern Calif. Edison	03/26/2026	8,202.08
30141	SIMPSON	Simpson Chevrolet of Garden Grove	03/26/2026	81.74
30142	TOYOTAGG	Toyota Place	03/26/2026	149.31
30143	UNIVAR	Veseris ES OPCO USA LLC	03/26/2026	13,926.53
Total for 3/26/2026:				111,296.01
ACH	CalPERS	Calif. Public Employees' Retirement	03/30/2026	115,674.92
ACH	EEASSOC	OCVCD Employee Association	03/30/2026	750.00
ACH	ICMA	MissionSquare Retirement (ICMA)	03/30/2026	29,230.73
ACH	USB	PARS/U.S. Bank N.A. Minnesota	03/30/2026	340.49
ACH	CalPERS1	CalPERS	03/30/2026	49,296.84
ACH	EDD	Employment Development Dept.	03/30/2026	10,555.98
ACH	IRS	Internal Revenue Service	03/30/2026	35,375.18
ACH	NATION	Nationwide Retirement Solutions	03/30/2026	4,338.35
ACH	TASC	Total Administrative Services Corp.	03/30/2026	2,952.49
30144	AFLAC	AFLAC	03/30/2026	2,282.46
30145	AMERITAS	AMERITAS LIFE INSURANCE CORP	03/30/2026	4,442.16
30146	Guard	Guardian - Appleton	03/30/2026	786.29
30147	SIC	STANDARD INSURANCE COMPANY	03/30/2026	6,767.20
Total for 3/30/2026:				262,793.09
ACH	F&M Bank	Farmers & Merchants Bank	03/31/2026	112.30
ACH	TASC	Total Administrative Services Corp.	03/31/2026	1,024.26
Total for 3/31/2026:				1,136.56
Report Total (191 checks):				825,139.34



Warrant Request

Date: 4/22/2026
Vendor No. FM
Total \$ \$34,497.02
Prepared By: DM
Check No. ACH

Vendor Name: FM CARDMEMBER SERVICE
Address: PO BOX 790408
ST LOUIS, MO 63179-0408

Account #	Description	P.O. #	Invoice #	Amount
10.350.7008	HOMEDEPOT.COM		AS0426	\$ 329.47
10.350.7008	THE HOME DEPOT		AS0426	\$ 86.43
10.310.7009	WWW COSTCO COM		AS0426	\$ 130.49
10.350.7008	THE WEBSTAIRANT		AS0426	\$ 236.03
10.310.7010	SP KENFISH.COM		AS0426	\$ 502.51
10.350.7008	HEMOSTAT LABRATORIES		AS0426	\$ 193.14
10.310.7907	COFFEE BEAN AND TEA		AS0426	\$ 16.23
10.310.7907	ALASKA AI		AS0426	\$ 40.00
10.310.7907	HOP FARES VENDING		AS0426	\$ 5.80
10.350.7008	WWW COSTCO COM		AS0426	\$ 43.48
10.310.7907	UCR CNAS		AS0426	\$ 165.00
10.310.7907	SQ LECHON		AS0426	\$ 135.30
10.310.7907	ALASKA AI		AS0426	\$ 40.00
10.310.7907	HYATT REGENCY PORTLAND		AS0426	\$ 951.24
10.310.7907	HYATT REGENCY PORTLAND		AS0426	\$ 951.24
10.310.7907	SCREEN DOOR CONC B PDX		AS0426	\$ 52.80
10.430.7401	BEACH CITY LIFT INC		JS0426	\$ 219.89
10.430.7001	WALMART.COM		JS0426	\$ 20.09
10.440.7407	AC PRO		JS0426	\$ 7.29
10.410.7001	FORESTRY SUPPLIERS INC		JS0426	\$ 831.04
10.430.7001	THE HOME DEPOT		JS0426	\$ 54.27
10.430.7804	HARBOR FREIGHT TOOLS		JS0426	\$ 39.13
10.430.7001	INDUSTRIAL PLASTIC SUP		JS0426	\$ 247.83
10.410.7003	WF WAYFAIR		JS0426	\$ 150.06
10.410.7907	PAR BURGerville		JS0426	\$ 58.23
10.430.7001	ONLINE METAL		JS0426	\$ 540.01
10.410.7907	PAR BURGerville		JS0426	\$ 10.90
10.410.7907	HYATT REGENCY PORTLAND		JS0426	\$ 713.43
10.410.7907	HYATT REGENCY PORTLAND		JS0426	\$ 951.24
10.410.7907	TST KACHKA		JS0426	\$ 49.45
	SEE ATTACHED FOR MORE			

APPROVAL: Dept Head/District Manager
Director of Finance


Lora Young
Tan Nguyen

SPECIAL INSTRUCTIONS/COMMENTS: _____

FUND	DESC.	INVOICE #	TOTAL
10.410.7907	HYATT REGENCY PORTLAND	JS0426	\$ 951.24
10.520.7511	STARLINK INTERNET	LN0426	\$ 65.00
10.520.7024	GENSPARK.AI	LN0426	\$ 24.99
10.520.7511	PAGEFREEZER.COM	LN0426	\$ 1,541.74
10.520.7511	PAPERFILE.COM	LN0426	\$ 479.52
10.520.7511	GOTOCONNECT	LN0426	\$ 1,363.74
10.520.7511	ZOOM.COM	LN0426	\$ 50.97
10.520.7024	CLAUDE.AI SUBSCRIPTION ANTHROPIC	LN0426	\$ 20.00
10.520.7511	FRGN TRANS FEE PAGEFREEZER.COM	LN0426	\$ 30.83
10.410.7001	WAL-MART	LY0426	\$ 23.02
10.430.7803	HUNTINGTON BEACH FORD	LY0426	\$ 433.63
10.410.7014	TARGET SPECIALTY PRODU	LY0426	\$ 829.25
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$ 1,262.19
10.120.7110	VERIZONWRLSS	LY0426	\$ 3,952.88
10.120.7907	LYFT	LY0426	\$ 29.99
10.120.7907	EMBASSY BISTRO LOUNGE	LY0426	\$ 20.94
10.120.7907	TST LA BOU O STREET	LY0426	\$ 15.48
10.120.7907	SMF DOCO MARKET	LY0426	\$ 10.43
10.120.7907	LYFT	LY0426	\$ 26.00
10.120.7907	LYFT	LY0426	\$ 10.43
10.120.7907	EMBASSY SUITES	LY0426	\$ 697.54
60.600.7508	REPUBLIC SERVICES	LY0426	\$ 1,492.92
10.140.7410	REPUBLIC SERVICES	LY0426	\$ 908.49
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$ 1,917.59
10.510.7022	GOOGLE ONE	LY0426	\$ 19.99
10.120.7907	LYFT	LY0426	\$ 36.68
10.410.7014	TARGET SPECIALTY PRODU	LY0426	\$ 7,270.84
10.430.7803	GRAINGER	LY0426	\$ 138.97
10.120.7907	CALIFORNIA SPECIAL DIS	LY0426	\$ 890.00
10.310.7012	STERICYCLE	LY0426	\$ 590.70
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$ 327.77
10.140.7120	SPECTRUM	LY0426	\$ 1,494.00
10.310.7008	GENEWIZ	LY0426	\$ 87.50
10.350.7008	ULINE SHIP SUPPLIES	LY0426	\$ 504.97
10.120.7907	UBER	LY0426	\$ 40.94
10.120.7907	ALASKA AI	LY0426	\$ 40.00
10.120.7907	SQ SCHULYER PINE STAT	LY0426	\$ 20.06
10.120.7907	LYFT	LY0426	\$ 11.91
10.120.7907	LYFT	LY0426	\$ 11.43
10.120.7907	SPO MIRAKUTEISUSHI&RAM	LY0426	\$ 65.00
10.120.7907	LYFT	LY0426	\$ 16.95
10.120.7907	HYATT REG PORTLAND	LY0426	\$ 14.25
10.120.7907	TST LIFE OF PIE	LY0426	\$ 76.70
10.120.7907	SQ THAI VINTAGE PDX	LY0426	\$ 57.00
10.120.7907	LYFT	LY0426	\$ 17.81
10.120.7907	LYFT	LY0426	\$ 13.47
10.120.7907	LYFT	LY0426	\$ 16.48
10.410.7014	TARGET SPECIALTY PRODU	LY0426	\$ 8,950.16
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$ 383.66
10.120.7907	LYFT	LY0426	\$ 13.79
10.140.7005	ULINE SHIP SUPPLIES	LY0426	\$ 695.70
10.410.7014	ADAPCO	LY0426	\$ 9,352.70
10.120.7907	ALASKA AI	LY0426	\$ 35.00
10.120.7907	HYATT REG PORTLAND	LY0426	\$ 16.39

10.120.7907	TST PRODUCE ROW CAFÉ	LY0426	\$	79.20
10.120.7907	LYFT	LY0426	\$	56.32
10.120.7907	LYFT	LY0426	\$	36.91
10.120.7907	LYFT	LY0426	\$	13.79
10.120.7907	HYATT REGENCY PORTLAND	LY0426	\$	951.24
10.410.7014	TARGET SPECIALTY PRODU	LY0426	\$	(829.25)
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$	(1,262.19)
10.120.7110	VERIZONWRLSS	LY0426	\$	(3,952.88)
60.600.7508	REPUBLIC SERVICES	LY0426	\$	(1,492.92)
10.140.7410	REPUBLIC SERVICES	LY0426	\$	(908.49)
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$	(1,917.59)
10.410.7014	TARGET SPECIALTY PRODU	LY0426	\$	(7,270.84)
10.430.7803	GRAINGER	LY0426	\$	(138.97)
10.310.7012	STERICYCLE	LY0426	\$	(590.70)
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$	(327.77)
10.140.7120	SPECTRUM	LY0426	\$	(1,494.00)
10.310.7008	GENEWIZ	LY0426	\$	(87.50)
10.350.7008	ULINE SHIP SUPPLIES	LY0426	\$	(504.97)
10.410.7014	TARGET SPECIALTY PRODU	LY0426	\$	(8,950.16)
10.410.7017	WESTCOAST INDUSTRIES	LY0426	\$	(383.66)
10.140.7005	ULINE SHIP SUPPLIES	LY0426	\$	(695.70)
10.410.7014	ADAPCO	LY0426	\$	(9,352.70)
10.510.7022	WWW.ARTLIST.IO	MJ0426	\$	59.99
10.510.7022	X CORP PAID FEATURES	MJ0426	\$	8.00
10.510.8100	EMBASSY SUITES ANAHEIM	MJ0426	\$	8,782.02
10.510.7907	GOVT SOCIAL MEDIA LLC GOVERNMENTSOC	MJ0426	\$	929.00
10.510.7022	OPENAI CHATGPT SUBSCR	MJ0426	\$	20.00
10.510.7022	NARRATIVE	MJ0426	\$	15.00
10.510.7907	UBER	MJ0426	\$	35.95
10.510.7907	PAR BURGerville	MJ0426	\$	17.40
10.510.7907	RED ROBIN	MJ0426	\$	20.11
10.510.7907	STARBUCKS	MJ0426	\$	8.60
10.510.7907	SQ THE SHAWARMA TRUCK	MJ0426	\$	31.05
10.510.7602	ACT CITYNB REC&SNR	MJ0426	\$	25.00
10.510.7602	SQ LA HABRA HOST LION	MJ0426	\$	40.00
10.510.7907	HYATT REG PORTLAND	MJ0426	\$	5.50
10.510.7602	ACT BREAREC	MJ0426	\$	120.00
10.510.7602	SQ STRAWBERRY FESTIVA	MJ0426	\$	530.00
10.510.7907	RED ROBIN	MJ0426	\$	29.48
10.510.7907	UBER TRIP	MJ0426	\$	33.94
10.510.7907	DELTA LA TO/FROM NEW ORLEANS	MJ0426	\$	586.79
10.510.7602	4TE FACILITRON	MJ0426	\$	28.75
10.510.7907	COURTYARD LLOYD	MJ0426	\$	796.95
10.510.7907	HYATT REGENCY PORTLAND	MJ0426	\$	951.24
10.510.7022	FRGN TRANS FEE NARRATIVE	MJ0426	\$	0.30
10.210.7903	RETURN - SOCIETY FOR HUMAN RESOURC	SV0426	\$	(299.00)
10.210.7903	TELEFLORACOM PICKS	SV0426	\$	31.67
10.120.7901	TELEFLORACOM PICKS	SV0426	\$	140.92
10.210.7006	USPS PO	SV0426	\$	11.87
10.120.7901	IC INSTACART	SV0426	\$	230.59
10.210.7020	TST CAROLINAS ITALIAN	SV0426	\$	468.55
10.120.7901	IC COSTCO BY IN CAR	SV0426	\$	123.14
10.510.7022	LA TAQUERI	SV0426	\$	483.94
10.120.7901	WALMART.COM	SV0426	\$	134.84
10.510.7907	HYATT REGENCY PORTLAND	SV0426	\$	237.81
10.430.7803	WAL-MART	SV0426	\$	21.39

10.430.7803	WM SUPERCENTER	SV0426	\$	25.16
60.600.7504	AAA ELECTRIC MOTOR SAL	SV0426	\$	398.19
10.430.7401	SQ EDWIN VASQUEZ	SV0426	\$	345.00
10.210.7903	PSHRA PUBLIC SECTOR HR	SV0426	\$	175.00
10.210.7020	BRONX SANDWICH	SV0426	\$	76.78
10.120.7901	IC COSTCO BY IN CAR	SV0426	\$	126.28
10.120.7019	OC REGISTER SUBS	TP0426	\$	48.00
10.110.7001	VONS	TP0426	\$	34.98
10.110.7001	LUNA GRILL	TP0426	\$	357.61
10.120.7019	LA TIMES SUBSCRIPTION	TP0426	\$	15.96
10.110.7001	COSTCO WHSE	TP0426	\$	20.72
10.120.7907	ALASKA AI	TP0426	\$	40.00
10.120.7907	SQ SCHUYLER PINE STAT	TP0426	\$	17.70
10.120.7907	ALASKA AI	TP0426	\$	35.00
10.120.7907	HYATT REGENCY PORTLAND	TP0426	\$	1,001.79
10.110.7907	HYATT REGENCY PORTLAND	TP0426	\$	951.24
10.120.7019	OC REGISTER SUBS	TP0426	\$	48.00
			\$	34,497.02

	Orange County Mosquito and Vector Control District	
	AGENDA ITEM E.3	Date
	Prepared By: Tan Nguyen, Director of Finance Submitted By: Lora Young, District Manager	May 21, 2026

Agenda Title:

Approve Monthly Financial Report for March 2026

Recommended Action:

Receive and file.

Summary:

Receive and file the Orange County Mosquito and Vector Control District Monthly Financial Report for March 2026.

Previous Relevant Board Actions for This Item:

Monthly report

Strategic Plan Compliance: 5. Financial Sustainability: 5.1: Conduct revenue assessment to determine long-term financial needs

Fiscal Impact:

What Amount is being requested?

Is the Amount Requested Budgeted in the Current Fiscal Year?

If No, What Funds Are Requested?

Exhibits:

Exhibit A: Monthly Financial Report for March 2026

Orange County Mosquito and Vector Control District

Monthly Financial Report

Month Ending March 31, 2026

Fund No.	Fund	Cash Balance				Accrual	Cash Balance	Cash Balance
		2/28/2026	Revenue	Expenditures	Transfers	Adjustment	3/31/2026	3/31/2025
10	Operating	\$ 15,827,809	\$ 1,136,623	\$ 1,062,355	\$ -	\$ (35,509)	\$ 15,866,568	\$ 14,239,650
20	Vehicle Replacement	777,414	6,374	-	-	-	783,788	747,592
30	Liability Reserve	508,513	4,170	-	-	-	512,683	489,007
40	Equipment Replacement	935,985	7,674	-	-	-	943,659	900,080
50	Emergency Vector Control	1,874,009	15,365	-	-	-	1,889,374	1,802,122
60	Facility Improvement	17,839,320	157,662	306	-	-	17,996,676	15,444,696
70	Habitat Remediation	100,002	-	-	-	-	100,002	100,002
90	Retiree Medical Insurance	432,342	3,836	33,358	-	(6,601)	396,219	369,396
95	Retirement Contingency	688,186	5,642	-	-	-	693,828	950,279
99	Payroll Clearing	105,241	-	-	-	(110,824)	(5,583)	102,020
		\$ 39,088,821	\$ 1,337,346	\$ 1,096,019	\$ -	(152,934)	\$ 39,177,214	\$ 35,144,844

Cash & Investment Balances:		Monthly Yield
California LAIF	\$ 31,380,560	3.826%
Stifel Brokerage account		
Cash sweep account	162,306	0.01%
Fixed income - Muni (par)	495,000	3.19%
Fixed income - other (par)	5,431,000	4.47%
Unamortized premium/(discount) on investments	42,405	n/a
F&M Checking	1,352,696	n/a
Payroll Checking	303,247	n/a
Petty Cash - Checking	10,000	n/a
Total Cash and Investments	\$ 39,177,214	

Section 115 Irrevocable Trust Balances:		3-month return
PARS Post-Employment Benefits Trust	\$ 6,140,334	-1.01%
PARS Pension Trust	4,554,534	-1.01%
Total PARS Trust Balances	\$ 10,694,868	

Lora Young

Lora Young
District Manager

Tan Nguyen

Tan Nguyen
Director of Finance

Monthly Cash Flow

Month	Revenue	Expenditures	Transfers	Accrual Adjustment	Monthly Cash Flow	Prior Year Comparison
July	\$ 134,841	\$ 1,617,695	\$ -	\$ 181,776	\$ (1,301,078)	\$ (900,004)
August	(38,483)	2,328,913	-	38,231	(2,329,165)	(2,761,761)
September	215,173	1,221,895	-	(100,305)	(1,107,027)	(1,047,423)
October	423,537	1,591,627	-	3,265	(1,164,825)	(909,658)
November	3,539,327	1,201,230	-	(13,400)	2,324,697	2,488,803
December	6,322,072	1,957,354	-	(104,138)	4,260,580	3,752,462
January	1,551,964	993,148	-	111,500	670,316	1,398,766
February	42,339	986,726	-	43,167	(901,220)	(840,960)
March	1,337,346	1,096,019	-	(152,934)	88,393	357,084
April					-	4,683,657
May					-	(195,105)
June					-	(996,853)
Total YTD	\$ 13,528,116	\$ 12,994,607	\$ -	\$ 7,162	\$ 540,671	\$ 5,029,008

Revenues: 75% of Fiscal Year

10-Operating Fund	Budget	Actual	Percentage
Property Taxes	\$ 8,259,625	\$ 5,673,050	68.7%
1996 Benefit Assessment	1,589,500	1,024,025	64.4%
2004 Benefit Assessment	8,168,700	5,185,629	63.5%
Interest and Concessions	505,000	347,752	68.9%
Miscellaneous	25,000	1,680	6.7%
Successor Agency Passthru/Residual	600,000	490,435	81.7%
Rent for Cell Sites	28,000	26,850	95.9%
VCJPA Pooled Services	25,000	-	0.0%
CDPH - CA State Grant	-	-	0.0%
Charges for Services	42,000	46,637	111.0%
Total Operating Fund Revenues	19,242,825	12,796,058	66.5%

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

Receipts for prior year billings have been received in FY 25/26.

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	25,000	19,871	79.5%
30	Liability Reserve	7,500	12,998	173.3%
40	Equipment Replacement	17,000	23,924	140.7%
50	Emergency Vector Control	30,000	47,900	159.7%
60	Facility Improvement	415,000	570,104	137.4%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	32,000	34,463	107.7%
95	Retirement Contingency	11,500	22,798	198.2%
	Total Other Funds	505,500	732,058	144.8%
	Total Revenue	\$ 19,780,825	\$ 13,528,116	68.4%

Note 1

Note 1

Note 1

Note 1

Note 1

Note 1

Note 1: Throughout the fiscal year, interest receipts are recorded as revenue when cash payments are received. At year-end, any difference between the market and book value of investments 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. Each quarter, interest receipts are allocated to other funds based on each fund's balance in the District's pool. The majority of revenue in funds 20, 30, 40, 50, 60, and 95 is interest earnings.

Expenditures: 75% of Fiscal Year

No.	10-Operating Fund	Budget	Actual	Percentage
110	Trustees	\$ 52,700	\$ 27,440	52.1%
120	District Manager	565,895	400,289	70.7%
130	Legal Services	120,000	46,119	38.4%
140	Non-Departmental	419,000	323,936	77.3%
	Executive	1,157,595	797,784	68.9%
210	Administrative Services	1,142,975	758,509	66.4%
220	Insurance	987,000	704,015	71.3%
	Administrative Services	2,129,975	1,462,524	68.7%
310	Technical Services	2,077,406	1,581,032	76.1%
350	SIT Program	598,573	377,377	63.0%
	Scientific Technical Services	2,675,979	1,958,409	73.2%
410	Field Operations	7,566,707	5,427,881	71.7%
430	Vehicle Maintenance	732,264	938,309	128.1%
440	Building Maintenance	589,542	197,016	33.4%
	Operations	8,888,513	6,563,206	73.8%
510	Public Information	855,746	337,994	39.5%
520	Information Technology	1,054,441	802,934	76.1%
530	Public Service	209,564	236,048	112.6%
	Public Information	2,119,751	1,376,976	65.0%
	Total Operating Fund Expenditures	16,971,813	12,158,899	71.6%

Annual insurance premiums were paid in August.

Several vehicles were acquired in August

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	151,700	146,269	96.4%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	436,000	389,439	89.3%
95	Retirement Contingency	300,000	300,000	100.0%
	Total Other Funds	887,700	835,708	94.1%
	Total Expenditures	\$ 17,859,513	\$ 12,994,607	72.8%

The budgeted facility improvement was done in October 2025.

A \$200K contribution to the PARS trust was made in December 2025.

A \$300K contribution to the PARS trust was made in December 2025.



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

STIFEL ACCOUNT STATEMENT

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, 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, 2025, Stifel, Nicolaus & Company, Incorporated had net capital of \$559,495,806 or \$529,820,568 in excess of the minimum requirement of \$29,675,238. The December 31, 2025 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto 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.

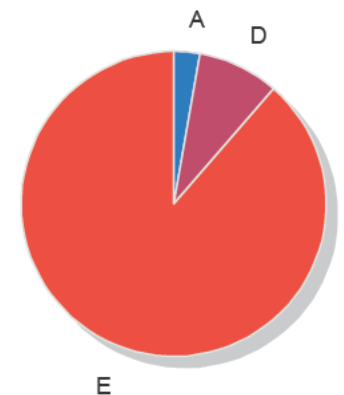
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. 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.

PORTFOLIO SUMMARY	March 31	February 28
Net Cash Equivalents **	162,305.86	222,905.88
Net Portfolio Assets held at Stifel	5,628,010.98	5,579,570.84
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$5,790,316.84	\$5,802,476.72
YOUR CHANGE IN PORTFOLIO VALUE	March 31	February 28
Net Cash Flow (Inflows/Outflows) ²		
Securities Transferred In/Out		
Income and Distributions	57,316.85	71,917.81
Change in Securities Value	-69,476.73	-39,174.47
Net Change in Portfolio Value	-\$12,159.88	\$32,743.34

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

YOUR ASSET SUMMARY

	Value on March 31, 2026 (\$)	Percentage of your account
A Net Cash Equivalents**	162,305.86	2.80%
D Fixed Income-Muni	494,726.90	8.54%
E Fixed Income-Other	5,133,284.08	88.65%
Total Assets	\$5,790,316.84	100.00%





ASSET SUMMARY

	Value as of March 31, 2026			% of assets *	Gains/(-)Losses		
	At Stifel	Not at Stifel	Total		Unrealized	Realized	
					This Period	Year-to-date	
Cash							
Cash Sweep/Non-Sweep**	162,305.86		162,305.86	2.80%			
Margin Balance							
A. Net Cash Equivalents	\$162,305.86		\$162,305.86	2.80%			
B. Equities							
C. Preferreds							
D. Fixed Income-Muni	494,726.90		494,726.90	8.54%	-2,035.33		
E. Fixed Income-Other	5,133,284.08		5,133,284.08	88.65%	-42,210.24	485.58	643.07
F. Mutual Funds							
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **							
Net Portfolio Assets	\$5,628,010.98	\$0.00	\$5,628,010.98	97.20%	-\$44,245.57	\$485.58	\$643.07
Net Portfolio Value	\$5,790,316.84	\$0.00	\$5,790,316.84	100.00%	-\$44,245.57	\$485.58	\$643.07

INCOME & DISTRIBUTION SUMMARY

	Security Type	Year-to-date	This period
Dividends	Tax-Exempt		
	Taxable		
Interest	Tax-Exempt		
	Taxable	70,544.05	24,359.91
Capital Gain Distributions			
Return of Principal		130,631.49	32,956.94
Other			
Total Income & Distributions		\$201,175.54	\$57,316.85

INFORMATION SUMMARY

	Security Type	Year-to-date	This period
Accrued Interest Paid	Tax-Exempt		
	Taxable	2,931.12	
Accrued Interest Received	Tax-Exempt		
	Taxable	3,023.61	1,312.50
Gross Proceeds		966,564.02	581,050.03
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.

** Includes balances that are FDIC insured bank deposits and not covered by SIPC, including Stifel Reserve Deposit Network balances that are not immediately liquid. Refer to the Asset Details page for more information. Does not include cash held in your Securities Account.



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>Rate at Month End</i>
STIFEL FDIC INSURED	162,305.86	162,305.86	16.23	0.01%
Total Net Cash Equivalents	\$162,305.86	\$162,305.86	\$16.23	0.01%

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. 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

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
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 Cash	125,000	100.0000 125,000.00	100.0000 125,000.01	1,515.63	-0.01	3,031.25	2.43%
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 Cash	150,000	99.8370 149,755.50	100.1899 150,284.82	1,465.97	-529.32	3,880.50	2.59%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
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: AAA Cash	220,000	99.9870 219,971.40	100.6715 221,477.40	2,220.90	-1,506.00	8,883.60	4.04%
Total Fixed Income-Muni		495,000	\$494,726.90	\$496,762.23	\$5,202.50	-\$2,035.33	\$15,795.35	3.19%

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

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
FEDL HOME LOAN BANK BOND CPN 0.940% DUE 05/26/26 DTD 05/26/21 FC 11/26/21 CALL 02/26/25 @ 100.000 CUSIP: 3130AMH39	S&P: AA+ Moody: Aa1 Cash	135,000	99.5760 134,427.60	100.0000 135,000.00	440.63	-572.40	1,269.00	0.94%
BROOKFIELD FIN INC GTD NOTE CPN 4.250% DUE 06/02/26 DTD 06/02/16 FC 12/02/16 CALL 05/01/26 @ 100.000 CUSIP: 11271LAA0	S&P: A- Moody: A3 Cash	115,000	99.9780 114,974.70	98.1793 112,906.25	1,615.59	2,068.45	4,887.50	4.25%
FEDL FARM CREDIT BANK BOND CPN 0.900% DUE 06/15/26 DTD 06/15/21 FC 12/15/21 CALL 04/08/26 @ 100.000 CUSIP: 3133EMH21	S&P: AA+ Moody: Aa1 Cash	50,000	99.4150 49,707.50	99.8897 49,944.87	132.50	-237.37	450.00	0.91%
TOYOTA MOTOR CREDIT CORP UNSECD MEDIUM TERM NOTE CPN 5.000% DUE 08/14/26 DTD 08/14/23 FC 02/14/24 CUSIP: 89236TKX2 <i>Original Cost: 150,992.00</i>	S&P: A+ Moody: A1 Cash	150,000	100.2860 150,429.00	100.1218 150,182.67	979.17	246.33	7,500.00	4.99%
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: Aa1 Cash	98,000	98.7200 96,745.60	100.6895 98,675.71	274.10	-1,930.11	2,205.00	2.28%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
FEDL HOME LOAN BANK BOND CPN 2.010% DUE 02/25/27 DTD 02/25/22 FC 08/25/22 CALL 02/25/25 @ 100.000 CUSIP: 3130AQUD3	S&P: AA+ Moody: Aa1 Cash	100,000	98.4350 98,435.00	98.7550 98,755.00	201.00	-320.00	2,010.00	2.04%
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	Cash	59,000	98.4240" 58,070.16	100.0000 59,000.00	78.24	-929.84	1,298.00	2.24%
REDWOOD TR INC CONVERTIBLE BOND CPN 7.750% DUE 06/15/27 DTD 06/09/22 FC 12/15/22 CUSIP: 758075AF2	Cash	200,000	101.0000 202,000.00	100.9300 201,860.00	4,563.89	140.00	15,500.00	7.67%
U S TREASURY NOTE CPN 4.125% DUE 09/30/27 DTD 09/30/22 FC 03/31/23 CUSIP: 91282CFM8 <i>Original Cost: 151,809.39</i>	Moody: Aa1 Cash	150,000	100.4060 150,609.00	100.9215 151,382.30	17.00	-773.30	6,187.50	4.11%
CANADIAN IMPERIAL BANK SR GLBL MEDIUM TERM NOTE CPN 5.250% DUE 12/30/27 DTD 12/30/22 FC 06/30/23 CALL 12/30/26 @ 100.000 CUSIP: 13607XEB9 <i>Original Cost: 141,804.70</i>	S&P: A- Moody: A2 Cash	140,000	100.1490 140,208.60	100.0000 140,000.00	1,857.92	208.60	7,350.00	5.24%
SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 4.000% DUE 07/10/28 DTD 07/09/25 FC 01/09/26 CUSIP: 795451DW0	Cash	100,000	100.2020" 100,202.00	100.0000 100,000.00	898.63	202.00	4,000.00	3.99%
U S TREASURY NOTE CPN 4.875% DUE 10/31/28 DTD 10/31/23 FC 04/30/24 CUSIP: 91282CJF9 <i>Original Cost: 134,878.02</i>	Moody: Aa1 Cash	130,000	102.5430 133,305.90	102.9560 133,842.81	2,661.05	-536.91	6,337.50	4.75%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
COMCAST CORP NEW SR NOTE CPN 4.550% DUE 01/15/29 DTD 05/09/23 FC 01/15/24 CALL 12/15/28 @ 100.000 CUSIP: 20030NED9 <i>Original Cost: 132,731.10</i>	S&P: A- Moody: A3 Cash	130,000	100.6760 130,878.80	101.8418 132,394.40	1,248.72	-1,515.60	5,915.00	4.52%
FEDL HOME LOAN BANK BOND CPN 4.400% DUE 02/05/29 DTD 02/05/24 FC 08/05/24 CALL 08/05/26 @ 100.000 CUSIP: 3130AYRG3 <i>Original Cost: 201,175.00</i>	S&P: AA+ Moody: Aa1 Cash	200,000	99.9810 199,962.00	100.3195 200,639.08	1,368.89	-677.08	8,800.00	4.40%
MAGNA INTL INC UNSECD SR NOTE CPN 5.050% DUE 03/14/29 DTD 03/14/24 FC 09/14/24 CALL 02/14/29 @ 100.000 CUSIP: 559222BA1 <i>Original Cost: 76,317.50</i>	S&P: A- Moody: A3 Cash	75,000	101.2860 75,964.50	101.2989 75,974.19	178.85	-9.69	3,787.50	4.99%
PENNYMAC CORP CONVERTIBLE BOND CPN 8.500% DUE 06/01/29 DTD 05/24/24 FC 12/01/24 CUSIP: 70932AAH6	Cash	95,000	103.8090 98,618.55	108.7553 103,317.50	2,691.67	-4,698.95	8,075.00	8.19%
AMERICAN HONDA FIN CORP SR NOTE MEDIUM TERM NOTE CPN 4.400% DUE 09/05/29 DTD 09/05/24 FC 03/05/25 CUSIP: 02665WFAQ9 <i>Original Cost: 170,992.44</i>	S&P: BBB+ Moody: A3 Cash	169,000	99.0920 167,465.48	101.0067 170,701.28	537.04	-3,235.80	7,436.00	4.44%
FEDL HOME LOAN MTG CORP MEDIUM TERM NOTE CPN 4.000% DUE 10/03/29 DTD 10/03/24 FC 04/03/25 CALL 04/03/25 @ 100.000 CUSIP: 3134HAPX5	S&P: AA+ Moody: Aa1 Cash	200,000	99.6340 199,268.00	99.7775 199,555.00	3,955.56	-287.00	8,000.00	4.01%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
JPMORGAN CHASE & CO UNSECD NOTE FXD/VAR CPN 4.452% DUE 12/05/29 DTD 12/05/18 FC 06/05/19 CALL 12/05/28 @ 100.000 CUSIP: 46647PAX4 <i>Original Cost: 203,525.00</i>	S&P: A Moody: A1 Cash	200,000	100.0880 200,176.00	101.1561 202,312.22	2,869.07	-2,136.22	8,904.00	4.45%
UNITEDHEALTH GRP INC SR NOTE CPN 4.800% DUE 01/15/30 DTD 07/25/24 FC 01/15/25 CALL 12/15/29 @ 100.000 CUSIP: 91324PFG2 <i>Original Cost: 101,939.00</i>	S&P: A+ Moody: A2 Cash	100,000	101.2030 101,203.00	101.6243 101,624.27	1,013.33	-421.27	4,800.00	4.74%
INTL BUS MACHS CORP UNSECD NOTE CPN 4.800% DUE 02/10/30 DTD 02/10/25 FC 08/10/25 CALL 01/10/30 @ 100.000 CUSIP: 459200LG4 <i>Original Cost: 102,001.00</i>	S&P: A- Moody: A3 Cash	100,000	101.0870 101,087.00	101.7043 101,704.26	680.00	-617.26	4,800.00	4.75%
TORONTO DOMINION BANK NOTE CPN 5.250% DUE 04/16/30 DTD 04/16/25 FC 07/16/25 CALL 04/16/26 @ 100.000 CUSIP: 89115JAE3 <i>Original Cost: 100,905.00</i>	S&P: A- Moody: A2 Cash	100,000	100.0010 100,001.00	100.0384 100,038.42	1,093.75	-37.42	5,250.00	5.25%
DEUTSCHE BANK AG UNSECD MEDIUM TERM NOTE CPN 5.200% DUE 04/30/30 DTD 04/30/25 FC 10/30/25 CALL 04/30/27 @ 100.000 CUSIP: 25161F4M7 <i>Original Cost: 50,680.00</i>	S&P: A Moody: A1 Cash	50,000	100.3670 50,183.50	100.7507 50,375.37	1,090.56	-191.87	2,600.00	5.18%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
FEDL FARM CREDIT BANK BOND CPN 4.650% DUE 06/24/30 DTD 06/24/25 FC 12/24/25 CALL 06/24/26 @ 100.000 CUSIP: 3133ETMB0 <i>Original Cost: 100,400.00</i>	S&P: AA+ Moody: Aa1 Cash	100,000	99.7390 99,739.00	100.0932 100,093.19	1,252.92	-354.19	4,650.00	4.66%
TRUIST BANK CHARLOTTE NC CD FDIC #09846 ANN CLLB CPN 4.450% DUE 06/27/30 DTD 06/27/25 FC 06/27/26 CALL 06/27/26 @ 100.000 CUSIP: 897926BR1	Cash	100,000	99.9820 " 99,982.00	100.0000 100,000.00	3,389.31	-18.00	4,450.00	4.45%
FEDL HOME LOAN BANK BOND CPN 4.650% DUE 07/08/30 DTD 07/08/25 FC 01/08/26 CALL 07/08/26 @ 100.000 CUSIP: 3130B6SV9 <i>Original Cost: 140,810.00</i>	S&P: AA+ Moody: Aa1 Cash	140,000	99.8570 139,799.80	100.1584 140,221.74	1,500.92	-421.94	6,510.00	4.66%
HONDA MTR CO LTD SR NOTE CPN 4.688% DUE 07/08/30 DTD 07/02/25 FC 01/08/26 CALL 06/08/30 @ 100.000 CUSIP: 438127AE2 <i>Original Cost: 102,217.00</i>	S&P: BBB+ Moody: A3 Cash	100,000	99.2220 99,222.00	102.1405 102,140.46	1,080.84	-2,918.46	4,688.00	4.72%
MORGAN STANLEY BANK NA SALT LAKE CITY UT CD FDIC #32992 CPN 4.000% DUE 08/29/30 DTD 08/29/25 FC 02/28/26 CUSIP: 61776CXC6	Cash	95,000	99.1720 " 94,213.40	100.0000 95,000.00	333.15	-786.60	3,800.00	4.03%
U S TREASURY NOTE CPN 4.125% DUE 08/31/30 DTD 08/31/23 FC 02/29/24 CUSIP: 91282CHW4 <i>Original Cost: 102,007.85</i>	Moody: Aa1 Cash	100,000	100.7770 100,777.00	101.9466 101,946.60	358.70	-1,169.60	4,125.00	4.09%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
GLADSTONE CAP CORP UNSECD CCONV NOTE CPN 5.875% DUE 10/01/30 DTD 09/12/25 FC 04/01/26 CALL 10/06/28 @ 100.000 CUSIP: 376535AG5	Cash	100,000	93.5270 93,527.00	100.0050 100,005.00	3,247.57	-6,478.00	5,875.00	6.28%
CELTIC BANK SALT LAKE CITY UT CD FDIC #57056 CPN 4.150% DUE 12/20/30 DTD 12/20/24 FC 01/20/25 CUSIP: 15118RT80	Cash	130,000	100.5110" 130,664.30	100.0000 130,000.00	177.37	664.30	5,395.00	4.13%
FEDL NATL MTG ASSN NOTE CPN 4.100% DUE 01/06/31 DTD 01/06/26 FC 07/06/26 CALL 07/06/26 @ 100.000 CUSIP: 3136GCCU7 <i>Original Cost: 85,345.00</i>	S&P: AA+ Moody: Aa1 Cash	85,000	99.3860 84,478.10	100.2142 85,182.08	822.85	-703.98	3,485.00	4.13%
APOLLO GLBL MGMT INC NEW SR NOTE CPN 4.600% DUE 01/15/31 DTD 11/07/25 FC 07/15/26 CALL 12/15/30 @ 100.000 CUSIP: 03769MAF3 <i>Original Cost: 132,241.00</i>	S&P: A Moody: A2 Cash	130,000	99.0200 128,726.00	101.6315 132,120.99	2,392.00	-3,394.99	5,980.00	4.65%
U S TREASURY NOTE CPN 4.000% DUE 01/31/31 DTD 01/31/24 FC 07/31/24 CUSIP: 91282CJX0 <i>Original Cost: 194,440.39</i>	Moody: Aa1 Cash	190,000	100.2150 190,408.50	102.2037 194,187.03	1,259.67	-3,778.53	7,600.00	3.99%
CENTURY HOUSING CORP SUSTAINABLE IMPACT NOTES SURVIVOR OPTION CPN 4.150% DUE 03/15/31 DTD 03/12/26 FC 06/15/26 CALL 03/15/27 @ 100.000 CUSIP: 15654VCA4	S&P: AA Cash	200,000	99.0540 198,108.00	100.0000 200,000.00	438.06	-1,892.00	8,300.00	4.19%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
PRUDENTIAL FINANCIAL INC INTERNOTES SURVIVOR OPTION CPN 4.100% DUE 03/15/31 DTD 03/05/26 FC 09/15/26 CUSIP: 74432BBU1	S&P: A Moody: A3 Cash	220,000	99.3560 218,583.20	100.0000 220,000.00	651.44	-1,416.80	9,020.00	4.13%
FEDL HOME LOAN BANK BOND CPN 4.250% DUE 03/25/31 DTD 03/30/26 FC 09/25/26 CALL 03/25/27 @ 100.000 CUSIP: 3130B9Y38	S&P: AA+ Moody: Aa1 Cash	280,000	99.5340 278,695.20	100.0998 280,279.40	33.06	-1,584.20	11,900.00	4.27%
GOVT NATL MTG ASSN REMIC SER 2024-181 CL D MONTHLY 19 DAY DELAY CPN 5.000% DUE 07/20/52 DTD 11/01/24 FC 12/20/24 CUSIP: 38384X3Y7 <i>Remaining Balance: \$77,073.97</i> <i>Original Cost: 100,005.00</i>	Cash	100,000	100.1517 77,190.88	100.0065 77,078.97	321.14	111.92	3,853.69	4.99%
GOVT NATL MTG ASSN REMIC SER 2024-92 CL EA MONTHLY 19 DAY DELAY CPN 5.000% DUE 05/20/54 DTD 05/01/24 FC 06/20/24 CUSIP: 38384NXH3 <i>Remaining Balance: \$21,084.32</i> <i>Original Cost: 64,680.00</i>	Cash	65,000	99.6043 21,000.88	98.4823 20,764.32	87.85	236.56	1,054.21	5.02%
GOVT NATL MTG ASSN REMIC SER 2025-1 CL UJ MONTHLY 19 DAY DELAY CPN 5.000% DUE 01/20/55 DTD 01/01/25 FC 02/20/25 CUSIP: 38385CFH6	Cash	100,000	98.1427 98,142.70	99.7550 99,755.00	416.67	-1,612.30	5,000.00	5.09%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
FEDL HOME LOAN MTG CORP MULTICL REMIC 5492 CL CA MONTHLY 24 DAY DELAY CPN 5.000% DUE 01/25/55 DTD 12/01/24 FC 01/25/25 CUSIP: 3137HHY62 <i>Remaining Balance: \$54,164.05</i> <i>Original Cost: 149,817.50</i>	Cash	150,000	98.8749 53,554.65	99.6631 53,981.56	225.68	-426.91	2,708.20	5.06%
GOVT NATL MTG ASSN REMIC SER 2025-33 CL BA MONTHLY 19 DAY DELAY CPN 5.000% DUE 02/20/55 DTD 02/01/25 FC 03/20/25 CUSIP: 38385CB64 <i>Remaining Balance: \$15,111.07</i> <i>Original Cost: 99,880.00</i>	Cash	100,000	99.4315 15,025.16	99.2059 14,991.08	62.96	34.08	755.55	5.03%
GOVT NATL MTG ASSN REMIC SER 2025-89 CL UA MONTHLY 19 DAY DELAY CPN 5.000% DUE 05/20/55 DTD 05/01/25 FC 06/20/25 CUSIP: 38385GGC7 <i>Remaining Balance: \$58,054.68</i> <i>Original Cost: 99,180.82</i>	Cash	100,000	99.0849 57,523.42	99.1502 57,561.31	241.90	-37.89	2,902.73	5.05%
Total Fixed Income-Other		5,431,000	\$5,133,284.08	\$5,175,494.33	\$48,741.22	-\$42,210.24	\$229,414.38	4.47%
<i>Principal Protected Notes are subject to the credit risk of the issuer. Principal Protected Market Linked CDs are subject to applicable limits.</i>								
Total Portfolio Assets - Held at Stifel			\$5,628,010.98	\$5,672,256.56		-\$44,245.57	\$245,209.73	4.36%
Total Net Portfolio Value			\$5,790,316.84	\$5,834,562.42		-\$44,245.57	\$245,225.96	4.24%

FOOTNOTE DEFINITIONS

- ⁶ **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.
- ¹⁰ 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.
- ¹⁵ There will be no secondary market for Stifel Fixed Yield time deposits. An early withdrawal penalty of the lessor of 90 days interest or half of the interest earned for the amount withdrawn will apply. For complete terms, please contact your Financial Advisor.
- " 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 Sweep/Non-Sweep		Margin
	Opening Balance - Net Cash Equivalents		\$222,905.88	\$0.00	\$222,905.88	\$0.00
Buy and Sell Transactions	Assets Bought	-1,010,752.87	-700,279.40	-700,279.40		
	Assets Sold/Redeemed	969,587.63	582,362.53	582,362.53		
Deposits	Deposits Made To Your Account					
Withdrawals	Withdrawals From Your Account					
Income and Distributions	Income and Distributions	201,175.54	57,316.85	57,316.85		
Cash Sweep/Non-Sweep	Cash Sweep/Non-Sweep Activity			60,600.02	-60,600.02	
Margin Interest	Margin Interest Charged					
Other	Other Transactions					
Cash Management Activity	Card Activity					
	ACH/ATM Activity					
Checkwriting Activity	Checks You Wrote					
	Closing Balance - Net Cash Equivalents		\$162,305.86	\$0.00	\$162,305.86	\$0.00
Securities Transferred	Securities Transferred In/Out					

ACTIVITY DETAILS				CASH EQUIVALENTS		
			This period	Cash Sweep/Non-Sweep		Margin
Opening Balance - Net Cash Equivalents			\$222,905.88	\$0.00	\$222,905.88	\$0.00

Assets Bought							Cash	Sweep/Non-Sweep	Margin
Date	Activity	Quantity	Price	Description	Total				
3/2/2026	Asset Bought	220,000.000	100.0000	PRUDENTIAL FINANCIAL INC INTERNOTES SURVIVOR OPTION CPN 4.100% DUE 03/15/31 DTD 03/05/26 FC 09/15/26 CUSIP: 74432BBU1	-220,000.00	-220,000.00			



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Assets Bought continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/9/2026	Asset Bought	200,000.000	100.0000	CENTURY HOUSING CORP SUSTAINABLE IMPACT NOTES SURVIVOR OPTION CPN 4.150% DUE 03/15/31 DTD 03/12/26 FC 06/15/26 CALL 03/15/27 @ 100.000 CUSIP: 15654VCA4	-200,000.00	-200,000.00		
3/23/2026	Asset Bought	280,000.000	100.0980	FEDL HOME LOAN BANK BOND CPN 4.250% DUE 03/25/31 DTD 03/30/26 FC 09/25/26 CALL 03/25/27 @ 100.000 CUSIP: 3130B9Y38	-280,279.40	-280,279.40		
Total Assets Bought					-\$700,279.40	-\$700,279.40		

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>Sweep/Non-Sweep</i>	<i>Margin</i>
3/3/2026	Asset Sold	-100,000.000	99.9120	BANK AMERICA CORP SR NOTE CPN 3.500% DUE 04/19/26 DTD 04/19/16 FC 10/19/16 CUSIP: 06051GFX2	101,219.50	101,219.50		
3/9/2026	Redemption	-200,000.000		MORGAN STANLEY PVT BK NA PURCHASE NY CD FDIC #34221 CLLB STEP CPN 4.550% DUE 03/07/30 DTD 03/07/25 FC 09/07/25 CALL 09/07/26 @ 100.000 CUSIP: 61768UT31	200,000.00	200,000.00		
3/16/2026	Redemption	-125,000.000		LEGG MASON INC SR NOTE CPN 4.750% DUE 03/15/26 DTD 03/22/16 FC 09/15/16 CUSIP: 524901AV7	125,000.00	125,000.00		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Assets Sold/Redeemed continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/20/2026	Redemption	-100,000.000		GOVT NATL MTG ASSN REMIC SER 2025-65 CL EA MONTHLY 19 DAY DELAY CPN 5.000% DUE 04/20/55 DTD 04/01/25 FC 05/20/25 CUSIP: 38385FSY8 ****note**** FINAL PAYDOWN	16,143.03	16,143.03		
3/31/2026	Redemption	-140,000.000		CUSTOMERS BANK MALVERN 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		
Total Assets Sold/Redeemed					\$582,362.53	\$582,362.53		

Income and Distributions

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/2/2026	Interest		U S TREASURY NOTE CPN 4.125% DUE 08/31/30 DTD 08/31/23 FC 02/29/24 022826 100,000 CUSIP: 91282CHW4	2,062.50	2,062.50		
3/5/2026	Interest		AMERICAN HONDA FIN CORP SR NOTE MEDIUM TERM NOTE CPN 4.400% DUE 09/05/29 DTD 09/05/24 FC 03/05/25 030526 169,000 CUSIP: 02665WFQ9	3,718.00	3,718.00		
3/9/2026	Interest		MORGAN STANLEY PVT BK NA PURCHASE NY CD FDIC #34221 CLLB STEP CPN 4.550% DUE 03/07/30 DTD 03/07/25 FC 09/07/25 030726 200,000 CUSIP: 61768UT31	4,512.60	4,512.60		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/10/2026	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 031026 59,000 CUSIP: 856285J36	643.67	643.67		
3/16/2026	Interest		LEGG MASON INC SR NOTE CPN 4.750% DUE 03/15/26 DTD 03/22/16 FC 09/15/16 031526 125,000 CUSIP: 524901AV7	2,968.75	2,968.75		
3/16/2026	Interest		MAGNA INTL INC UNSECD SR NOTE CPN 5.050% DUE 03/14/29 DTD 03/14/24 FC 09/14/24 CALL 02/14/29 @ 100.000 031426 75,000 CUSIP: 559222BA1	1,893.75	1,893.75		
3/20/2026	Interest		CELTIC BANK SALT LAKE CITY UT CD FDIC #57056 CPN 4.150% DUE 12/20/30 DTD 12/20/24 FC 01/20/25 032026 130,000 CUSIP: 15118RT80	413.86	413.86		
3/20/2026	Return Of Principal		GOVT NATL MTG ASSN REMIC SER 2024-92 CL EA MONTHLY 19 DAY DELAY CPN 5.000% DUE 05/20/54 DTD 05/01/24 FC 06/20/24 032026 65,000 CUSIP: 38384NXH3	1,775.15	1,775.15		
3/20/2026	Interest		GOVT NATL MTG ASSN REMIC SER 2024-92 CL EA MONTHLY 19 DAY DELAY CPN 5.000% DUE 05/20/54 DTD 05/01/24 FC 06/20/24 032026 65,000 CUSIP: 38384NXH3	95.25	95.25		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/20/2026	Interest		GOVT NATL MTG ASSN REMIC SER 2024-181 CL D MONTHLY 19 DAY DELAY CPN 5.000% DUE 07/20/52 DTD 11/01/24 FC 12/20/24 032026 100,000 CUSIP: 38384X3Y7	325.24	325.24		
3/20/2026	Return Of Principal		GOVT NATL MTG ASSN REMIC SER 2024-181 CL D MONTHLY 19 DAY DELAY CPN 5.000% DUE 07/20/52 DTD 11/01/24 FC 12/20/24 032026 100,000 CUSIP: 38384X3Y7	982.51	982.51		
3/20/2026	Interest		GOVT NATL MTG ASSN REMIC SER 2025-33 CL BA MONTHLY 19 DAY DELAY CPN 5.000% DUE 02/20/55 DTD 02/01/25 FC 03/20/25 032026 100,000 CUSIP: 38385CB64	97.12	97.12		
3/20/2026	Return Of Principal		GOVT NATL MTG ASSN REMIC SER 2025-33 CL BA MONTHLY 19 DAY DELAY CPN 5.000% DUE 02/20/55 DTD 02/01/25 FC 03/20/25 032026 100,000 CUSIP: 38385CB64	8,196.57	8,196.57		
3/20/2026	Interest		GOVT NATL MTG ASSN REMIC SER 2025-1 CL UJ MONTHLY 19 DAY DELAY CPN 5.000% DUE 01/20/55 DTD 01/01/25 FC 02/20/25 032026 100,000 CUSIP: 38385CFH6	416.67	416.67		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/20/2026	Interest		GOVT NATL MTG ASSN REMIC SER 2025-65 CL EA MONTHLY 19 DAY DELAY CPN 5.000% DUE 04/20/55 DTD 04/01/25 FC 05/20/25 032026 100,000 CUSIP: 38385FSY8	67.26	67.26		
3/20/2026	Interest		GOVT NATL MTG ASSN REMIC SER 2025-89 CL UA MONTHLY 19 DAY DELAY CPN 5.000% DUE 05/20/55 DTD 05/01/25 FC 06/20/25 032026 100,000 CUSIP: 38385GGC7	273.89	273.89		
3/20/2026	Return Of Principal		GOVT NATL MTG ASSN REMIC SER 2025-89 CL UA MONTHLY 19 DAY DELAY CPN 5.000% DUE 05/20/55 DTD 05/01/25 FC 06/20/25 032026 100,000 CUSIP: 38385GGC7	7,679.06	7,679.06		
3/25/2026	Interest		FEDL HOME LOAN MTG CORP MULTICL REMIC 5492 CL CA MONTHLY 24 DAY DELAY CPN 5.000% DUE 01/25/55 DTD 12/01/24 FC 01/25/25 032526 150,000 CUSIP: 3137HHY62	285.37	285.37		
3/25/2026	Return Of Principal		FEDL HOME LOAN MTG CORP MULTICL REMIC 5492 CL CA MONTHLY 24 DAY DELAY CPN 5.000% DUE 01/25/55 DTD 12/01/24 FC 01/25/25 032526 150,000 CUSIP: 3137HHY62	14,323.65	14,323.65		
3/31/2026	Interest		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM 033126 162,305 CUSIP: 09999844	1.82	1.82		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/31/2026	Interest		CUSTOMERS BANK MALVERN PA CD FDIC #34444 CPN 5.000% DUE 03/31/26 DTD 03/31/23 FC 09/30/23 033126 140,000 CUSIP: 23204HNV6	3,490.41	3,490.41		
3/31/2026	Interest		U S TREASURY NOTE CPN 4.125% DUE 09/30/27 DTD 09/30/22 FC 03/31/23 033126 150,000 CUSIP: 91282CFM8	3,093.75	3,093.75		
Total Income and Distributions				\$57,316.85	\$57,316.85		

Cash Sweep/Non-Sweep Activity

<i>Date</i>	<i>Activity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/2/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-2,062.50	2,062.50	
3/4/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-101,219.50	101,219.50	
3/5/2026	Sale	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		216,282.00	-216,282.00	
3/9/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-4,512.60	4,512.60	
3/10/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-200,643.67	200,643.67	
3/12/2026	Sale	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		200,000.00	-200,000.00	
3/16/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-129,862.50	129,862.50	
3/20/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-36,465.61	36,465.61	
3/25/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-14,609.02	14,609.02	



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Cash Sweep/Non-Sweep Activity continued

<i>Date</i>	<i>Activity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
3/30/2026	Sale	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		280,279.40	-280,279.40	
3/31/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-1.82	1.82	
3/31/2026	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-146,584.16	146,584.16	
Total Cash Sweep/Non-Sweep Activity			\$0.00	\$60,600.02	-\$60,600.02	

	<i>This period</i>	<i>Cash</i>	<i>Sweep/Non-Sweep</i>	<i>Margin</i>
Closing Balance - Net Cash Equivalents	\$162,305.86	\$0.00	\$162,305.86	\$0.00

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.

Fixed Income-Other	<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>
BANK AMERICA CORP SR NOTE CUSIP: 06051GFX2		03/01/22	03/03/26	100,000	100,166.42	99,907.00	-259.42 (LT)
CUSTOMERS BANK MALVERN PA CD CUSIP: 23204HNV6	REDEEMED	03/30/23	03/31/26	140,000	140,000.00	140,000.00	N/A (LT)
FEDL NATL MTG ASSN NOTE CUSIP: 3136GAB40	REDEEMED	02/25/25	02/26/26	150,000	150,000.00	150,000.00	N/A (LT)
GOVT NATL MTG ASSN REMIC SER 2024-109 CL MA CUSIP: 38384QP69	REDEEMED	07/29/24	02/23/26	65,000	1,361.50	1,518.99	157.49 (LT)
GOVT NATL MTG ASSN REMIC SER 2025-65 CL EA CUSIP: 38385FSY8	REDEEMED	04/16/25	03/20/26	100,000	15,398.03	16,143.03	745.00 (ST)

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



REALIZED GAINS/(-)LOSSES continued

	<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>
Fixed Income-Other							
LEGG MASON INC SR NOTE CUSIP: 524901AV7	REDEEMED	05/10/22	03/16/26	125,000	125,000.00	125,000.00	N/A (LT)
MORGAN STANLEY SR NOTE CUSIP: 61746BDZ6	REDEEMED	08/29/22	01/27/26	100,000	100,000.00	100,000.00	N/A (LT)
MORGAN STANLEY PVT BK NA PURCHASE NY CD CUSIP: 61768UT31	REDEEMED	02/28/25	03/09/26	200,000	200,000.00	200,000.00	N/A (LT)
PENNYMAC CORP CONV SR NOTE CUSIP: 70932AAF0		03/04/24	01/06/26	100,000	98,995.00	98,995.00	N/A (LT)
TWO HBRS INVT CORP SR NOTE CONV CUSIP: 90187BAB7	REDEEMED	04/09/24	01/15/26	35,000	35,000.00	35,000.00	N/A (LT)
Total Fixed Income-Other					\$965,920.95	\$966,564.02	\$643.07
Total Realized Gains/(-)Losses					\$965,920.95	\$966,564.02	\$643.07
Total Net Short-Term (ST)					\$15,398.03	\$16,143.03	\$745.00
Total Net Long-Term (LT)					\$950,522.92	\$950,420.99	-\$101.93
Total Net Other-Term (OT)					\$0.00	\$0.00	\$0.00

** 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 \$1.82. The rate at month-end was 0.01%. For advisory accounts with balances qualifying for Enhanced Advisory Yield, see the Certain Definitions page for more information.

Description	Location	Previous Month Value	Current Month Value
Stifel Bank	St. Louis, MO	\$0.00	\$146,584.83
Stifel Trust Company NA	St. Louis, MO	\$222,905.88	\$15,721.03
Closing Balance - Stifel Insured Bank Deposit Program			\$162,305.86

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 or from your Financial Advisor.

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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 or from your Financial Advisor.

“Stifel Reserve Deposit Network” refers to a demand deposit account at Stifel Bank & Trust 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 Reserve Deposit Network Disclosure, which is available at www.stifel.com/disclosures or from your Financial Advisor.

“Stifel Fixed Yield Program” refers to a time 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 Fixed Yield Program Disclosure, which is available at www.stifel.com/disclosures or from your Financial Advisor.

“Enhanced Advisory Yield” refers to an interest rate tier assigned to certain advisory accounts with an eligible deposit account balance. For advisory accounts with balances qualifying for an Enhanced Advisory Yield, Stifel will use the balances in your deposit accounts at the end of the prior business day to determine the interest rate tier applicable to balances earning standard interest and the interest rate tier applicable to balances earning an Enhanced Advisory Yield. The rate at month-end displayed on statements is the weighted average of the standard and enhanced interest rates. Additional information, including terms and conditions, is available at www.stifel.com/disclosures/sweep-choices/sweep-choices-disclosure.

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 two business days (T+1 = trade date plus one business day) unless stated differently on your confirmation.

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.

Stifel monitors the performance of competing market centers and routes orders to those that seek competitive executions and complete transactions on a timely basis at a reasonable cost. Whenever possible, Stifel routes orders to market centers that offer, through automated systems, an opportunity for price improvement to the client. Held market orders received and entered prior to 9:28 a.m. Eastern will be routed to market centers that will attempt to execute at the opening price on the listing exchange.

Additional information will be provided upon written request, and certain order routing information is available online at 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, 501 North Broadway, St. Louis, Missouri 63102.

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.)



Account Disclosures Continued

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, 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-protection.) This coverage does not protect against market losses and does not cover securities not held by Stifel.

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.

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 Cash Management 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, automated clearing house (ACH) payments, 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.

Investor Education and Protection – Under the Public Disclosure Program, the Financial Industry Regulatory Authority (“FINRA”) provides certain information regarding the disciplinary history of FINRA members and their associated persons via FINRA’s BrokerCheck Hotline (toll-free (800) 289-9999) or on the FINRA website at www.finra.org, including an investor brochure that includes information describing FINRA BrokerCheck. Stifel, Nicolaus & Company, Incorporated is registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board (“MSRB”). Additional information may be obtained from the MSRB website at www.msrb.org, including an investor brochure that is posted on the website describing the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

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

Notification of Change in Circumstances and Availability of Investment Advisory Disclosure Brochures – In the event that there are any material changes in your financial situation, investment objective(s), risk tolerance, or instructions regarding your account(s), please promptly report such changes to your Financial Advisor to ensure that your investment advisory accounts are being managed based on the most current information. You should review Stifel’s Form ADV Part 2A (Disclosure Brochure) for information and disclosures relating to Stifel’s investment advisory services (available at: www.stifel.com/disclosures/investment-advisory-services/program-disclosures), including (but not limited to) a discussion of the various conflicts of interest to which our firm may be subject in the provision of investment advisory services to you.

California State Treasurer *Fiona Ma, CPA*



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

April 03, 2026

[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:

March 2026 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
3/11/2026	3/10/2026	RW	1795408	N/A	TAN NGUYEN	-1,000,000.00

Account Summary

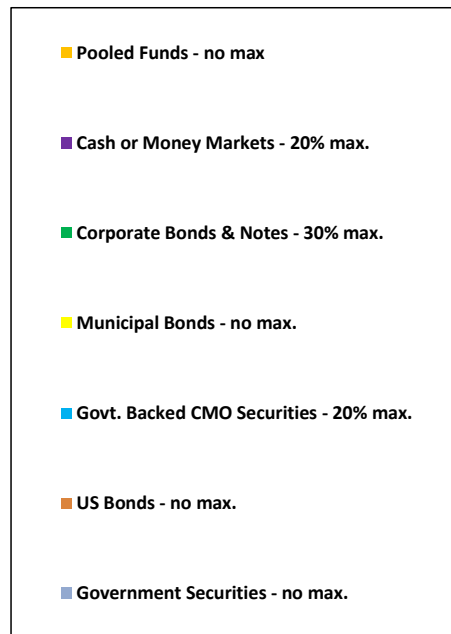
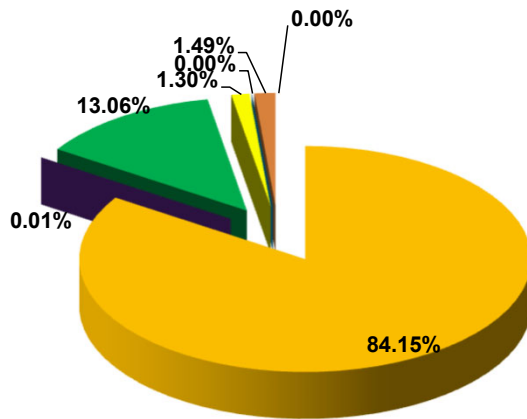
Total Deposit:	0.00	Beginning Balance:	32,380,559.66
Total Withdrawal:	-1,000,000.00	Ending Balance:	31,380,559.66

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT - INVESTMENT SUMMARY Q2 FY 2026

BASED ON FACE VALUE AT MATURITY

	STIFEL	LAIF	OCIP	Combined Total
Pooled Investment	\$0	\$32,101,638	\$0	\$32,101,638
Cash or Money Markets	\$2,296	\$0	\$0	\$2,296
Corporate Bonds & Notes	\$4,983,000	\$0	\$0	\$4,983,000
Municipal Bonds	\$495,000	\$0	\$0	\$495,000
Govt. Backed CMO Securities	\$0	\$0	\$0	\$0
US Bonds	\$568,000	\$0	\$0	\$568,000
Government Securities	\$0	\$0	\$0	\$0
Total	\$6,048,296	\$32,101,638	\$0	\$38,149,934

Investment Portfolio Summary



Lora Young

 Lora Young
 District Manager

Tan Nguyen

 Tan Nguyen
 Director of Finance

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

	STIFEL	LAIF	OCERS	Combined Total
<u>Pooled Funds</u>				
Pooled Funds	\$0.00	\$32,101,638	\$0	\$32,101,638
Totals	\$0.00	\$32,101,638	\$0	\$32,101,638

% of total fund **84.15%**

	STIFEL	LAIF	OCERS	Combined Total
<u>Certificates of Deposit</u>				
Totals	\$0.00	\$0.00	\$0.00	\$0.00

% of total fund **0.00%**

	STIFEL	LAIF	OCERS	Combined Total
<u>Cash or Money Markets</u>				
STIFEL Deposit Program	\$2,295.56	\$0.00	\$0.00	\$2,295.56
Totals	\$2,295.56	\$0.00	\$0.00	\$2,295.56

% of total fund **0.01%**

	STIFEL	LAIF	OCERS	Combined Total
<u>Corporate Bonds & Notes</u>				
Two HBRS Invt Corp	\$35,000.00	\$0.00	\$0.00	\$35,000.00
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
PennyMac Corp	\$100,000.00	\$0.00	\$0.00	\$100,000.00
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
Fedl Home Loan Bank	\$135,000.00	\$0.00	\$0.00	\$135,000.00
Brookfiled Fin Inc	\$115,000.00	\$0.00	\$0.00	\$115,000.00
FEDL Farm Credit Bank	\$50,000.00	\$0.00	\$0.00	\$50,000.00
Toyota Motor Credit Corp	\$150,000.00	\$0.00	\$0.00	\$150,000.00
Fedl Home Loan Bank	\$100,000.00	\$0.00	\$0.00	\$100,000.00
State Bank of India	\$59,000.00	\$0.00	\$0.00	\$59,000.00
Redwood TR Inc	\$200,000.00	\$0.00	\$0.00	\$200,000.00
Canadian Imperial Bank	\$140,000.00	\$0.00	\$0.00	\$140,000.00
Sally Mae Bank	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Comcast Corp	\$130,000.00	\$0.00	\$0.00	\$130,000.00
Fedl Home Loan Bank	\$200,000.00	\$0.00	\$0.00	\$200,000.00
Magna Intl Inc	\$75,000.00	\$0.00	\$0.00	\$75,000.00
American Honda Fin Corp	\$169,000.00	\$0.00	\$0.00	\$169,000.00
Fedl Home Loan Mtg Corp	\$200,000.00	\$0.00	\$0.00	\$200,000.00
JPMorgan Chase & Co	\$200,000.00	\$0.00	\$0.00	\$200,000.00
United Health Grp Inc	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Intl Bus Machs Corp	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Fedl Natl Mtg Assn	\$150,000.00	\$0.00	\$0.00	\$150,000.00
Morgan Stanley Pvt Bk NA	\$200,000.00	\$0.00	\$0.00	\$200,000.00

Toronto Dominion Bank	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Deutsche Bank AG	\$50,000.00	\$0.00	\$0.00	\$50,000.00
FEDL Farm Credit Bank	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Truist Bank	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Fedl Home Loan Bank	\$140,000.00	\$0.00	\$0.00	\$140,000.00
Morgan Stanley Bank NA	\$95,000.00	\$0.00	\$0.00	\$95,000.00
Gladstone Cap Corp	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Celtic Bank	\$130,000.00	\$0.00	\$0.00	\$130,000.00
Fedl Natl Mtg Assn	\$85,000.00	\$0.00	\$0.00	\$85,000.00
Apollo Glbl Mgmt Inc	\$130,000.00	\$0.00	\$0.00	\$130,000.00
Govt Natl Mtg Assn	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Govt Natl Mtg Assn	\$65,000.00	\$0.00	\$0.00	\$65,000.00
Govt Natl Mtg Assn	\$65,000.00	\$0.00	\$0.00	\$65,000.00
Govt Natl Mtg Assn	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Fedl Home Loan Mtg Corp	\$150,000.00	\$0.00	\$0.00	\$150,000.00
Govt Natl Mtg Assn	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Govt Natl Mtg Assn	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Govt Natl Mtg Assn	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Totals	\$4,983,000.00	\$0.00	\$0.00	\$4,983,000.00
			% of total fund	13.06%


	STIFEL	LAIF	OCERS	Combined Total
<u>Municipal Bonds</u>				
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
Totals	\$495,000.00	\$0.00	\$0.00	\$495,000.00
			% of total fund	1.30%

	STIFEL	LAIF	OCERS	Combined Total
<u>Government Backed CMO Securities</u>				
GNMA	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$0.00	\$0.00	\$0.00	\$0.00
			% of total fund	0.00%

	STIFEL	LAIF	OCERS	Combined Total
<u>Government Securities</u>				
FNMA	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$0.00	\$0.00	\$0.00	\$0.00
			% of total fund	0.00%

<u>US Bonds</u>				
US Treasury Bill	\$98,000.00	\$0.00	\$0.00	\$98,000.00
US Treasury Bill	\$150,000.00	\$0.00	\$0.00	\$150,000.00
US Treasury Bill	\$130,000.00	\$0.00	\$0.00	\$130,000.00
US Treasury Bill	\$190,000.00	\$0.00	\$0.00	\$190,000.00
	\$568,000.00	\$0.00	\$0.00	\$568,000.00
				1.49%

				\$38,149,933.92
Grand Total	\$6,048,295.56	\$32,101,638.36	\$0.00	\$38,149,933.92

	Orange County Mosquito and Vector Control District	
	AGENDA ITEM E.4	Date
	Prepared By: Tan Nguyen, Director of Finance Submitted By: Lora Young, District Manager	May 21, 2026

Agenda Title:

Annual Health Benefit Broker Fees and Commission Disclosure

Recommended Action:

Receive and file.

Summary:

As required by Section 1367.08 of the California Health and Safety Code and Section 10604.5 of the California Insurance Code, the District must disclose any group health insurance premiums, fees, and commissions paid to all agents, providers, and brokers.

Agents/Brokers of Record

Medical Broker/Administrator	Non-Medical Broker
California Public Employee Retirement Services (CalPERS) 400 Q Street Sacramento, CA 94229-2714	Keenan 4244 Riverwalk Pkwy, Suite 270 Riverside, CA 92505

CalPERS administers and negotiates rates and coverage for all District medical plans. Services provided by CalPERS include: plan design, negotiating with medical and pharmaceutical carriers, developing and printing plan summaries, outlines and brochures, billing, claims processing, hosting an online database for enrollments and changes, participant appeals and grievances, website design and maintenance, and free workshops/seminars for employers, employees, and retirees.

All non-medical health plans which include vision, dental, long-term disability, accidental death & dismemberment, and life insurance benefits are brokered by Keenan. Services provided by Keenan include plan design options, negotiating rates and benefits with carriers, legal and compliance updates and advice, open enrollment support, assistance with claims processing and resolution, and various analysis upon request.

Summary of Fees/Commissions

Plan Year	Broker/Administrator	Coverage	Premiums	Total Fees/Commissions	% of Fees to Prens
2025	CalPERS	Medical	1,203,317	3,117	0.26%
2025	Keenan	Dental, Vision, Long Term Disability, Life Insurance	51,636	3,248	6.3%

Previous Relevant Board Actions for This Item:

Annual report

Strategic Plan Compliance: 5. Financial Sustainability: 5.1: Conduct revenue assessment to determine long-term financial needs


Fiscal Impact:

What Amount is being requested? N/A

Is the Amount Requested Budgeted in the Current Fiscal Year? N/A

If No, What Funds Are Requested? N/A

Exhibits:

	Orange County Mosquito and Vector Control District	
	AGENDA ITEM F.1	Date
	Prepared By: Lora Young, District Manager Tan Nguyen, Finance Manager Submitted By: Lora Young, District Manager	May 21, 2026

Agenda Title:

Adopt Resolution No. 607 Approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2026-27

Recommended Action:

Adopt Resolution No. 607 Approving the Operating, Capital, and Revenue Budgets for Fiscal Year 2026-27

Summary:

The District’s Budget and Finance Committee met on Thursday, April 16, and Thursday, May 21, 2026, to consider the proposed Operating, Capital, and Revenue Budgets for Fiscal Year 2026–27. Staff conducted Budget Workshops on May 6 and May 12 for the Board of Trustees where the proposed budget was reviewed and discussed in detail.

The FY 2026–27 Budget fully funds District operations in support of the District’s mission to educate and protect Orange County from vectors and prevent vector-borne diseases in an environmentally responsible manner. The proposed budget reflects continued fiscal stability while strategically investing in long-term infrastructure planning, retirement obligations, and operational sustainability.

Budget Summary:

For FY 2026–27, the District anticipates revenues of approximately \$20.6 million and total expenditures of approximately \$20.0 million, resulting in a projected net addition to reserves of approximately \$592,060.

Consistent with prior Board direction, the District continues to prioritize long-term facility planning and infrastructure investment. The Facilities Improvement Fund is projected to contain approximately \$20.7 million by the end of FY 2026–27, positioning the District to support future capital infrastructure needs while minimizing future debt obligations. In FY 2026–27, approximately \$1.8 million has been allocated within the Executive Department Maintenance and Operations budget for continued pre-construction and design services associated with the future District facility project, including work with Griffin Structures and Snyder/Gensler.

The District also remains committed to reducing long-term retirement liabilities. Staff recommends fund transfers totaling \$92,060 to the District’s Section 115 Trust accounts supporting retiree medical and retirement contingency obligations. In addition, Staff recommends allocating current year FY 2025–26 operational savings totaling approximately \$1.4 million toward the Facilities Fund and retirement obligations.

Personnel costs continue to represent the largest component of the District's expenditures. For FY 2026–27, personnel costs are projected at approximately \$12.6 million, representing approximately 66% of the total operating budget. Operations and maintenance expenditures account for approximately 32% of expenditures, while capital outlay represents approximately 2% of the budget.

The FY 2026–27 budget does not include significant staffing increases; however, the District anticipates some organizational and staffing adjustments in future fiscal years associated with the ongoing classification and compensation study. These efforts are intended to support succession planning, organizational alignment, and long-term workforce sustainability.

Revenues:

Staff anticipates continued stability in the District's primary revenue sources. Ad Valorem property tax revenues are projected to increase slightly to approximately \$8.8 million for FY 2026–27 based upon information provided by the Orange County Assessor's Office.

The budget also includes an increase to Assessment District No. 2 from \$9.07 to \$9.34 per Equivalent Dwelling Unit (EDU), consistent with voter-authorized CPI adjustments. Assessment District No. 1 remains unchanged at \$1.92 per EDU.

The following chart identifies the source of funds for FY 2026–27:

Funding Sources Fiscal Year 2026-27			
Revenues - All Funds:	2025-26	2026-27	% of Total
	Estimate	Budget	
Ad Valorem Property Tax	8,670,090	8,843,490	42.9%
1996 Benefit Assessment	1,589,500	1,592,000	7.7%
2004 Benefit Assessment	8,168,700	8,425,500	40.9%
Residuals & Pass Through	195,300	205,000	1.0%
Rental Income	181,800	83,500	0.4%
Reimbursements	45,950	77,000	0.4%
Charges for Services	58,537	58,000	0.3%
Interest	1,271,175	1,260,810	6.1%
Miscellaneous	1,680	61,000	0.3%
Total Sources	\$ 20,182,732	\$ 20,606,300	100%

Expenditures:

The District's expenditure budget for all funds is proposed at approximately \$20.0 million, reflecting a 12% increase over the prior fiscal year budget. The increase is primarily associated with pre-construction and design costs related to the District's future facilities project.

The proposed budget remains fiscally responsible, with expenditures fully supported by anticipated revenues. More importantly, the budget provides the resources necessary for the District to continue delivering high-quality vector control services and protecting public health throughout Orange County.

Operationally, the Operations Department continues to represent the largest portion of District expenditures, accounting for approximately 47% of the operating budget. The Scientific Technical Services Department continues to support critical surveillance, laboratory, and research activities, while the Communications and Information Technology Departments continue supporting public outreach, education, cybersecurity, and data-driven operations.

The Sterile Insect Technique (SIT) Program continues into year four of the District’s five-year pilot project. During FY 2026–27, staff will conduct sterile male mosquito releases within a limited area of Mission Viejo to further evaluate effectiveness and long-term operational feasibility. Annual project costs are estimated at approximately \$624,790, including personnel and operations expenditures.

Capital Outlay expenditures for FY 2026–27 are projected at approximately \$356,980 and focus primarily on maintaining essential operational infrastructure, including replacement fleet vehicles and information technology upgrades.

The following chart summarizes proposed expenditures for FY 2026–27:

Funding Uses Fiscal Year 2026-27			
Expenditures - All Funds	FY 25-26 Budget	FY 25-26 Estimated	FY 26-27 Budget
Personnel	12,023,748	11,669,501	12,591,550
O&M	5,320,910	4,549,289	7,065,710
Capital Outlay	514,855	836,433	356,980
	17,859,513*	17,055,223	20,014,240*
Contributions/Transfers	1,921,312	2,721,312	592,060
Total Use of All Funds	19,780,825	19,776,535	20,606,300

*Change 12%

For the current fiscal year, revenues are anticipated to exceed projections while expenditures are expected to remain below budgeted levels. This is primarily due to staffing vacancies and lower-than-anticipated operational costs associated with a mild West Nile virus season.

Staff recommends allocating approximately \$1.4 million in projected year-end savings as follows:

- \$300,000 — Retiree Medical (115 Trust)
- \$300,000 — Retirement Contingency (115 Trust)
- \$800,000 — Facilities Improvement Fund

These allocations are consistent with the District’s ongoing commitment to long-term fiscal sustainability and proactive funding of future liabilities and infrastructure needs.

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

Previous Relevant Board Actions for This Item:

Budget Workshops on May 6 and May 12, 2026
 Budget and Finance Committee meetings on April 16 and May 21, 2026

Strategic Plan Compliance: 5. Financial Stability: 5.1: Conduct revenue assessment to determine long-term financial needs.

Fiscal Impact: None

What Amount is being requested? N/A

Is the Amount Requested Budgeted in the Current Fiscal Year? N/A

If No, What Funds Are Requested? N/A

Exhibits:

Exhibit A: Budget Transmittal Letter

Exhibit B: Budget at a Glance

Exhibit C: Preliminary FY 2026-27 Budget and FY 2027-28 Budget Forecast

Exhibit D: Resolution No. 607



Orange County Mosquito and Vector Control District

A Public Health Agency Serving Orange County Since 1947

DATE: May 21, 2026
TO: Members of the Board of Trustees
FROM: Lora Young, District Manager
RE: Fiscal Year 2026-27 Budget Transmittal

OVERVIEW:

I am pleased to submit the Fiscal Year 2026-27 Annual Budget for the Orange County Mosquito and Vector Control District (District). The FY 2026-27 Budget fully funds District operations in accordance with the District's Mission Statement:

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.

The District remains in a strong financial position, with projected total revenues of approximately \$20.6M, exceeding total expenditures of approximately \$20M, allowing for a net addition to reserves of approximately \$592,060. Ad-valorem property taxes continue to be strong and are projected to have a slight increase for the coming fiscal year. With consistent ad-valorem tax revenues *and an increase* to AD#2 from \$9.07 to \$9.34/EDU, FY 2026-27 estimated revenues of \$20,606,300 are expected to meet anticipated expenditures of \$20,014,240. The District continues to anticipate increased costs associated with retiree medical insurance and the retirement contingency funds in FY 2026-27 and is recommending fund transfers of \$92,060 from FY 2026-27 budget. These fund transfers align with the District's commitment to continuing to reduce retirement liabilities. In addition, Per Board directions, the District has transferred \$500,000 every fiscal year into the facility fund in anticipation of the facility relocation project. Personnel costs remain the largest component of the budget at approximately 66% of total expenditures, reflecting the District's commitment to maintaining a highly trained and effective workforce. Operations and maintenance account for approximately 32%, while capital outlay represents 2% of the total budget. District staff worked hard to keep operating expenditures flat with minimal increases, however general costs of services and goods continue to increase, including labor (contractual), products, professional services, and other business-related expenses.

The District is committed to providing the highest level of service to the residents of Orange County while pushing innovation in technology and developing longer term solutions in how the District provides vector control services.

DISCUSSION:

The District continues to advance planning efforts for a major facilities improvement project. With the Facilities Improvement Fund projected to reach approximately \$20.7 million by the end of FY 2026–27, the District is well-positioned to support future infrastructure investment. Consistent with Board direction, the District continues to set aside funding annually to reduce future reliance on debt financing. Staff will continue evaluating funding strategies, project delivery methods, and partnership opportunities to support the development of a modern, efficient, and purpose-built facility.

In FY 2026–27, approximately \$1.8 million has been allocated within the Executive Department's Maintenance and Operations budget to support pre-construction and design activities. This includes continued work with Griffin Structures, as well as engagement with Snyder/Gensler, to advance planning, design, and development of a new District facility.

From a staffing and personnel perspective, the FY 2026–27 budget does not include any significant changes to overall staffing levels, and the District will maintain its current number of full-time positions along with seasonal staff to support peak operational periods. However, the District anticipates some staffing adjustments in FY 2027-28 as a result of the ongoing classification and compensation study. The study is intended to ensure the District remains competitive in the labor market, supports succession planning, and aligns positions with operational needs. Any recommended changes will be implemented thoughtfully to maintain service levels while strengthening organizational structure and long-term workforce sustainability.

Operationally, the District remains focused on delivering high-quality vector control services across all program areas. The Operations Department continues to represent the largest share of expenditures, (approximately 47% of the operating budget), reflecting the District's core service delivery responsibilities.

The Scientific Technical Services Department continues to play a critical role in surveillance, laboratory services, and research, accounting for approximately 14% of expenditures, while Communications and Information Technology together represent approximately 12%, supporting public outreach, education, and data-driven decision-making.

In FY 2026-27 the SIT project will be completing year four and moving into the final year of the 5-year project. The focus of the SIT project is to determine the benefits and cost of implementing this technology in Orange County. The project currently has two full-time staff, two limited-term staff, one part-time year-round staff member and up to 2 seasonal staff. In year four, staff will be conducting sterile male releases in a small area covering approximately 600 homes in Mission Viejo to determine what impacts the releases have on the mosquito population. Annually the project costs are estimated at about \$624,790 including personnel and operations.

Capital outlay expenditures for FY 2026–27 are projected to remain modest at approximately \$356,980, representing about 2% of the total operating budget. These expenditures are primarily focused on maintaining and replacing essential operational assets, including fleet vehicles and technology infrastructure. The largest investment is within the Operations Department, which

includes fleet replacements and equipment necessary to support field activities and service delivery. Additional investments include targeted upgrades within Information Technology to ensure system reliability, cybersecurity, and data management capabilities. This conservative approach to capital spending reflects the District's strategic focus on preserving resources for the planned facilities project while continuing to maintain critical assets needed for day-to-day operations.

Budget Considerations

FY 2025-2026 status update:

For the current fiscal year, expenses are expected to be lower than projected while revenue is higher than expected. This is primarily due to vacancies in full-time positions and cost saving in the District's O&M budget due to a low West Nile virus season in 2026. Staff recommends that the savings of \$1.4M be allocated accordingly:

\$300,000	Retiree Medical (115 Trust)
\$300,000	Retirement Contingency (115 Trust)
\$800,000	Facility Fund

Staff recommends continuing to maintain a strongly funded pension program. As of June 30, 2025, the District's pension programs are estimated to be fully funded but this will likely change due to lower-than-expected returns in recent months. Any unfunded liability to the CalPERS/OCERS and OPEB programs is augmented by Section 115 Trust accounts.

FY 2026-27 Revenue Projections:

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, for FY 2026-27, the District anticipates revenues of \$20.6M, and program expenditures of \$20.6M, including \$92,060 allocated to reserve funds, and \$500,000 allocated to the District's Building and Facilities fund. The Building and Facilities Fund is projected to contain approximately \$20.7M by June 30, 2027, providing a significant portion of funding for future facility needs.

Funding Sources Fiscal Year 2026-27			
Revenues - All Funds:	2025-26	2026-27	% of Total
	Estimate	Budget	
Ad Valorem Property Tax	8,670,090	8,843,490	42.9%
1996 Benefit Assessment	1,589,500	1,592,000	7.7%
2004 Benefit Assessment	8,168,700	8,425,500	40.9%
Residuals & Pass Through	195,300	205,000	1.0%
Rental Income	181,800	83,500	0.4%
Reimbursements	45,950	77,000	0.4%
Charges for Services	58,537	58,000	0.3%
Interest	1,271,175	1,260,810	6.1%
Miscellaneous	1,680	61,000	0.3%
Total Sources	\$ 20,182,732	\$ 20,606,300	100%

Ad Valorem Property Tax:

As noted in the table above, Ad Valorem property tax receipts remained strong in FY 2025-26, with actual revenues exceeding projections.

Staff anticipate a slight increase in FY 2026-27 Ad Valorem property tax revenues which are projected to be \$8.8M. The Orange County Assessor’s office indicates that property tax receipts have remained strong in Orange County. Based on the information from the Orange County Assessor’s Office for FY 2026-27, the District is anticipating that projected revenues will remain steady for the coming fiscal year.

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 2026-27, Assessment District No. 1 is anticipated to yield \$1.592M, an increase of just over \$3,000 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 \$9.07/SFE. Subject to voter authorized adjustments, the CPI maximum allowable rate for FY 2026-27 is \$9.34/SFE, an increase of \$0.27/SFE/Year over 2025-26 rates. As noted previously, it is recommended that the assessed rate for AD#2 be increased from the current rate of \$9.07/SFE to \$9.34/SFE. This is consistent with prior years.

For FY 2026-27 Assessment District No. 2 is anticipated to yield \$8.4M, an increase of \$256,800 over current FY 2025-26 and is the result of new housing units that have come online over the past year as well as the \$0.27 increase in the annual assessment over FY 2025-26 rates.

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
2021-22	0.87%	\$8.06	\$7.70	\$6,820,639	\$1,575,023
2022-23	7.51%	\$8.30	\$8.30	\$7,388,801	\$1,578,923
2023-24	5.77%	\$8.55	\$8.55	\$7,643,007	\$1,582,504
2024-25	2.53%	\$8.81	\$8.81	\$7,906,957	\$1,586,270
2025-26	3.33%	\$9.07	\$9.07	\$8,168,700	\$1,589,500
2026-27	3.02%	\$9.34	\$9.34	\$8,425,500	\$1,592,000

Historical levy for Benefit Assessment District No. 2 by fiscal year.

FY 2026-27 Expenditure Projections:

Total expenditures for FY 2026–27 are approximately \$20.0 million, with the majority allocated to personnel and core operations. Capital outlay remains limited, reflecting a continued focus on maintaining existing assets while planning for future capital investments through the Facilities Fund. The District’s budget is also comprised of various expenditure items, with personnel costs continuing to represent the single largest expense. In FY 2026-27, personnel costs are expected to be \$12.5M, or approximately 66% of the overall budget, consistent with prior years. A total of 2% represents Capital Outlay costs including the replacement of six (6) Fleet Trucks utilized for the Districts County-wide Underground and Flood Channel programs at the total amount of \$307,600, purchase of additional drone batteries in the amount of \$9,380, and replacement IT firewall in the amount of \$40,000. The remaining 32% of the budget includes operations and maintenance expenses such as supplies, small office equipment, pesticides, fuel, and public utilities. It should be noted that while operations and maintenance increased by \$1.8M, this is due to funds being allocated to the facilities redevelopment project out of the executive budget.

For FY 2026-27 the Budget Expenditure Summary for all funds is as follows:

Funding Uses Fiscal Year 2026-27			
Expenditures - All Funds	FY 25-26 Budget	FY 25-26 Estimated	FY 26-27 Budget
Personnel	12,023,748	11,669,501	12,591,550
O&M	5,320,910	4,549,289	7,065,710
Capital Outlay	514,855	836,433	356,980
	17,859,513*	17,055,223	20,014,240*
Contributions/Transfers	1,921,312	2,721,312	592,060
Total Use of All Funds	19,780,825	19,776,535	20,606,300
			<i>*Change 12%</i>

The FY 2026-27 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. In past fiscal years the change in O&M budget has been between 1-2%, the significant increase to a 12% increase in FY 2026-27 is due to \$1.8M budgeted on pre-construction and design costs. At the end of FY 2026-27, the District's fund balances are projected to total \$42 million:

FISCAL YEAR 2026-27							
Fund No.	Fund Name	2024-25 Actual Balance	2025-26 Estimated Balance	2026-27 Proposed Revenues	2026-27 Proposed Expenditures	2026-27 Proposed Transfers	2026-27 Proposed Balance
10	Operating	\$14,940,015	\$16,714,457	\$ 19,970,900	\$ 19,006,140	\$ (592,060)	\$17,087,157
20	Vehicle Replacement	763,917	781,912	53,900	-	-	835,812
30	Liability Reserve	499,685	511,455	10,500	-	-	521,955
40	Equipment Replacement	919,735	941,405	19,500	-	-	960,905
50	Emergency Vector Control	1,841,474	1,884,854	41,500	-	-	1,926,354
60	Facilities Improvement	17,595,377	18,958,357	446,500	43,350	500,000	19,861,507
70	Habitat Remediation	100,002	100,002	-	-	-	100,002
90	Retiree Medical Insurance	738,938	703,580	42,000	464,750	92,060	372,890
95	Retirement Contingency	971,030	1,243,900	21,500	500,000	-	765,400
		\$38,370,173	\$41,839,922	\$ 20,606,300	\$ 20,014,240	\$ -	\$42,431,982

Conclusion

The FY 2026–27 Budget represents a balanced and forward-looking financial plan that supports the District's mission while maintaining strong fiscal discipline. The budget ensures continued delivery of high-quality vector control services, invests in long-term infrastructure and liabilities, and preserves financial flexibility for future needs. District staff will continue to monitor revenues and expenditures throughout the fiscal year and will return to the Board with recommendations as needed. The organization remains committed to innovation, operational excellence, and protecting the health and well-being of Orange County residents. District employees continue to be the District's greatest asset, and their dedication ensures the continued success of the organization.

LY//tn



Orange County Mosquito and Vector Control District

A Public Health Agency Serving Orange County Since 1947

FY 2026-27 OCMVCD ANNUAL BUDGET-AT-A-GLANCE

The Fiscal Year 2026-27 preliminary Orange County Mosquito and Vector Control District (OCMVCD) budget was distributed to Trustees on April 24, 2026, by email. The Budget and Finance Committee discussed the budget on April 16 and May 21, 2026, and budget workshops took place on May 6, 2026 and May 12, 2026.

The Fiscal Year 2026-27 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

Funding Sources Fiscal Year 2026-27			
Revenues - All Funds:	2025-26 Estimate	2026-27 Budget	% of Total
Ad Valorem Property Tax	8,670,090	8,843,490	42.9%
1996 Benefit Assessment	1,589,500	1,592,000	7.7%
2004 Benefit Assessment	8,168,700	8,425,500	40.9%
Residuals & Pass Through	195,300	205,000	1.0%
Rental Income	181,800	83,500	0.4%
Reimbursements	45,950	77,000	0.4%
Charges for Services	58,537	58,000	0.3%
Interest	1,271,175	1,260,810	6.1%
Miscellaneous	1,680	61,000	0.3%
Total Sources	\$ 20,182,732	\$ 20,606,300	100%

- ✓ Assessment District No. 1 remains the same at \$1.92/EDU
- ✓ Assessment District No. 2 increases to \$9.34/EDU
- ✓ Ad Valorem increases to \$8.8M
- ✓ Revenue from interest and residuals slightly increase from FY 2025-26

EXPENDITURES

For the coming Fiscal Year beginning on July 1, 2026, the Staff anticipates a 12% increase in expenditures in the Budget. In past fiscal years the change in O&M budget has been between 1-2%, the significant increase to a 12% increase in expenditures for FY 2026-27 is due to \$1.8M budgeted on pre-construction and design costs.

Funding Uses Fiscal Year 2026-27			
Expenditures - All Funds	FY 25-26 Budget	FY 25-26 Estimated	FY 26-27 Budget
Personnel	12,023,748	11,669,501	12,591,550
O&M	5,320,910	4,549,289	7,065,710
Capital Outlay	514,855	836,433	356,980
	17,859,513*	17,055,223	20,014,240*
Contributions/Transfers	1,921,312	2,721,312	592,060
Total Use of All Funds	19,780,825	19,776,535	20,606,300
			<i>*Change 12%</i>

Personnel Summary

Personnel makes up roughly 66% of the District's overall budget.

- ✓ The District currently employs 69 regular, Full-Time employees and two Limited-Term employees, for a total of 71 employees.
- ✓ There are no proposed increases in permanent Full-Time employees
- ✓ Fully burdened, all District Full-Time, Limited-Term, Seasonal, and Extra Help Staff total \$12.5M.
- ✓ Personnel increases are primarily the result of a 2.9% COLA and step increases.

Operations and Maintenance Summary

The District Operations and Maintenance (O&M) Budget sees an increase of \$1,744,800.

- ✓ Increases in expenses for FY 2026-27 are due to the facility redevelopment project and financing associated with the project, approximately \$1.8M was allocated for facilities redevelopment.
- ✓ Increase cost of fuel and products due to economic conditions and inflation.

Capital Outlay

- ✓ Capital outlay is reduced and is consistent to prior fiscal years expenditures with equipment purchases to replace fleet vehicles and IT infrastructure.

Budget-At-A-Glance - Fiscal Year 2026-27

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Fund Balance Sheet

		FISCAL YEAR 2026-27						
Fund No.	Fund Name	2024-25 Actual Balance	2025-26 Estimated Balance	2026-27 Proposed Revenues	2026-27 Proposed Expenditures	2026-27 Proposed Transfers	2026-27 Proposed Balance	Net (Use of)/ Addition to Reserves
10	Operating	\$14,940,015	\$ 15,914,457	\$ 19,970,900	\$ 19,006,140	\$ (592,060)	\$ 16,287,157	\$ 372,700
20	Vehicle Replacement	763,917	781,912	53,900	-	-	835,812	53,900
30	Liability Reserve	499,685	511,455	10,500	-	-	521,955	10,500
40	Equipment Replacement	919,735	941,405	19,500	-	-	960,905	19,500
50	Emergency Vector Control	1,841,474	1,884,854	41,500	-	-	1,926,354	41,500
60	Facilities Improvement	17,595,377	19,758,357	446,500	43,350	500,000	20,661,507	903,150
70	Habitat Remediation	100,002	100,002	-	-	-	100,002	-
90	Retiree Medical Ins. (Note 1)	738,938	703,580	42,000	464,750	92,060	372,890	(330,690)
95	Retirement Contingency (Note 2)	971,030	1,243,900	21,500	500,000	-	765,400	(478,500)
		\$ 38,370,173	\$ 41,839,922	\$ 20,606,300	\$ 20,014,240	\$ -	\$ 42,431,982	\$ 592,060

Note 1: At June 30, 2025, there was no net OPEB liability for retiree medical costs (assets held in a retiree medical Section 115 Trust less the total liability). As such, no amendment to the budget was recommended to the board regarding additional contribution to the trust. But a contribution of \$200K to the Trust is budgeted in FY 2026-27, as the trust might not be able to maintain a return equal to the discount rate. 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 did not have a net pension liability recorded at June 30, 2025. There was no payment from OCERS triannual true-up in FY 25-26 and none is expected in FY 26-27. A contribution of \$500K to the 115 Trust is budgeted for FY 26-27 to maintain current funding. 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.

		FISCAL YEAR 2027-28						
Fund No.	Fund Name	2025-26 Estimated Balance	2026-27 Proposed Balance	2027-28 Projected Revenues	2027-28 Projected Expenditures	2027-28 Projected Transfers	2027-28 Projected Balance	Net (Use of)/ Addition to Reserves
10	Operating	\$ 15,914,457	\$ 16,287,157	\$ 20,370,390	\$ 17,492,650	\$ (2,630,440)	\$ 16,534,457	\$ 247,300
20	Vehicle Replacement	781,912	835,812	35,500	-	-	871,312	35,500
30	Liability Reserve	511,455	521,955	10,500	-	-	532,455	10,500
40	Equipment Replacement	941,405	960,905	19,500	-	-	980,405	19,500
50	Emergency Vector Control	1,884,854	1,926,354	41,500	-	-	1,967,854	41,500
60	Facilities Improvement	19,758,357	20,661,507	405,000	47,800	1,500,000	22,518,707	1,857,200
70	Habitat Remediation	100,002	100,002	-	-	-	100,002	-
90	Retiree Medical Insurance	703,580	372,890	42,500	475,500	300,000	239,890	(133,000)
95	Retirement Contingency	1,243,900	765,400	21,500	300,000	830,440	1,317,340	551,940
		\$ 41,839,922	\$ 42,431,982	\$ 20,946,390	\$ 18,315,950	\$ -	\$ 45,062,422	\$ 2,630,440

Fund Balance Reserves

FISCAL YEAR 2026-27

Fund No.	Fund Name	2026-27 Proposed Balance	Target Balance
10	Operating	\$ 16,287,157	Note 1
20	Vehicle Replacement	835,812	Note 2
30	Liability Reserve	521,955	457,000
40	Equipment Replacement	960,905	Note 2
50	Emergency Vector Control	1,926,354	1,600,000
60	Facilities Improvement	20,661,507	Note 3
70	Habitat Remediation	100,002	100,000
90	Retiree Medical Insurance	372,890	175,000
95	Retirement Contingency	765,400	Note 4
		\$ 42,431,982	

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 2026-27, this range is \$3,402,400 to \$10,007,120. The proposed ending balance exceeds the maximum of this range in anticipation funding for facilities improvement and any CalPERS UAL in FY 2026-27.

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 2026-27 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 2027-28

Fund No.	Fund Name	2027-28 Projected Balance	Target Balance
10	Operating	\$ 16,534,457	Note 5
20	Vehicle Replacement	871,312	Note 6
30	Liability Reserve	532,455	354,000
40	Equipment Replacement	980,405	Note 6
50	Emergency Vector Control	1,967,854	1,600,000
60	Facilities Improvement	22,518,707	Note 7
70	Habitat Remediation	100,002	100,000
90	Retiree Medical Insurance	239,890	175,000
95	Retirement Contingency	1,317,340	Note 8
		\$ 45,062,422	\$ 2,229,000

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 \$2,878,400 to \$8,466,000; 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 2026-27

<u>Use of Funds</u>	Personnel	Maintenance & Operations	Capital Outlay	Total
Expenditures:				
Operating Fund				
Executive	\$ 548,653	\$ 2,394,230	\$ -	\$ 2,942,883
Administrative Services	799,595	1,289,610	-	2,089,205
Scientific Technical Services	2,424,470	323,980	-	2,748,450
Operations	7,190,183	1,426,285	316,980	8,933,448
Communications	849,629	235,395	-	1,085,024
Information Technology	779,020	388,110	40,000	1,207,130
Subtotal Operating Fund	12,591,550	6,057,610	356,980	19,006,140
Vehicle Replacement Fund	-	-	-	-
Liability Reserve Fund	-	-	-	-
Equipment Replacement Fund	-	-	-	-
Emergency Vector Control Fund	-	-	-	-
Facilities Improvement Fund	-	43,350	-	43,350
Habitat Remediation Fund	-	-	-	-
Retiree Medical Insurance Fund	-	464,750	-	464,750
Retirement Contingency Fund	-	500,000	-	500,000
Total Use of Funds - All Funds	\$ 12,591,550	\$ 7,065,710	\$ 356,980	20,014,240
Sources of Funds				
Revenues				20,606,300
Total Funding Sources				20,606,300
Net Addition to Reserves				\$ 592,060

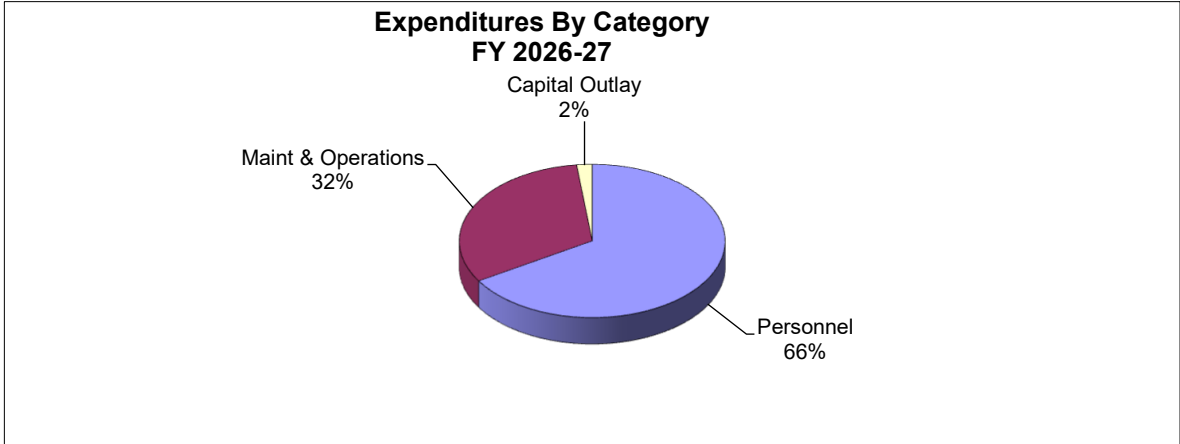
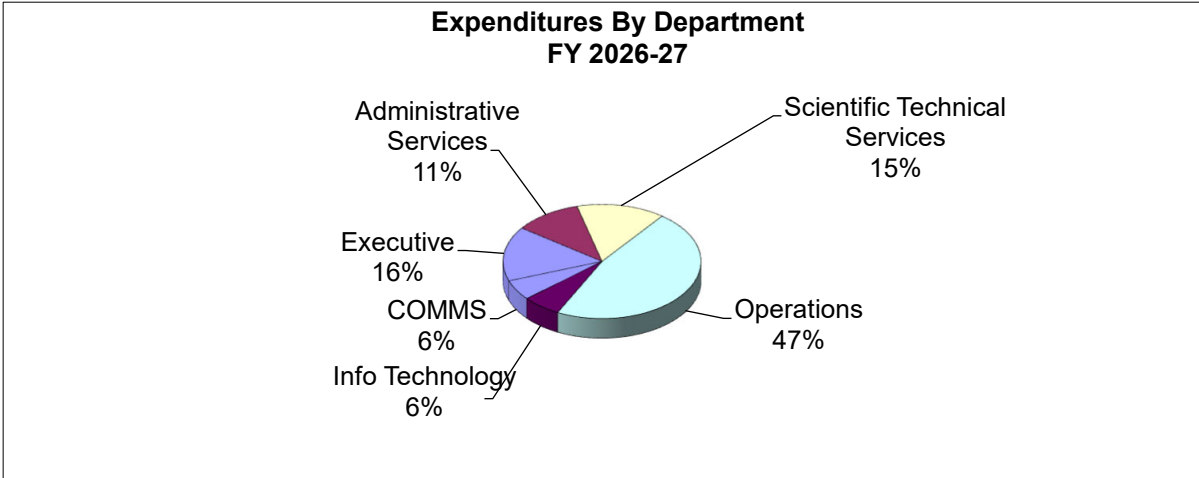
PROJECTION FOR FISCAL YEAR 2027-28

<u>Use of Funds</u>	Personnel	Maintenance & Operations	Capital Outlay	Total
Expenditures:				
Operating Fund				
Executive	\$ 564,820	\$ 713,900	\$ -	\$ 1,278,720
Administrative Services	831,151	1,342,800	-	2,173,951
Scientific Technical Services	2,288,952	321,400	40,000	2,650,352
Operations	7,398,265	1,548,000	121,480	9,067,745
Communications	874,293	210,150	-	1,084,443
Information Technology	801,479	435,960	-	1,237,439
Subtotal Operating Fund	12,758,960	4,136,250	161,480	17,492,650
Vehicle Replacement Fund	-	-	-	-
Liability Reserve Fund	-	-	-	-
Equipment Replacement Fund	-	-	-	-
Emergency Vector Control Fund	-	-	-	-
Facilities Improvement Fund	-	47,800	-	47,800
Habitat Remediation Fund	-	-	-	-
Retiree Medical Insurance Fund	-	475,500	-	475,500
Retirement Contingency Fund	-	300,000	-	300,000
Total Use of Funds - All Funds	\$ 12,758,960	\$ 4,959,550	\$ 161,480	18,315,950
Sources of Funds				
Revenues				20,946,390
Total Funding Sources				20,946,390
Net Addition to Reserves				\$ 2,630,440

Operating Fund Expenditure Summary

FY 2026-27	Executive	Administrative Services	Scientific Technical Services	Operations	Info Technology	COMMS	Operating Fund Total	Percent of Total
Personnel	\$ 548,653	\$ 799,595	\$ 2,424,470	\$ 7,190,183	\$ 779,020	\$ 849,629	\$ 12,591,550	66%
Maint & Operations	2,394,230	1,289,610	323,980	1,426,285	388,110	235,395	6,057,610	32%
Capital Outlay	-	-	-	316,980	40,000	-	356,980	2%
	\$ 2,942,883	\$ 2,089,205	\$ 2,748,450	\$ 8,933,448	\$ 1,207,130	\$ 1,085,024	\$ 19,006,140	100%
Percent of Total	15%	11%	14%	47%	6%	6%	100%	

FY 2027-28	Executive	Administrative Services	Scientific Technical Services	Operations	Info Technology	Communication s	Operating Fund Total	Percent of Total
Personnel	\$ 564,820	\$ 831,151	\$ 2,288,952	\$ 7,398,265	\$ 801,479	\$ 874,293	\$ 12,758,960	73%
Maint & Operations	713,900	1,342,800	321,400	1,548,000	435,960	210,150	4,572,210	26%
Capital Outlay	-	-	40,000	121,480	-	-	161,480	1%
	\$ 1,278,720	\$ 2,173,951	\$ 2,650,352	\$ 9,067,745	\$ 1,237,439	\$ 1,084,443	\$ 17,492,650	100%
Percent of Total	7%	12%	15%	52%	7%	6%	100%	



Operating Fund Expenditure Summary

BY DEPARTMENT AND EXPENDITURE TYPE

FISCAL YEAR 2026-27				
	Personnel	Maintenance & Operations	Capital Outlay	Total
Executive				
Trustees	\$ -	\$ 55,355	\$ -	\$ 55,355
District Manager	548,653	63,210	-	611,863
Legal Services	-	95,000	-	95,000
Non-Departmental	-	2,180,665	-	2,180,665
sub-total	548,653	2,394,230	-	2,942,883
Administrative Services				
Administrative Services	799,595	337,610	-	1,137,205
Insurance	-	952,000	-	952,000
sub-total	799,595	1,289,610	-	2,089,205
Scientific Technical Services				
	2,424,470	323,980	-	2,748,450
Operations				
Field Operations	6,732,660	974,535	9,380	7,716,575
Vehicle Maintenance	295,630	369,500	307,600	972,730
Building Maintenance	161,893	82,250	-	244,143
sub-total	7,190,183	1,426,285	316,980	8,933,448
Communications				
Public Information	627,186	235,395	-	862,581
Information Technology	779,020	388,110	40,000	1,207,130
Public Service	222,443	-	-	222,443
sub-total	1,628,649	623,505	40,000	2,292,154
Total Operating Expenditures	\$ 12,591,550	\$ 6,057,610	\$ 356,980	\$ 19,006,140

FISCAL YEAR 2027-28				
	Personnel	Maintenance & Operations	Capital Outlay	Total
Executive				
Trustees	\$ -	\$ 53,100	\$ -	\$ 53,100
District Manager	564,820	62,200	-	627,020
Legal Services	-	101,000	-	101,000
Non-Departmental	-	497,600	-	497,600
sub-total	564,820	713,900	-	1,278,720
Administrative Services				
Administrative Services	831,151	355,500	-	1,186,651
Insurance	-	987,300	-	987,300
sub-total	831,151	1,342,800	-	2,173,951
Scientific Technical Services				
	2,288,952	321,400	40,000	2,650,352
Operations				
Field Operations	6,927,649	1,110,700	9,480	8,047,829
Vehicle Maintenance	304,045	340,000	112,000	756,045
Building Maintenance	166,571	97,300	-	263,871
sub-total	7,398,265	1,548,000	121,480	9,067,745
Communications				
Public Information	644,279	210,150	-	854,429
Information Technology	801,479	435,960	-	1,237,439
Public Service	230,014	-	-	230,014
sub-total	1,675,772	646,110	-	2,321,882
Total Operating Expenditures	\$ 12,758,960	\$ 4,572,210	\$ 161,480	\$ 17,492,650

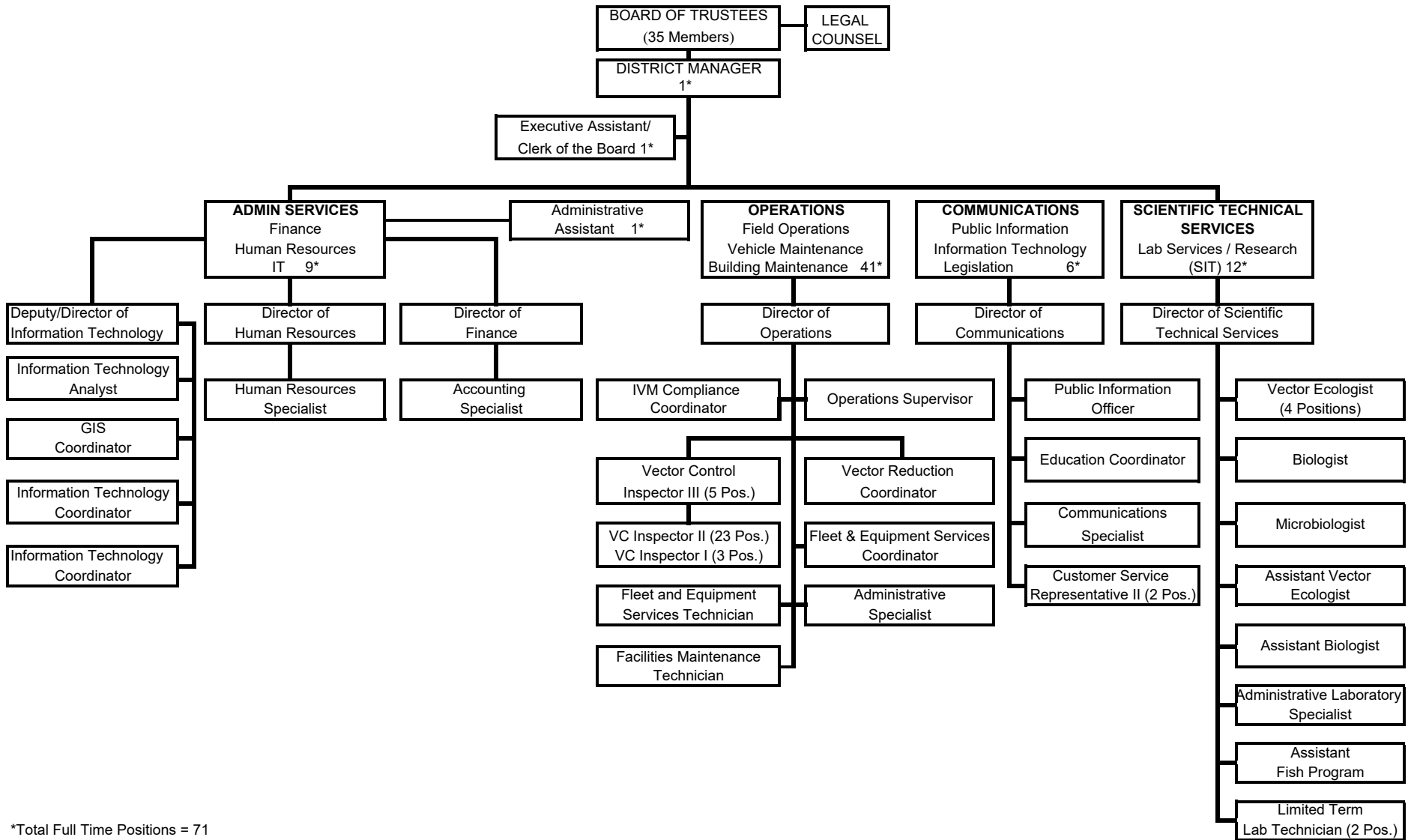
Capital Outlay Summary

	2025-26 Budget	2026-27 Budget
Operating Fund		
Executive		
None	-	-
	-	-
Administrative Services		
None	-	-
	-	-
Scientific Technical Services		
(1) King Fisher Flex	48,000	
(1) Autoclave	20,000	
	68,000	-
Operations		
(5) RH Jeeps	264,640	
(6) Fleet Trucks		307,600
(1) Drone/Battery Set	9,215	9,380
	273,855	316,980
Communications/IT		
(1) Firewall Palo Alto	-	40,000
(2) 2 HP Servers	70,000	-
(1) SIT Switch	3,000	-
	73,000	40,000
Operating Fund Total	\$ 414,855	\$ 356,980
Facilities Improvement Fund		
(1) SIT TI	\$ -	\$ -
(1) HBP TI	100,000	-
Facilities Improvement Fund	\$ 100,000	\$ -
Total Capital Outlay	\$ 514,855	\$ 356,980

Personnel Summary

Pay Range	Full-Time Staff (Full-Time Equivalent)	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 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	1
A-40	Assistant Fish Program	1	1	1	1	1
A-53	Assistant Vector Ecologist	1	1	1	1	1
A-58	Biologist	1	1	1	1	1
A-44	Communications Specialist	1	1	1	1	1
A-36	Customer Service Representative I	1	1	-	-	-
A-40	Customer Service Representative II	1	1	2	2	2
A-44	Data Application Specialist	1	1	1	1	1
A-68	Director of Communications	1	1	1	1	1
A-68	Director of Finance	-	-	1	1	1
A-68	Director of Human Resources	-	-	1	1	1
A-68	Director of Information Technology	-	-	1	1	1
A-68	Director of Operations	1	1	1	1	1
A-68	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
A-64	Finance Manager	1	1	-	-	-
A-55	Fleet and Equipment Services Coordinator	1	1	1	-	-
A-50	Fleet and Equipment Services Mechanic	-	-	1	1	1
A-43	Fleet and Equipment Services Technician	1	1	-	-	-
A-55	GIS Coordinator	1	1	1	1	1
A-64	Human Resources Manager	1	1	-	-	-
A-52	Human Resource Analyst	-	-	1	1	1
A-44	Human Resources Specialist	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	2	2	2
A-58	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	-	-	-	-
A-55	Vector Reduction Coordinator	-	1	1	1	1
A-40	Vector Control Inspector I	3	3	2	3	2
A-50	Vector Control Inspector II	23	23	24	23	24
A-55	Vector Control Inspector III	5	5	5	5	5
A-58	Vector Ecologist	4	4	4	4	4
Total Full-time Employees (Note 1)		69	70	71	71	71
Seasonal/Extra Help Employees (number of hires)						
Operations Department		45	45	50	45	45
Technical Services Department		11	13	16	15	15
Communications Department		1	1	1	1	1
Total Seasonal/Extra Help Employees		57	59	67	61	61
<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 2025-26 budget year as it moves to continue to stay competitive in the job market.</p>						

Orange County Mosquito and Vector Control District
Organizational Chart
July 1, 2026



*Total Full Time Positions = 71

Revenues

Fund No. Fund	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Operating Fund							
10.4100 Property Tax	\$ 7,689,353	\$ 8,019,052	\$ 8,417,570	\$ 8,259,625	\$ 8,670,090	\$ 8,843,490	\$ 9,020,360
10.4102 State HOX	-	-	30,146	-	15,093	-	-
10.4105 1996 Benefit Assessment	1,568,989	1,574,185	1,577,396	1,589,500	1,589,500	1,592,000	1,623,840
10.4106 2004 Benefit Assessment	7,333,919	7,584,226	7,845,806	8,168,700	8,168,700	8,425,500	8,594,010
10.4200 Interest	129,706	619,370	665,129	505,000	741,000	748,410	763,380
10.4300 Miscellaneous	79,153	44,790	731	25,000	1,680	25,000	25,500
10.4305 Residuals & Pass Through	787,043	926,953	254,565	600,000	195,300	205,000	209,170
10.4306 Residual from Successor Ager	-	-	785,124	-	343,960	-	-
10.4310 Rent for Cell Sites	32,713	10,987	12,312	28,000	35,800	38,500	39,270
10.4311 Rental Revenue Amortization	-	-	22,501	-	-	-	-
10.4315 VCJPA Pooled Services	7,355	167,494	160,345	25,000	-	35,000	25,500
10.45XX Charges for Services	68,257	126,583	42,062	42,000	58,537	58,000	69,360
Total Operating Fund	17,696,487	19,073,641	19,813,687	19,242,825	19,819,660	19,970,900	20,370,390
Vehicle Replacement							
20.4200 Interest	8,912	29,576	33,342	15,000	17,995	17,900	17,500
20.4400 Sale of Vehicles	21,158	87,655	-	10,000	-	36,000	18,000
Total Vehicle Replacement Fund	30,070	117,231	33,342	25,000	17,995	53,900	35,500
Liability Reserve							
30.4200 Interest	5,403	17,025	21,800	7,500	11,770	10,500	10,500
Equipment Replacement							
40.4200 Interest	12,253	38,607	40,149	17,000	21,670	19,500	19,500
Emergency Vector Control							
50.4200 Interest	24,532	77,298	80,386	30,000	43,380	41,500	41,500
Facilities Improvement							
60.4100 Property Leases	266,897	161,148	-	145,000	146,000	45,000	-
60.4200 Interest	185,334	634,164	699,874	270,000	412,490	401,500	405,000
Total Facilities Improvement Fund	452,231	795,311	699,874	415,000	558,490	446,500	405,000
Retiree Medical Insurance							
90.4150 Retiree Medical Insurance	27,589	29,210	37,508	32,000	45,950	42,000	42,500
90.4151 PARS Trust Reimbursement	-	-	-	-	-	-	-
Total Retiree Medical Insurance Fund	27,589	29,210	37,508	32,000	45,950	42,000	42,500
Retirement Contingency							
95.4200 Interest	195	22,567	42,344	11,500	22,870	21,500	21,500
Grand Total All Funds	\$ 18,248,760	\$ 20,170,888	\$ 20,769,091	\$ 19,780,825	\$ 20,541,785	\$ 20,606,300	\$ 20,946,390

Department: Executive

Departmental Programs Trustees District Manager Legal Services Non-Departmental
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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 eight standing committees: Executive; Policy and Personnel; Budget and Finance; Building, Property and Equipment; Operations; Legislative; 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 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 238,475	\$ 468,390	\$ 504,245	\$ 485,035	\$ 548,653	\$ 564,820
Maintenance & Operations	495,014	455,231	653,350	619,770	2,394,230	\$ 713,900
Capital Outlay	-	152,818	-	-	-	-
Total Expenditures	\$ 733,489	\$ 1,076,439	\$ 1,157,595	\$ 1,104,805	\$ 2,942,883	\$ 1,278,720
Percentage Change	-8.3%	34.0%	58%	50.6%	166.4%	-56.5%

Personnel Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Full-time Positions						
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>

Department:	Executive
Program:	Trustees
Program No.:	10.110

Budget Summary

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	43,315	33,327	52,700	36,590	55,355	53,100
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 43,315	\$ 33,327	\$ 52,700	\$ 36,590	\$ 55,355	\$ 53,100

Fund:	Operating
Department:	Executive
Program:	Trustees
Program No.:	10.110

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
	<i>Maintenance & Operations</i>						
10.110.7001	Supplies/Division Expense	\$ 4,081	\$ 3,972	\$ 4,000	\$ 2,305	\$ 3,500	\$ 4,000
10.110.7902	Trustee-in-Lieu	27,700	27,700	42,000	28,000	42,000	42,000
10.110.7907	Conferences & Meetings	11,535	1,655	6,700	6,285	9,855	7,100
		43,315	33,327	52,700	36,590	55,355	53,100
Total Trustees		\$ 43,315	\$ 33,327	\$ 52,700	\$ 36,590	\$ 55,355	\$ 53,100

Department:	Executive
Program:	District Manager
Program No.:	10.120

Budget Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 238,475	\$ 468,390	\$ 504,245	\$ 485,035	\$ 548,653	\$ 564,820
Maintenance & Operations	48,653	44,671	61,650	59,645	63,210	62,200
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 287,128	\$ 513,061	\$ 565,895	\$ 544,680	\$ 611,863	\$ 627,020

Personnel Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Full-time Positions						
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>

Fund:	Operating
Department:	Executive
Program:	District Manager
Program No.:	10.120

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
	Personnel						
10.120.6001	Salaries - Regular	\$159,992.38	\$ 314,749	\$325,447	\$ 306,065	\$343,870	\$ 354,187
10.120.6101	Comp Time Payout	-	-	-	-	2,500	2,500
10.120.6102	Vacation Payout	-	2,365	5,000	14,102	15,000	17,500
10.120.6103	Sick Leave Payout	1,334	3,087	4,000	3,470	4,000	4,120
10.120.6104	Admin Leave	10,060	9,860	15,000	5,500	15,000	15,450
10.120.6105	Executive Leave	2,723	2,919	2,500	1,900	2,500	2,575
10.120.6209	Unemployment Insurance	434	868	900	868	868	868
10.120.6210	Medicare & FICA	2,566	4,988	5,500	5,295	5,950	6,100
10.120.6212	Retirement	28,781	62,561	71,598	77,330	85,115	87,000
10.120.6220	Health Insurance	18,364	38,357	42,000	39,960	41,500	42,000
10.120.6230	Dental Insurance	174	362	2,500	880	2,500	2,575
10.120.6240	Life and AD&D Insurance	273	456	600	550	600	600
10.120.6245	LTD Insurance	828	1,474	1,500	1,460	1,500	1,545
10.120.6250	Vision Insurance	142	177	200	260	250	250
10.120.6269	Short Term Disability	532	1,040	1,100	995	1,100	1,150
10.120.6275	Deferred Compensation	6,471	14,325	15,600	15,600	15,600	15,600
10.120.6290	Auto Allowance	5,800	10,800	10,800	10,800	10,800	10,800
		\$ 238,475	\$ 468,390	\$ 504,245	\$ 485,035	\$ 548,653	\$ 564,820

Department:	Executive
Program:	District Manager
Program No.:	10.120

Fund:	Operating
Department:	Executive
Program:	District Manager
Program No.:	10.120

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
Maintenance & Operations							
10.120.7001	Supplies/Division Expense	360	222	1,000	650	1,000	1,000
10.120.7003	Minor Office Equipment	-	-	1,000	-	1,000	1,000
10.120.7006	Postage	-	-	500	-	500	500
10.120.7019	Publications	413	627	500	750	500	500
10.120.7110	Cellular Service	1,352	1,341	1,700	975	1,700	1,700
10.120.7901	Employee Appreciation	20,696	26,185	35,000	32,850	35,000	35,000
10.120.7903	Memberships	-	1,884	-	1,850	-	-
10.120.7906	Training	772.66	1,514	1,500	2,790	1,500	1,500
10.120.7907	Conferences & Meetings	25,059	12,897	20,450	19,780	22,010	21,000
		48,653	44,671	61,650	59,645	63,210	62,200
Capital Outlay							
10.120.8100	Equipment	-	-	-	-	-	-
		-	-	-	-	-	-
Total District Manager		\$ 287,128	\$ 513,061	\$ 565,895	\$ 544,680	\$ 611,863	\$ 627,020

Department:	Executive
Program:	Legal Services
Program No.:	10.130

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	88,437	46,197	120,000	87,745	95,000	101,000
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 88,437	\$ 46,197	\$ 120,000	\$ 87,745	\$ 95,000	\$ 101,000

Fund:	Operating
Department:	Executive
Program:	Legal Services
Program No.:	10.130

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
	Maintenance & Operations						
10.130.7507	District Counsel	\$ 26,301	\$ 25,819	\$ 45,000	\$ 50,245	\$ 45,000	\$ 55,000
10.130.7508	Labor Counsel	39,585	15,129	50,000	32,000	35,000	25,000
10.130.7514	Professional Services	22,551	5,250	25,000	5,500	15,000	21,000
		88,437	46,197	120,000	87,745	95,000	101,000
Total Legal Services		\$ 88,437	\$ 46,197	\$ 120,000	\$ 87,745	\$ 95,000	\$ 101,000

Department:	Executive
Program:	Non-Departmental
Program No.:	10.140

Budget Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	314,608	331,036	419,000	435,790	2,180,665	497,600
Capital Outlay	-	152,818	-	-	-	-
Total Expenditures	\$ 314,608	\$ 483,854	\$ 419,000	\$ 435,790	\$ 2,180,665	\$ 497,600

Fund:	Operating
Department:	Executive
Program:	Non-Departmental
Program No.:	10.140

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
Maintenance & Operations							
10.140.7001	Supplies/Division Expense	\$ 11,776	\$ 10,368	\$ 15,000	\$ 7,570	\$ 15,000	\$ 15,000
10.140.7005	Household Expense	34,433	34,283	35,000	32,500	35,000	40,000
10.140.7006	Postage	2,108	1,070	2,000	1,450	2,000	2,000
10.140.7026	Disaster Preparedness	2,192	313	7,500	1,390	5,500	3,500
10.140.7120	Telephone	29,301	24,092	30,000	25,550	29,500	31,000
10.140.7210	Electricity	91,538	96,596	105,000	104,900	115,000	121,000
10.140.7220	Natural Gas	3,403	6,488	7,000	5,500	7,000	7,000
10.140.7230	Water	6,792	8,289	9,000	10,550	11,500	12,500
10.140.7403	Lease & Rental of Equipment	11,032	8,780	10,500	9,200	5,500	6,500
10.140.7406	Security Alarm Expense	1,080	835	1,500	1,480	1,500	1,500
10.140.7410	Refuse Disposal	9,305	10,510	11,500	11,200	11,500	12,100
10.140.7514	Professional Services	57,000	68,412	100,000	130,000	1,843,665	144,000
10.140.7520	Records Retention & Disposal	-	-	-	-	-	-
10.140.7522	District Mgr Discretionary M&O	16,555	18,900	30,000	30,000	30,000	30,000
10.140.7903	Memberships	38,093	42,102	55,000	64,500	68,000	71,500
		314,608	331,036	419,000	435,790	2,180,665	497,600
Capital Outlay							
10.140.8100	Equipment	-	152,818	-	-	-	-
		-	152,818	-	-	-	-
Total Non-Departmental		\$ 314,608	\$ 483,854	\$ 419,000	\$ 435,790	\$ 2,180,665	\$ 497,600

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 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 644,354	\$ 769,951	\$ 817,665	\$ 747,284	\$ 799,595	\$ 831,151
Maintenance & Operations	1,032,915	1,030,081	1,312,310	1,023,455	1,289,610	1,342,800
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 1,677,269	\$ 1,800,032	\$ 2,129,975	\$ 1,770,739	\$ 2,089,205	\$ 2,173,951
Percentage Change	2.4%	15.3%	27.0%	5.6%	18.0%	4%

Personnel Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Full-time Positions						
Director of Finance	-	-	1	-	1	1
Finance Manager	1	1	-	1	-	-
Accounting Specialist	1	1	1	1	1	1
Director Human Resources	1	-	1	-	1	1
Human Resources Manager	-	1	-	1	-	-
Human Resources Analyst	-	-	1	-	1	1
Human Resources Specialist	1	1	-	1	-	-
Administrative Assistant	1	1	1	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>

Department:	Administrative Services
Program:	Administrative Services
Program No.:	10.210

Budget Summary						
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 644,354	\$ 769,951	\$ 817,665	\$ 747,284	\$ 799,595	\$ 831,151
Maintenance & Operations	247,483	256,747	325,310	319,440	337,610	355,500
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 891,837	\$ 1,026,698	\$ 1,142,975	\$ 1,066,724	\$ 1,137,205	\$ 1,186,651

Personnel Summary						
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Full-time Positions						
Director of Finance	-	-	1	1	1	1
Finance Manager	1	1	-	-	-	-
Accounting Specialist	1	1	1	1	1	1
Director of Human Resources	1	-	1	1	1	1
Human Resources Manager	-	1	-	-	-	-
Human Resources Analyst	-	-	1	1	1	1
Human Resources Specialist	1	1	-	-	-	-
Administrative Assistant	1	1	1	1	1	1
	5	5	5	5	5	5

Fund:	Operating
Department:	Administrative Services
Program:	Administrative Services
Program No.:	10.210

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
	Personnel						
10.210.6001	Salaries - Regular	423,102	544,843	570,392	520,650	549,005	565,476
10.210.6002	Extra Help/Seasonal	30,358	-	12,285	-	4,500	4,635
10.210.6003	Overtime	-	757	2,000	2,134	2,450	2,525
10.210.6004	Bilingual Pay	2,272	3,080	3,120	2,080	2,080	2,080
10.210.6101	Comp Time Payout	9,020	1,322	3,000	2,520	3,000	3,500
10.210.6102	Vacation Payout	28,503	10,616	7,500	12,475	7,200	7,500
10.210.6103	Sick Leave Payout	931	467	1,200	780	900	1,100
10.210.6105	Executive Leave	3,497	14,076	12,500	6,890	9,600	12,800
10.210.6209	Unemployment Insurance	3,109	2,604	2,604	2,170	2,170	2,170
10.210.6210	Medicare and FICA	6,536	8,648	8,900	8,585	8,950	9,225
10.210.6212	Retirement	34,975	50,100	48,500	53,120	58,500	62,500
10.210.6220	Health Insurance	73,555	96,619	106,800	94,220	106,200	112,200
10.210.6230	Dental Insurance	1,140	1,640	3,120	1,600	2,100	2,200
10.210.6240	Life and AD&D Insurance	815	973	1,200	850	1,000	1,100
10.210.6245	LTD Insurance	1,944	2,927	3,000	2,550	3,000	3,100
10.210.6250	Vision Insurance	157	354	1,144	450	550	550
10.210.6269	Short Term Disability	1,529	1,789	1,800	1,650	1,750	1,850
10.210.6275	Deferred Compensation	15,510	19,235	19,000	24,960	27,040	27,040
10.210.6290	Auto Allowance	7,400	9,900	9,600	9,600	9,600	9,600
		\$ 644,354	\$ 769,951	\$ 817,665	\$ 747,284	\$ 799,595	\$ 831,151

Department:	Administrative Services
Program:	Administrative Services
Program No.:	10.210

Fund:	Operating
Department:	Administrative Services
Program:	Administrative Services
Program No.:	10.210

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
10.210.7001	Supplies/Division Expense	6,035	5,452	7,000	6,450	7,000	7,500
10.210.7003	Minor Office Equipment	-	62	2,000	1,250	2,000	2,000
10.210.7006	Postage	44	72	-	-	-	-
10.210.7018	Employee Physicals & First Aid	19,000	11,686	12,000	9,990	12,000	15,000
10.210.7020	HR Recruitment Expense	15,919	18,038	45,000	41,300	25,000	30,000
10.210.7110	Cellular Service	3,468	2,558	3,000	1,140	3,000	3,000
10.210.7504	Auditing Contract	25,020	29,300	32,000	30,750	36,500	37,500
10.210.7511	Software Maintenance	53,982	51,919	75,000	82,700	85,000	89,000
10.210.7514	Professional Services	29,310	30,383	25,000	39,400	39,000	41,000
10.210.7701	Administrative Fees	12,438	13,042	12,000	10,300	12,000	13,000
10.210.7702	Assessment Expense	35,311	35,140	37,000	30,760	37,500	38,000
10.210.7703	Taxes & Assessments	7,491	5,098	9,500	4,200	5,500	6,500
10.210.7704	Tax Collections Charge	25,485	41,933	38,000	42,500	44,500	45,500
10.210.7903	Memberships	943	1,153	1,500	1,200	1,500	1,500
10.210.7904	Tuition Reimbursement	-	-	2,500	-	2,500	2,500
10.210.7906	Training	2,911	1,432	4,500	1,200	4,500	5,000
10.210.7907	Conferences & Meetings	10,125	9,480	16,810	13,800	18,610	17,000
10.210.7908	Continuing Education	-	-	2,500	2,500	1,500	1,500
		247,483	256,747	325,310	319,440	337,610	355,500
Capital Outlay							
10.210.8100	Equipment	-	-	-	-	-	-
		-	-	-	-	-	-
Total Administrative Services		\$ 891,837	\$ 1,026,698	\$ 1,142,975	\$ 1,066,724	\$ 1,137,205	\$ 1,186,651

Department:	Administrative Services
Program:	Insurance
Program No.:	10.220

Budget Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	785,432	773,334	987,000	704,015	952,000	987,300
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 785,432	\$ 773,334	\$ 987,000	\$ 704,015	\$ 952,000	\$ 987,300

Fund:	Operating
Department:	Administrative Services
Program:	Insurance
Program No.:	10.220

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
	<i>Maintenance & Operations</i>						
10.220.7310	Workers Compensation	\$ 383,827	\$ 408,991	\$ 550,000	\$ 331,787	\$ 525,000	\$ 550,000
10.220.7320	General Liability	334,435	301,211	350,000	305,905	350,000	350,000
10.220.7330	Property Insurance & Admin Costs	65,605	61,488	85,000	64,594	75,000	85,000
10.220.7340	Earthquake Insurance	-	-	-	-	-	-
10.220.7360	Group Fidelity Premium	1,565	1,644	2,000	1,729	2,000	2,300
Total Insurance		\$ 785,432	\$ 773,334	\$ 987,000	\$ 704,015	\$ 952,000	\$ 987,300

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 2023-24 and continued development through FY2026-27.

Budget Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 1,964,651	\$ 2,249,591	\$ 2,250,610	\$ 2,286,397	\$ 2,424,470	\$ 2,288,952
Maintenance & Operations	362,219	320,846	357,370	303,794	323,980	321,400
Capital Outlay	-	77,605	68,000	69,345	-	40,000
Total Expenditures	\$ 2,326,870	\$ 2,648,041	\$ 2,675,980	\$ 2,659,536	\$ 2,748,450	\$ 2,650,352
Percentage Change	1.0%	48.6%	15.0%	14.3%	3.3%	-4%

Personnel Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Full-time Positions						
Director of Scientific Technical Services	1	1	1	1	1	1
Biologist	1	1	1	1	1	1
Assistant Biologist	1	1	1	1	1	1
Vector Ecologist	4	4	4	4	4	4
Assistant Vector Ecologist	1	1	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	2	2	2	2
Administrative Specialist- Lab	1	1	1	1	1	1
	12	12	13	13	13	13

Department:	Scientific Technical Services
Program:	Technical Services
Program No.:	10.310

Budget Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 1,897,424	\$ 2,118,521	\$ 1,700,637	\$ 1,762,400	\$ 1,838,680	\$ 1,895,101
Maintenance & Operations	248,591	278,160	308,770	256,044	284,980	282,400
Capital Outlay	-	-	68,000	69,345	-	40,000
Total Expenditures	\$ 2,146,014	\$ 2,396,681	\$ 2,077,407	\$ 2,087,789	\$ 2,123,660	\$ 2,217,501

Personnel Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Full-time Positions						
Director of Scientific Technical Services	1	1	1	1	1	1
Biologist	1	1	1	1	1	1
Assistant Biologist	1	1	1	1	1	1
Vector Ecologist	4	4	4	4	4	4
Assistant Vector Ecologist	1	1	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
	11	11	11	11	11	11

Fund:	Operating
Department:	Scientific Technical Services
Program:	Technical Services
Program No.:	10.310

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel							
10.310.6001	Salaries - Regular	\$ 1,241,964	\$ 1,311,613	\$ 1,010,305	\$ 1,059,928	\$ 1,040,580	\$ 1,071,795
10.310.6002	Extra Help/Seasonal	179,516	302,846	291,115	217,966	284,357	295,000
10.310.6003	Overtime	13,776	16,494	14,000	12,500	16,500	16,500
10.310.6004	Bilingual Pay	2,064	2,080	2,080	2,080	2,080	2,080
10.310.6007	Carpool Incentive Pay	520	520	520	520	520	520
10.310.6101	Comp Time Payout	26,342	7,070	10,500	5,500	10,500	10,815
10.310.6102	Vacation Payout	7,870	6,869	5,500	6,250	6,500	6,665
10.310.6103	Sick Leave Payout	1,115	1,374	2,500	-	1,500	1,575
10.310.6105	Executive Leave	6,314	2,318	4,620	6,300	4,620	4,758
10.310.6209	Unemployment Insurance	10,182	12,649	8,680	10,416	10,416	10,416
10.310.6210	Medicare & FICA	22,280	25,069	19,573	19,250	20,935	20,440
10.310.6212	Retirement	146,950	177,167	127,214	196,500	205,072	211,224
10.310.6220	Health Insurance	166,087	177,597	142,080	158,105	165,500	172,500
10.310.6230	Dental Insurance	1,951	1,129	1,200	545	1,200	1,500
10.310.6240	Life and AD&D Insurance	2,104	2,109	1,700	1,550	1,700	2,000
10.310.6245	LTD Insurance	7,285	7,398	5,500	5,950	6,250	6,563
10.310.6250	Vision Insurance	201	156	250	195	250	300
10.310.6269	Short Term Disability	4,319	4,420	3,500	3,680	3,900	4,150
10.310.6275	Deferred Compensation	51,784	54,842	45,000	50,365	51,500	51,500
10.310.6290	Auto Allowance	4,800	4,800	4,800	4,800	4,800	4,800
		\$ 1,897,424	\$ 2,118,521	\$ 1,700,637	\$ 1,762,400	\$ 1,838,680	\$ 1,895,101

Department:	Scientific Technical Services
Program:	Technical Services
Program No.:	10.310

Fund:	Operating
Department:	Scientific Technical Services
Program:	Technical Services
Program No.:	10.310

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimated	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
10.310.7001	Supplies/Division Expense	1,576	1,311	2,000	1,560	2,000	2,000
10.310.7003	Minor Office Equipment	3,318	1,328	2,000	1,550	2,000	2,000
10.310.7004	Uniforms	12,207	15,830	11,000	12,800	11,000	11,000
10.310.7006	Postage	623	395	1,000	900	1,000	1,000
10.310.7008	Micro Lab	82,595	85,261	85,000	84,878	90,000	90,000
10.310.7009	Field Lab	25,369	22,345	19,000	17,360	16,500	20,000
10.310.7010	Environmental Biology	15,309	15,021	25,000	18,700	20,000	17,000
10.310.7011	Disease Surveillance	4,026	3,807	6,500	6,325	5,000	5,000
10.310.7012	General Lab Supplies	47,557	66,218	65,000	43,555	50,000	50,000
10.310.7017	Protective Equipment	3,554	4,350	10,000	6,250	10,000	10,000
10.310.7019	Publications	838	93	8,600	1,650	5,600	1,500
10.310.7110	Cellular Service	12,807	11,050	16,120	11,550	13,000	13,000
10.310.7401	Equipment Repair	11,519	24,394	20,500	20,100	19,000	19,000
10.310.7403	Lease & Rental of Equipment	1,124	1,228	4,500	1,771	-	-
10.310.7503	Contract & Applied Research	-	2,000	-	-	3,500	3,500
10.310.7516	Permits and Licenses	400	590	2,000	950	500	500
10.310.7801	Toll Road Transponders	312	90	700	500	700	700
10.310.7903	Memberships	1,988	2,471	4,200	2,575	5,000	5,000
10.310.7904	Tuition Reimbursement	-	-	-	-	-	-
10.310.7906	Training	75	163	1,500	1,500	4,500	4,200
10.310.7907	Conferences & Meetings	23,394	20,216	24,150	21,570	25,680	27,000
		248,591	278,160	308,770	256,044	284,980	282,400
Capital Outlay							
10.310.8100	Equipment	-	-	68,000	69,345	-	40,000
		-	-	68,000	69,345	-	40,000
Total Technical Services		\$ 2,146,014	\$ 2,396,681	\$ 2,077,407	\$ 2,087,789	\$ 2,123,660	\$ 2,217,501

Department:	Scientific Technical Services
Program:	SIT
Program No.:	10.350

Budget Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 67,228	\$ 131,070	\$ 549,973	\$ 523,997	\$ 585,790	\$ 393,851
Maintenance & Operations	113,628	42,686	48,600	47,750	39,000	39,000
Capital Outlay	-	77,605	-	-	-	-
Total Expenditures	\$ 180,856	\$ 251,361	\$ 598,573	\$ 571,747	\$ 624,790	\$ 432,851

Personnel Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Full-time Positions						
LT Lab Tech	1	1	2		2	2
	1	1	2	-	2	2

Fund:	Operating
Department:	Scientific Technical Services
Program:	SIT
Program No.:	10.350

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel							
10.350.6001	Salaries - Regular	\$ 48,286	\$ 100,187	\$ 366,145	\$ 352,690	\$ 391,585	\$ 260,000
10.350.6002	Extra Help/Seasonal	-	-	66,157	58,500	66,311	23,500
10.350.6003	Overtime	-	-	6,000	660	6,000	6,180
10.350.6101	Comp Time Payout	-	-	-	10,742	8,500	4,500
10.350.6102	Vacation Payout	-	-	-	4,670	4,250	2,250
10.350.6103	Sick Leave Payout	-	-	-	1,401	1,250	1,250
10.350.6209	Unemployment Insurance	434	1,602	3,038	2,604	2,604	1,736
10.350.6210	Medicare & FICA	927	1,424	6,399		6,770	4,895
10.350.6212	Retirement	3,903	7,242	34,494	28,940	32,500	22,200
10.350.6220	Health Insurance	9,342	12,901	54,240	41,670	42,850	44,050
10.350.6230	Dental Insurance	-	232	500	510	550	560
10.350.6240	Life and AD&D Insurance	143	239	500	510	550	560
10.350.6245	LTD Insurance	321	551	1,000	1,800	1,900	1,950
10.350.6250	Vision Insurance	-	198	500	250	250	250
10.350.6269	Short Term Disability	173	296	1,000	1,115	1,200	1,250
10.350.6275	Deferred Compensation	3,700	6,198	10,000	17,935	18,720	18,720
		\$ 67,228	\$ 131,070	\$ 549,973	\$ 523,997	\$ 585,790	\$ 393,851

Fund:	Operating
Department:	Scientific Technical Services
Program:	SIT
Program No.:	10.350

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Proposed	FY 2025-26 Estimated	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
10.350.7001	Supplies/Division Expense	50,531	13,150	25,100	24,250	19,000	19,000
10.350.7008	Micro Lab	63,097	27,519	23,500	23,500	20,000	20,000
10.350.7009	Field Lab	-	2,016	-	-	-	-
10.350.7401	Equipment Repair	-	-	-	-	-	-
10.350.7514	Professional Services	-	-	-	-	-	-
		113,628	42,686	48,600	47,750	39,000	39,000
Capital Outlay							
10.350.8100	Equipment	-	77,605	-	-	-	-
		-	77,605	-	-	-	-
Total SIT		\$ 180,856	\$ 251,361	\$ 598,573	\$ 571,747	\$ 624,790	\$ 432,851

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 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 6,448,019	\$ 6,628,191	\$ 6,968,408	\$ 6,743,244	\$ 7,190,183	\$ 7,398,265
Maintenance & Operations	1,323,442	1,168,818	1,646,250	1,343,346	1,426,285	\$ 1,548,000
Capital Outlay	261,901	71,106	273,855	532,143	316,980	\$ 121,480
Total Expenditures	\$ 8,033,361	\$ 7,868,116	\$ 8,888,513	\$ 8,618,733	\$ 8,933,448	\$ 9,067,745
Percentage Change	5.6%	4.77%	12.97%	9.54%	3.7%	1.5%

Personnel Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Full-time Positions						
Director of Operations	1	1	1	1	1	1
IVM Compliance Coordinator	1	1	1	1	1	1
Urban Water Program Manager	-	-	-	-	-	-
Vector Reduction Coordinator	1	1	1	1	1	1
Operations Supervisor	1	1	1	1	1	1
Vector Control Inspector III	5	5	5	5	5	5
Vector Control Inspector II	24	23	24	24	24	24
Vector Control Inspector I/II	2	3	2	2	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	1
Fleet and Equipment Services Technician	-	-	-	-	-	-
Facilities Maintenance Technician	1	1	1	1	1	1
	41	41	41	41	41	41

Department:	Operations
Program:	Field Operations
Program No.:	10.410

Budget Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 6,031,797	\$ 6,208,529	\$ 6,514,142	\$ 6,262,398	\$ 6,732,660	\$ 6,927,649
Maintenance & Operations	994,746	826,984	1,043,350	909,203	974,535	1,110,700
Capital Outlay	-	62,999	9,215	9,283	9,380	9,480
Total Expenditures	\$ 7,026,543	\$ 7,098,511	\$ 7,566,707	\$ 7,180,884	\$ 7,716,575	\$ 8,047,829

Personnel Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
Full-time Positions	Actual	Actual	Adopted	Estimate	Proposed	Projected
Director of Operations	1	1	1	1	1	1
IVM Compliance Coordinator	1	1	1	1	1	1
Vector Reduction Coordinator	1	1	1	1	1	1
Urban Water Program Manager	-	-	-	-	-	-
Operations Supervisor	1	1	1	1	1	1
Vector Control Inspector III	5	5	5	5	5	5
Vector Control Inspector II	24	23	24	24	24	24
Vector Control Inspector I/II	2	3	2	2	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
	38	38	38	38	38	38

Fund:	Operating
Department:	Operations
Program:	Field Operations
Program No.:	10.410

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
	Personnel						
10.410.6001	Salaries - Regular	\$ 3,608,504	\$ 3,619,493	\$ 3,709,580	\$ 3,574,407	\$ 3,739,640	\$ 3,851,829
10.410.6002	Extra Help/Seasonal	759,071	890,537	930,587	740,870	1,003,924	1,034,042
10.410.6003	Overtime	67,458	66,464	80,000	81,528	85,000	87,550
10.410.6004	Bilingual Pay	9,560	11,120	8,320	11,720	11,440	11,440
10.410.6007	Carpool Incentive Pay	1,660	2,080	1,560	2,080	2,080	2,080
10.410.6101	Comp Time Payout	70,702	31,450	45,000	39,588	45,000	46,350
10.410.6102	Vacation Payout	31,746	38,057	50,000	35,900	45,000	46,350
10.410.6103	Sick Leave Payout	5,393	9,077	12,500	12,853	12,500	12,875
10.410.6105	Executive Leave	873	4,823	4,200	27,775	4,500	4,635
10.410.6209	Unemployment Insurance	35,022	36,541	36,890	33,788	36,890	36,890
10.410.6210	Medicare & FICA	68,285	69,361	70,205	72,807	74,296	76,525
10.410.6212	Retirement	517,198	577,544	650,000	731,253	750,000	772,500
10.410.6220	Health Insurance	649,177	639,607	685,000	671,620	685,000	705,550
10.410.6230	Dental Insurance	8,587	6,201	9,000	5,665	9,000	9,270
10.410.6240	Life and AD&D Insurance	6,337	6,278	7,000	5,472	7,000	7,210
10.410.6245	LTD Insurance	22,050	22,248	24,000	20,412	24,000	24,720
10.410.6250	Vision Insurance	1,918	1,635	2,500	1,296	1,750	1,803
10.410.6260	Accidental Death & Dismember	-	14	-	-	-	-
10.410.6269	Short Term Disability	12,638	12,498	13,000	12,231	13,000	13,390
10.410.6275	Deferred Compensation	150,820	158,300	170,000	176,333	177,840	177,840
10.410.6290	Auto Allowance	4,800	5,200	4,800	4,800	4,800	4,800
		\$ 6,031,797	\$ 6,208,529	\$ 6,514,142	\$ 6,262,398	\$ 6,732,660	\$ 6,927,649

Department:	Operations
Program:	Field Operations
Program No.:	10.410

Fund:	Operating
Department:	Operations
Program:	Field Operations
Program No.:	10.410

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
10.410.7001	Supplies/Division Expense	14,582	10,814	20,000	17,300	20,000	20,000
10.410.7003	Minor Office Equipment	1,003	787	3,000	240	500	3,000
10.410.7004	Uniforms	63,389	61,527	61,700	61,700	64,000	66,000
10.410.7006	Postage	134	142	1,000	1,000	1,000	1,000
10.410.7014	Pesticides	775,686	636,304	825,000	740,000	795,000	891,000
10.410.7016	Rat Bait Station Supplies	3,302	3,131	6,000	2,800	2,800	6,000
10.410.7017	Protective Equipment	49,948	40,736	40,000	30,000	40,000	40,000
10.410.7110	Cellular Service	48,028	39,201	53,000	28,780	30,000	53,000
10.410.7401	Equipment Repair	-	-	1,000	1,538	1,000	1,000
10.410.7503	Contract & Applied Research	7,604	125	-	-	-	-
10.410.7511	Software Maintenance	-	3,190	2,000	-	-	-
10.410.7801	Toll Road Transponders	3,108	3,330	6,000	6,000	3,000	6,000
10.410.7903	Memberships	15	5	1,200	200	1,680	200
10.410.7904	Tuition Reimbursement	372	3,179	3,750	2,115	3,690	3,000
10.410.7906	Training	12,582	15,041	3,200	5,770	1,000	4,000
10.410.7907	Conferences & Meetings	14,993	9,473	16,500	11,760	10,865	16,500
		994,746	826,984	1,043,350	909,203	974,535	1,110,700
Capital Outlay							
10.410.8100	Equipment	-	62,999	9,215	9,283	9,380	9,480
		-	62,999	9,215	9,283	9,380	9,480
Total Field Operations		\$ 7,026,543	\$ 7,098,511	\$ 7,566,707	\$ 7,180,884	\$ 7,716,575	\$ 8,047,829

Department:	Operations
Program:	Vehicle Maintenance
Program No.:	10.430

Budget Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 256,582	\$ 237,222	\$ 151,949	\$ 277,347	\$ 295,630	\$ 304,045
Maintenance & Operations	223,860	244,920	315,675	290,000	369,500	340,000
Capital Outlay	256,197	8,107	264,640	522,860	307,600	112,000
Total Expenditures	\$ 736,639	\$ 490,249	\$ 732,264	\$ 1,090,207	\$ 972,730	\$ 756,045

Personnel Summary	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Full-time Positions						
Fleet and Equipment Services Coordinator	1	1	1	1	1	1
Fleet and Equipment Services Mechanic	1	1	1	1	1	1
Fleet and Equipment Services Technician	-	-	-	-	-	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

Fund:	Operating
Department:	Operations
Program:	Vehicle Maintenance
Program No.:	10.430

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
	Personnel						
10.430.6001	Salaries - Regular	\$ 183,389	\$ 167,904	\$ 98,679	\$ 187,090	\$ 203,150	\$ 209,245
10.430.6003	Overtime	-	253	1,000	2,250	1,500	1,545
10.430.6004	Bilingual Pay	-	1,800	-	2,080	2,080	2,080
10.430.6006	Personal Tool Allowance	-	1,470	1,680	1,680	2,400	2,400
10.430.6101	Comp Time Payout	-	-	1,500	2,505	2,900	2,987
10.430.6102	Vacation Payout	1,304	-	1,000	-	1,000	1,030
10.430.6103	Sick Leave Payout	-	650	-	842	1,000	1,030
10.430.6209	Unemployment Insurance	868	1,302	434	1,302	1,302	1,302
10.430.6210	Medicare & FICA	2,859	2,373	1,506	2,960	3,588	3,694
10.430.6212	Retirement	27,591	13,241	13,500	16,973	16,050	16,532
10.430.6220	Health Insurance	29,643	38,468	25,500	48,055	49,200	50,676
10.430.6230	Dental Insurance	152	-	-	-	-	-
10.430.6240	Life and AD&D Insurance	328	299	500	300	300	310
10.430.6245	LTD Insurance	1,165	1,034	1,000	1,085	1,150	1,185
10.430.6250	Vision Insurance	163	-	-	-	-	-
10.430.6269	Short Term Disability	641	556	650	640	650	670
10.430.6275	Deferred Compensation	8,480	7,870	5,000	9,585	9,360	9,360
		\$ 256,582	\$ 237,222	\$ 151,949	\$ 277,347	\$ 295,630	\$ 304,045

Department:	Operations
Program:	Vehicle Maintenance
Program No.:	10.430

Fund:	Operating
Department:	Operations
Program:	Vehicle Maintenance
Program No.:	10.430

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
<i>Maintenance & Operations</i>							
10.430.7001	Supplies/Division Expense	12,098	12,939	12,000	19,500	47,000	15,000
10.430.7004	Uniforms	-	212	-	-	-	-
10.430.7017	Protective Equipment	42	200	-	-	-	-
10.430.7110	Cellular Service	1507.08	1,575	1,000	1,000	1,000	1,000
10.430.7401	Equipment Repair	10,111	14,762	15,000	22,000	15,000	15,000
10.430.7511	Software Maintenance	-	-	-	-	-	-
10.430.7802	Fuel	158,740	166,260	225,000	190,000	247,500	250,000
10.430.7803	Vehicle Parts	38,473	46,127	55,000	53,000	55,000	55,000
10.430.7804	Garage Equipment	1,870	2,286	6,675	3,500	3,000	3,000
10.430.7805	District Vehicle Wash	1,018	560	1,000	1,000	1,000	1,000
		223,860	244,920	315,675	290,000	369,500	340,000
<i>Capital Outlay</i>							
10.430.8100	Equipment	256,197	8,107	264,640	522,860	307,600	112,000
		256,197	8,107	264,640	522,860	307,600	112,000
Total Vehicle Maintenance		\$ 736,639	\$ 490,249	\$ 732,264	\$ 1,090,207	\$ 972,730	\$ 756,045

Department:	Operations
Program:	Building Maintenance
Program No.:	10.440

Budget Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 159,640	\$ 182,440	\$ 302,317	\$ 203,499	\$ 161,893	\$ 166,571
Maintenance & Operations	104,836	96,915	287,225	144,143	82,250	97,300
Capital Outlay	5,704	-	-	-	-	-
Total Expenditures	\$ 270,180	\$ 279,355	\$ 589,542	\$ 347,642	\$ 244,143	\$ 263,871

Personnel Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Full-time Positions						
Facilities Maintenance Technician	1	1	1	1	1	1

Fund:	Operating
Department:	Operations
Program:	Building Maintenance
Program No.:	10.440

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
	Personnel						
10.440.6001	Salaries - Regular	\$ 88,239	\$ 91,586	\$ 190,449	\$ 71,124	\$ 81,465	\$ 83,909
10.440.6002	Extra Help/Seasonal	19,092	34,598	47,788	56,635	24,580	25,317
10.440.6003	Overtime	-	-	-	264	1,500	1,545
10.440.6101	Comp Time Payout	-	-	2,000	2,100	1,000	1,030
10.440.6102	Vacation Payout	2,542	1,309	5,000	13,965	1,000	1,030
10.440.6103	Sick Leave Payout	1,017	1,047	1,500	1,068	250	258
10.440.6209	Unemployment Insurance	787	1,296	1,302	868	868	868
10.440.6210	Medicare & FICA	1,554	1,761	3,578	2,302	1,750	1,803
10.440.6212	Retirement	19,416	22,500	19,300	29,895	18,600	19,158
10.440.6220	Health Insurance	21,830	22,880	24,500	20,373	24,500	25,235
10.440.6230	Dental Insurance	-	-	-	-	-	-
10.440.6240	Life and AD&D Insurance	111	111	300	95	300	309
10.440.6245	LTD Insurance	581	590	1,000	465	1,000	1,030
10.440.6250	Vision Insurance	-	-	-	-	-	-
10.440.6269	Short Term Disability	312	317	600	270	400	400
10.440.6275	Deferred Compensation	4,160	4,445	5,000	4,075	4,680	4,680
		\$ 159,640	\$ 182,440	\$ 302,317	\$ 203,499	\$ 161,893	\$ 166,571

Department:	Operations
Program:	Building Maintenance
Program No.:	10.440

Fund:	Operating
Department:	Operations
Program:	Building Maintenance
Program No.:	10.440

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
<i>Maintenance & Operations</i>							
10.440.7001	Supplies/Division Expense	1,497	3,595	2,500	3,000	2,500	2,500
10.440.7002	Construction Supplies	4,979	27	5,000	475	500	5,000
10.440.7003	Minor Equipment	350	337	200	143	150	200
10.440.7005	Household Expense	-	271	-	-	-	-
10.440.7025	Equipment Rental	-	431	500	-	-	500
10.440.7401	Equipment Repair	-	873	100	-	100	100
10.440.7402	Facility Repair & Maintenance	57,145	53,924	226,925	115,000	40,000	55,000
10.440.7407	A/C & Heating Services	19,843	6,347	20,000	7,300	15,000	10,000
10.440.7408	Plumbing Services	1,522	5,803	6,000	500	3,000	3,000
10.440.7411	Building Security	9,174	13,251	12,000	9,000	12,000	12,000
10.440.7501	Landscape Contract	6,370	8,511	10,000	8,525	5,000	5,000
10.440.7514	Professional Services	3,958	3,545	4,000	200	4,000	4,000
		104,836	96,915	287,225	144,143	82,250	97,300
<i>Capital Outlay</i>							
10.440.8100	Equipment	5,704	-	-	-	-	-
		5,704	-	-	-	-	-
Total Building Maintenance		\$ 270,180	\$ 279,355	\$ 589,542	\$ 347,642	\$ 244,143	\$ 263,871

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 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 1,267,271	\$ 1,233,552	\$ 1,482,820	\$ 1,424,354	\$ 1,628,649	\$ 1,675,772
Maintenance & Operations	446,745	406,517	563,930	477,579	623,505	646,110
Capital Outlay	-	82,556	73,000	68,160	40,000	-
Total Expenditures	\$ 1,714,016	\$ 1,722,624	\$ 2,119,750	\$ 1,970,093	\$ 2,292,154	\$ 2,321,882
Percentage Change	5.6%	7.8%	23.7%	18.8%	16.3%	1.3%

Personnel Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Full-time Positions						
Director of Communications	1	1	1	1	1	1
Education Coordinator	1	1	1	1	1	1
Public Information Officer	1	1	1	1	1	1
Director of Information Technology	-	-	1	1	1	1
Information Technology Manager	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	1	1	-	-	-	-
Customer Service Representative II	1	1	2	2	2	2
	10	10	10	10	10	10

Department: Communications

Program: Public Information

Program No.: 10.510

Budget Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 432,020	\$ 333,236	\$ 652,126	\$ 562,150	\$ 627,186	\$ 644,279
Maintenance & Operations	153,765	111,492	203,620	151,639	235,395	210,150
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 585,785	\$ 444,728	\$ 855,746	\$ 713,789	\$ 862,581	\$ 854,429

Personnel Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Full-time Positions						
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 Information Officer	1	1	1	1	1	1
	4	4	4	4	4	4

Fund: Operating
Department: Communications
Program: Public Information
Program No.: 10.510

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
	Personnel						
10.510.6001	Salaries - Regular	\$ 270,029	\$ 216,933	\$ 481,560	\$ 395,000	\$ 447,474	\$ 460,899
10.510.6002	Extra Help/Seasonal	19,273	24,260	22,606	26,850	24,580	23,500
10.510.6003	Overtime	2,678	27	3,000	550	3,000	3,000
10.510.6004	Bilingual Pay	-	960	3,120	3,120	3,120	3,120
10.510.6101	Comp Time Payout	7,714	-	1,500	1,260	1,500	1,500
10.510.6102	Vacation Payout	15,010	-	1,050	1,050	1,050	1,050
10.510.6103	Sick Leave Payout	1,534	-	1,000	1,000	1,000	1,000
10.510.6105	Executive Leave	2,328	2,416	4,200	4,200	4,200	4,500
10.510.6209	Unemployment Insurance	2,399	1,736	3,038	2,170	2,170	2,170
10.510.6210	Medicare & FICA	5,175	3,822	7,512	5,500	7,512	7,600
10.510.6212	Retirement	38,169	18,303	40,500	39,500	40,500	42,500
10.510.6220	Health Insurance	44,399	47,880	60,240	59,000	60,240	62,500
10.510.6230	Dental Insurance	392	1,162	1,500	550	1,500	1,500
10.510.6240	Life and AD&D Insurance	68	431	1,000	550	1,000	1,000
10.510.6245	LTD Insurance	1,593	1,352	1,500	1,350	1,500	1,500
10.510.6250	Vision Insurance	59	142	500	150	500	500
10.510.6269	Short Term Disability	1,003	771	1,000	750	1,000	1,100
10.510.6275	Deferred Compensation	11,594	8,240	12,500	14,800	20,540	20,540
10.510.6290	Auto Allowance	8,600	4,800	4,800	4,800	4,800	4,800
		\$ 432,020	\$ 333,236	\$ 652,126	\$ 562,150	\$ 627,186	\$ 644,279

Department: Communications
Program: Public Information
Program No.: 10.510

Fund: Operating
Department: Communications
Program: Public Information
Program No.: 10.510

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
10.510.7001	Supplies/Division Expense	3,317	1,635	2,500	1,492	2,000	2,000
10.510.7003	Minor Office Equipment	374	2,605	4,500	1,550	4,700	2,500
10.510.7004	Uniforms	4,101	97	7,500	8,965	7,600	7,500
10.510.7006	Postage	-	-	-	-	-	-
10.510.7007	Printing Costs	48,155	25,835	51,000	37,500	39,600	45,000
10.510.7019	Publications	-	-	-	-	-	-
10.510.7022	Public Relations - Contract Serv	11,266	8,897	17,770	16,950	53,260	25,260
10.510.7023	Promotional Supplies	22,304	13,953	14,150	5,500	12,500	12,500
10.510.7110	Cellular Service	2,185	2,217	-	1,650	4,000	-
10.510.7401	Equipment Repair	-	-	-	-	3,000	-
10.510.7514	Professional Services	4,246	9	17,500	24,400	20,000	20,000
10.510.7602	Outreach Event Fees	3,318	3,993	4,500	2,055	4,500	4,500
10.510.7603	Vector Awareness Advertising	30,400	24,530	43,000	17,875	43,000	43,000
10.510.7606	Multi-Media Production	-	4,000	6,000	5,000	6,000	6,000
10.510.7903	Memberships	149	1,425	1,400	1,750	1,875	1,875
10.510.7904	Tuition Reimbursement	-	-	-	1,080	-	-
10.510.7906	Training	620	689	2,000	1,650	2,200	1,300
10.510.7907	Conferences & Meetings	6,308	7,932	12,900	11,900	10,645	12,200
10.510.7908	Continuing Education	17,020	13,674	18,900	12,322	13,900	19,900
10.510.7909	Education Program	-	-	-	-	6,615	6,615
		153,765	111,492	203,620	151,639	235,395	210,150
Capital Outlay							
10.510.8100	Equipment	-	-	-	-	-	-
		-	-	-	-	-	-
Total Public Information		\$ 585,785	\$ 444,728	\$ 855,746	\$ 713,789	\$ 862,581	\$ 854,429

Department: Information Technology

Program: Information Technology

Program No.: 10.520

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 569,083	\$ 589,841	\$ 621,131	\$ 662,390	\$ 779,020	\$ 801,479
Maintenance & Operations	292,980	295,025	360,310	325,940	388,110	435,960
Capital Outlay	-	82,556	73,000	68,160	40,000	-
Total Expenditures	\$ 862,063	\$ 967,421	\$ 1,054,441	\$ 1,056,490	\$ 1,207,130	\$ 1,237,439

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Full-time Positions						
Director of Information Technology	-	-	1	1	1	1
Information Technology Manager	1	1	-	-	-	-
Information Technology Analyst	1	1	1	1	1	1
Data Application Specialist	1	1	1	1	1	1
GIS Coordinator	-	0	-	1	1	1
Information Technology Coordinator	1	1	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>5</u>

Fund: Operating

Department: Communications

Program: Information Technology

Program No.: 10.520

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
	Personnel						
10.520.6001	Salaries - Regular	\$ 418,092	\$ 429,268	\$ 459,745	\$ 476,920	\$ 577,205	\$ 594,522
10.520.6003	Overtime	231	-	1,500	950	1,500	1,545
10.520.6004	Bilingual Pay	1,032	1,040	1,040	1,040	1,040	1,072
10.520.6101	Comp Time Payout	7,939	1,382	2,500	2,980	3,150	3,245
10.520.6102	Vacation Payout	11,368	8,451	7,500	13,965	14,500	14,935
10.520.6103	Sick Leave Payout	1,073	2,461	3,300	2,165	2,550	2,627
10.520.6105	Executive Leave	382	6,880	4,500	4,500	4,500	4,635
10.520.6209	Unemployment Insurance	1,863	2,043	1,736	2,170	2,170	2,170
10.520.6210	Medicare & FICA	7,027	7,073	6,960	7,929	9,105	9,375
10.520.6212	Retirement	48,225	53,839	51,950	68,546	75,500	77,765
10.520.6220	Health Insurance	46,131	47,835	50,000	51,800	52,500	54,075
10.520.6230	Dental Insurance	975	1,209	1,500	1,360	1,500	1,545
10.520.6240	Life and AD&D Insurance	703	741	1,000	690	1,000	1,030
10.520.6245	LTD Insurance	2,375	2,408	2,700	2,395	2,700	2,781
10.520.6250	Vision Insurance	272	283	300	310	300	309
10.520.6269	Short Term Disability	1,435	1,469	1,600	1,550	1,600	1,648
10.520.6275	Deferred Compensation	16,960	18,460	18,500	18,320	23,400	23,400
10.520.6290	Auto Allowance	3,000	5,000	4,800	4,800	4,800	4,800
		\$ 569,083	\$ 589,841	\$ 621,131	\$ 662,390	\$ 779,020	\$ 801,479

Department: Information Technology
Program: Information Technology
Program No.: 10.520

Fund: Operating
Department: Communications
Program: Information Technology
Program No.: 10.520

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
10.520.7001	Supplies/Division Expense	18,654	10,556	21,600	19,900	22,750	22,750
10.520.7003	Minor Office Equipment	57,477	50,426	42,150	41,500	47,750	47,000
10.520.7024	Computer Software	6,310	5,035	7,000	6,500	11,200	7,000
10.520.7110	Cellular Service	2,862	2,805	3,500	2,500	4,500	4,500
10.520.7401	Equipment Repair	981	-	4,000	-	7,000	7,000
10.520.7505	IT Recovery	4,771	4,823	6,000	-	6,000	6,000
10.520.7510	Computer Consultant	3,700	-	15,000	2,900	25,000	10,000
10.520.7511	Software License	173,065	198,642	231,560	231,500	223,410	290,210
10.520.7605	Digital Maps	21,000	16,710	20,000	18,250	30,000	30,000
10.520.7903	Memberships	260	260	500	-	500	500
10.520.7904	Tuition Reimbursement	-	-	1,500	-	1,500	1,500
10.520.7905	Mileage Reimbursement	-	-	500	-	500	500
10.520.7906	Training	1,412	4,317	2,000	-	2,000	2,000
10.520.7907	Conferences & Meeting	2,489	1,450	5,000	2,890	6,000	7,000
		292,980	295,025	360,310	325,940	388,110	435,960
Capital Outlay							
10.520.8100	Equipment	-	82,556	73,000	68,160	40,000	-
		-	82,556	73,000	68,160	40,000	-
Total Information Technology		\$ 862,063	\$ 967,421	\$ 1,054,441	\$ 1,056,490	\$ 1,207,130	\$ 1,237,439

Department: Communications
Program: Public Service
Program No.: 10.530

Budget Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Personnel	\$ 266,168	\$ 310,475	\$ 209,563	\$ 199,814	\$ 222,443	\$ 230,014
Maintenance & Operations	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 266,168	\$ 310,475	\$ 209,563	\$ 199,814	\$ 222,443	\$ 230,014

Personnel Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Full-time Positions						
Customer Service Representative I	2	1	-	-	-	-
Customer Service Representative II	-	1	2	-	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>2</u>

Fund: Operating
Department: Communications
Program: Public Service
Program No.: 10.530

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel							
10.530.6001	Salaries - Regular	\$ 192,744	\$ 220,614	\$ 148,979	\$ 142,500	\$ 153,450	\$ 158,054
10.530.6003	Overtime	1,171	1,641	1,400	500	1,400	1,442
10.530.6004	Bilingual Pay	2,824	3,120	2,080	2,080	2,080	2,080
10.530.6007	Carpool Incentive	580	520	520	520	520	520
10.530.6101	Comp Time Payout	-	185	1,000	1,460	1,500	1,500
10.530.6102	Vacation Payout	-	-	2,000	-	1,000	1,000
10.530.6103	Sick Leave Payout	-	-	500	-	-	500
10.530.6209	Unemployment Insurance	1,302	1,302	868	868	868	868
10.530.6210	Medicare & FICA	3,061	3,453	2,261	2,416	2,450	2,530.0
10.530.6212	Retirement	14,841	18,202	12,315	12,450	12,315	12,935
10.530.6220	Health Insurance	37,611	45,844	24,240	24,500	33,000	34,500
10.530.6230	Dental Insurance	910	951	1,000	470	1,000	1,050
10.530.6240	Life and AD&D Insurance	470	513	600	450	600	630
10.530.6245	LTD Insurance	1,207	1,403	1,500	1,270	1,500	1,575
10.530.6250	Vision Insurance	248	283	400	220	400	420
10.530.6269	Short Term Disability	649	754	1,000	750	1,000	1,050
10.530.6275	Deferred Compensation	8,550	11,690	8,900	9,360	9,360	9,360
		\$ 266,168	\$ 310,475	\$ 209,563	\$ 199,814	\$ 222,443	\$ 230,014

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 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
10.530.7001	Supplies/Division Expense	-	-	-	-	-	-
10.530.7003	Minor Office Equipment	-	-	-	-	-	-
10.530.7906	Training	-	-	-	-	-	-
10.530.7907	Conferences & Meetings	-	-	-	-	-	-
Capital Outlay							
10.530.8100	Equipment	-	-	-	-	-	-
Total Public Service		\$ 266,168	\$ 310,475	\$ 209,563	\$ 199,814	\$ 222,443	\$ 230,014

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 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Maintenance & Operations	\$ 844,194	\$ 571,680	\$ 787,700	\$ 781,345	\$ 1,008,100	\$ 823,300
Capital Outlay	-	395,674	100,000	166,785	-	-
Total Expenditures	\$ 844,194	\$ 967,354	\$ 887,700	\$ 948,130	\$ 1,008,100	\$ 823,300

Fund:	Facilities Improvement
Program:	Facilities Improvement
Program No.:	60.000

Budget Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations - District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations - HBP	30,231	59,551	51,700	28,725	43,350	47,800
Capital Outlay	-	395,674	100,000	166,785	-	-
Total Expenditures	\$ 30,231	\$ 455,225	\$ 151,700	\$ 195,510	\$ 43,350	\$ 47,800

Fund:	Facilities Improvement
Program:	Facilities Improvement
Program No.:	60.000

Account Number	Expenditure Classification	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Maintenance & Operations							
60.100.7520	Facility Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haster Business Park Expenditures:							
60.600.7500	Property Management	-	-	3,500	-	1,500	3,500
60.600.7501	Repairs & Maintenance	806	28,158	5,000	-	5,000	5,000
60.600.7504	A/C & Heating Services	2,271	4,310	6,500	550	4,500	5,500
60.600.7505	Landscape & Lot Maintenance	2,100	1,575	2,500	1,580	1,950	2,150
60.600.7508	Refuse Disposal	14,837	17,258	21,000	17,990	21,000	22,000
60.600.7510	HBP Utilities	3,901	3,909	4,000	2,405	2,900	2,950
60.600.7703	Property Taxes	6,317	4,341	9,200	6,200	6,500	6,700
		\$ 30,231	\$ 59,551	\$ 51,700	\$ 28,725	\$ 43,350	\$ 47,800
Capital Outlay							
60.000.8100	Equip & Improvements - District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.600.8100	Equipment & Improvements- HBP	-	395,674	100,000	166,785	-	-
		\$ -	\$ 395,674	\$ 100,000	\$ 166,785	\$ -	\$ -
Total Facilities Improvement		\$ 30,231	\$ 455,225	\$ 151,700	\$ 195,510	\$ 43,350	\$ 47,800

Fund:	Habitat Remediation Fund
Program:	Habitat Remediation Fund
Program No.:	70.000

Budget Summary		FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
Maintenance & Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund:	Habitat Remediation Fund
Program:	Habitat Remediation Fund
Program No.:	70.000

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
70.000.7505	<i>Maintenance & Operations</i> Habitat Remediation Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Habitat Remediation Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund:	Retiree Medical Insurance
Program:	Retiree Medical Insurance
Program No.:	90.000

Budget Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Maintenance & Operations	\$ 313,962	\$ 212,129	\$ 436,000	\$ 452,620	\$ 464,750	\$ 475,500
Total Expenditures	\$ 313,962	\$ 212,129	\$ 436,000	\$ 452,620	\$ 464,750	\$ 475,500

Fund:	Retiree Medical Insurance
Program:	Retiree Medical Insurance
Program No.:	90.000

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
	<i>Maintenance & Operations</i>						
90.000.7350	Medicare Premium Reim.	\$ 31,487	\$ 24,414	\$ 35,000	\$ 28,155	\$ 31,250	\$ 33,500
90.000.7352	Retiree Medical Allowance	99,998	94,841	105,000	111,245	115,000	120,000
90.000.7355	Health Insurance Premiums	81,636	92,195	95,000	112,870	117,500	121,000
90.000.7701	Administrative Fees	841	678	1,000	350	1,000	1,000
90.000.7909	Contribution to Section 115 Trust	100,000	-	200,000	200,000	200,000	200,000
		\$ 313,962	\$ 212,129	\$ 436,000	\$ 452,620	\$ 464,750	\$ 475,500
Total Retiree Medical Insurance		\$ 313,962	\$ 212,129	\$ 436,000	\$ 452,620	\$ 464,750	\$ 475,500

Fund:	Retirement Contingency
Program:	Retirement Contingency
Program No.:	95.000

Budget Summary						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
Maintenance & Operations	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ 300,000
Total Expenditures	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ 300,000

Fund:	Retirement Contingency
Program:	Retirement Contingency
Program No.:	95.000

Account Number	Expenditure Classification	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted	Estimate	Proposed	Projected
	Maintenance & Operations						
95.000.7001	O.C. Retirement System (OCERS)	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
95.000.7909	Contribution to Section 115 Trust	500,000	-	-	300,000	500,000	300,000
		\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ 300,000
	Total Retirement Contingency	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ 300,000

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted Budget	Estimated	Budget	Projected
4100	Property Tax	8,019,052	8,417,570	8,259,625	8,670,090	8,843,490	9,020,360
4105	1996 Benefit Assessment	1,574,185	1,577,396	1,589,500	1,589,500	1,592,000	1,623,840
4106	2004 Benefit Assessment	7,584,226	7,845,806	8,168,700	8,168,700	8,425,500	8,594,010
4200	Interest	619,370	665,129	505,000	741,000	748,410	763,380
4300	Miscellaneous	44,790	731	25,000	1,680	25,000	25,500
4305	Pass Thru Money	926,953	1,069,835	600,000	554,353	205,000	209,170
4310	Rent for Cell Site	10,987	12,312	28,000	35,800	38,500	39,270
4311	Rental Revenue Amortization	-	22,501	-	-	-	-
4315	VCJPA Pooled Services	167,494	160,345	25,000	-	35,000	25,500
4502	California State Commissioner	23,656	11,125	8,000	18,920	19,000	20,500
4504	Irvine Ranch Water District	22,788	21,114	15,000	25,025	25,000	24,500
4505	Orange County Sanitation Distr	864	675	1,000	425	500	3,000
4507	University of California - Irv	33,428	5,491	7,000	10,600	10,000	11,360
4508	U.S. Weapons Marsh	38,155		6,000	-		-
4509	Misc. Services Invoiced	7,692	3,656	5,000	3,567	3,500	10,000
Total Revenue		19,073,641	19,813,687	19,242,825	19,819,660	19,970,900	20,370,390
Salaries & Benefits		(10,562,942)	(11,349,675)	(12,023,748)	(11,686,314)	(12,591,550)	(12,758,960)
Maintenance & Operations		(3,693,225)	(3,381,493)	(4,533,210)	(3,767,944)	(6,057,610)	(4,572,210)
Capital Outlay		(261,901)	(384,085)	(414,855)	(669,648)	(356,980)	(161,480)
Total Expenditures		(14,518,068)	(15,115,253)	(16,971,813)	(16,123,906)	(19,006,140)	(17,492,650)
REVENUES VS EXPENDITURES		4,555,573	4,698,435	2,271,012	3,695,754	964,760	2,877,740
Transfers In		-	(61,000)	-	-	-	-
Transfers Out		(990,460)	(520,340)	(610,340)	(520,340)	(592,060)	(1,630,440)
NET INCOME		3,565,113	4,117,095	1,660,672	3,175,414	372,700	1,247,300

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
	<i>Personnel</i>						
6001	Salaries - Regular	(6,634,340)	(7,017,189)	(7,361,281)	(7,086,374)	(7,527,424)	(7,609,916)
6002	Extra Help / Seasonal	(1,007,310)	(1,252,241)	(1,370,538)	(1,100,821)	(1,408,252)	(1,405,994)
6003	Overtime	(85,314)	(85,638)	(108,900)	(101,336)	(118,850)	(121,832)
6004	Bilingual Pay	(17,752)	(23,200)	(19,760)	(24,200)	(23,920)	(23,952)
6006	Tool Allowance	-	(1,470)	(1,680)	(1,680)	(2,400)	(2,400)
6007	Carpool Incentive Pay	(2,760)	(3,120)	(2,600)	(3,120)	(3,120)	(3,120)
6101	Comp Time Payout	(121,717)	(41,409)	(67,000)	(68,655)	(79,550)	(77,927)
6102	Vacation Payout	(98,342)	(67,667)	(84,550)	(102,377)	(96,500)	(99,310)
6103	Sick Leave Payout	(12,397)	(18,164)	(26,500)	(23,579)	(24,950)	(26,335)
6104	Admin Leave	(10,060)	(9,860)	(15,000)	(5,500)	(15,000)	(15,450)
6105	Executive Leave	(16,116)	(33,433)	(32,520)	(51,565)	(29,920)	(33,903)
6209	Unemployment Insurance	(56,401)	(61,942)	(59,490)	(57,224)	(60,326)	(59,458)
6210	Medicare & FICA	(120,271)	(127,972)	(132,394)	(127,044)	(141,306)	(142,187)
6212	Retirement	(880,048)	(1,000,700)	(1,069,371)	(1,254,507)	(1,294,152)	(1,324,314)
6220	Health Insurance	(1,096,139)	(1,167,989)	(1,214,600)	(1,209,303)	(1,260,490)	(1,303,286)
6230	Dental Insurance	(14,282)	(12,888)	(20,320)	(11,580)	(19,350)	(20,200)
6240	Life Insurance	(11,352)	(12,151)	(14,400)	(11,017)	(14,050)	(14,749)
6245	LTD Insurance	(39,349)	(41,385)	(42,700)	(38,737)	(44,500)	(45,949)
6250	Vision Insurance	(3,331)	(3,229)	(5,794)	(3,131)	(4,250)	(4,382)
6260	Accidental Death & Dismemberme	-	(14)	-	-	-	-
6269	Short Term Disability	(23,232)	(23,910)	(25,250)	(23,631)	(25,600)	(26,658)
6275	Deferred Comp Benefit	(278,030)	(303,605)	(309,500)	(341,333)	(358,040)	(358,040)
6290	Auto Allowance	(34,400)	(40,500)	(39,600)	(39,600)	(39,600)	(39,600)
	Total Personnel	(10,562,942)	(11,349,675)	(12,023,748)	(11,686,314)	(12,591,550)	(12,758,960)

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
	Maintenance & Operations						
7001	Supplies / Division Expense	(124,506)	(74,015)	(112,700)	(103,977)	(141,750)	(110,750)
7002	Art & Construction Supplies	(4,979)	(27)	(5,000)	(475)	(500)	(5,000)
7003	Minor Office Equipment	(62,522)	(55,544)	(54,850)	(46,233)	(58,100)	(57,700)
7004	Uniforms	(79,697)	(77,665)	(80,200)	(83,465)	(82,600)	(84,500)
7005	Household Expense	(34,433)	(34,554)	(35,000)	(32,500)	(35,000)	(40,000)
7006	Postage	(2,909)	(1,679)	(4,500)	(3,350)	(4,500)	(4,500)
7007	Printing Costs	(48,155)	(25,835)	(51,000)	(37,500)	(39,600)	(45,000)
7008	Micro Lab	(145,692)	(112,780)	(108,500)	(108,378)	(110,000)	(110,000)
7009	Field Lab	(25,369)	(24,361)	(19,000)	(17,360)	(16,500)	(20,000)
7010	Environmental Biology	(15,309)	(15,021)	(25,000)	(18,700)	(20,000)	(17,000)
7011	Disease Surveillance	(4,026)	(3,807)	(6,500)	(6,325)	(5,000)	(5,000)
7012	General Lab Supplies	(47,557)	(66,218)	(65,000)	(43,555)	(50,000)	(50,000)
7014	Pesticides	(775,686)	(636,304)	(825,000)	(740,000)	(795,000)	(891,000)
7016	Rat Bait Station Supplies	(3,302)	(3,131)	(6,000)	(2,800)	(2,800)	(6,000)
7017	Protective Equipment	(53,544)	(45,286)	(50,000)	(36,250)	(50,000)	(50,000)
7018	Employee Physicals & First Aid	(19,000)	(11,686)	(12,000)	(9,990)	(12,000)	(15,000)
7019	Publications	(1,252)	(721)	(9,100)	(2,400)	(6,100)	(2,000)
7020	HR Recruitment Expense	(15,919)	(18,038)	(45,000)	(41,300)	(25,000)	(30,000)
7021	Auto Incident Administration	-	-	-	-	-	-
7022	Public Relations	(11,266)	(8,897)	(17,770)	(16,950)	(53,260)	(25,260)
7023	Promotional Supplies	(22,304)	(13,953)	(14,150)	(5,500)	(12,500)	(12,500)
7024	Computer Software	(6,310)	(5,035)	(7,000)	(6,500)	(11,200)	(7,000)
7025	Equipment Rental	-	(431)	(500)	-	-	(500)
7026	Disaster Preparedness Supplies	(2,192)	(313)	(7,500)	(1,390)	(5,500)	(3,500)
7110	Cellular Service	(80,814)	(60,747)	(78,320)	(47,595)	(57,200)	(76,200)
7120	Telephone	(29,301)	(24,092)	(30,000)	(25,550)	(29,500)	(31,000)
7210	Electricity	(91,538)	(96,596)	(105,000)	(104,900)	(115,000)	(121,000)
7220	Natural Gas	(3,403)	(6,488)	(7,000)	(5,500)	(7,000)	(7,000)
7230	Water	(6,792)	(8,289)	(9,000)	(10,550)	(11,500)	(12,500)
7310	Workers Compensation	(383,827)	(408,991)	(550,000)	(331,787)	(525,000)	(550,000)
7320	General Liability	(334,435)	(301,211)	(350,000)	(305,905)	(350,000)	(350,000)
7325	Settlement/Claims Paid	-	-	-	-	-	-
7330	Property Insurance & Admin Cos	(65,605)	(61,488)	(85,000)	(64,594)	(75,000)	(85,000)
7340	Earthquake Insurance	-	-	-	-	-	-

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
7360	Group Fidelity Premium	(1,565)	(1,644)	(2,000)	(1,729)	(2,000)	(2,300)
7401	Equipment Repair	(22,611)	(40,030)	(40,600)	(43,638)	(45,100)	(42,100)
7402	Facility Repair & Maintenance	(57,145)	(53,924)	(226,925)	(115,000)	(40,000)	(55,000)
7403	Rents & Leases of Equipment	(12,156)	(10,008)	(15,000)	(10,971)	(5,500)	(6,500)
7406	Security Alarm Expense	(1,080)	(835)	(1,500)	(1,480)	(1,500)	(1,500)
7407	A/C & Heating Services	(19,843)	(6,347)	(20,000)	(7,300)	(15,000)	(10,000)
7408	Plumbing Services	(1,522)	(5,803)	(6,000)	(500)	(3,000)	(3,000)
7410	Refuse Disposal	(9,305)	(10,510)	(11,500)	(11,200)	(11,500)	(12,100)
7411	Building Security	(9,174)	(13,251)	(12,000)	(9,000)	(12,000)	(12,000)
7501	Landscape Contract	(6,370)	(8,511)	(10,000)	(8,525)	(5,000)	(5,000)
7503	Contract & Applied Research	(7,604)	(2,125)	-	-	(3,500)	(3,500)
7504	Auditing Contract	(25,020)	(29,300)	(32,000)	(30,750)	(36,500)	(37,500)
7505	IT Recovery	(4,771)	(4,823)	(6,000)	-	(6,000)	(6,000)
7507	District Counsel	(26,301)	(25,819)	(45,000)	(50,245)	(45,000)	(55,000)
7508	Labor Counsel	(39,585)	(15,129)	(50,000)	(32,000)	(35,000)	(25,000)
7510	Computer Consultant	(3,700)	-	(15,000)	(2,900)	(25,000)	(10,000)
7511	Software Maintenance	(227,047)	(253,752)	(308,560)	(314,200)	(308,410)	(379,210)
7514	Professional Services	(117,065)	(107,599)	(171,500)	(199,500)	(1,921,665)	(230,000)
7516	Permits and Licenses	(400)	(590)	(2,000)	(950)	(500)	(500)
7522	District Mgr Discretionary M & O	(16,555)	(18,900)	(30,000)	(30,000)	(30,000)	(30,000)
7602	Outreach Event Fees	(3,318)	(3,993)	(4,500)	(2,055)	(4,500)	(4,500)
7603	Vector Awareness Advertising	(30,400)	(24,530)	(43,000)	(17,875)	(43,000)	(43,000)
7605	Digital Map	(21,000)	(16,710)	(20,000)	(18,250)	(30,000)	(30,000)
7606	Multi-Media Production	-	(4,000)	(6,000)	(5,000)	(6,000)	(6,000)
7701	Investment Administrative Fees	(12,438)	(13,042)	(12,000)	(10,300)	(12,000)	(13,000)
7702	Assessment Expense	(35,311)	(35,140)	(37,000)	(30,760)	(37,500)	(38,000)
7703	Taxes & Assessments	(7,491)	(5,098)	(9,500)	(4,200)	(5,500)	(6,500)
7704	Tax Collection Charge	(25,485)	(41,933)	(38,000)	(42,500)	(44,500)	(45,500)
7801	Toll Road Transponders	(3,420)	(3,420)	(6,700)	(6,500)	(3,700)	(6,700)

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted Budget	Estimated	Budget	Projected
7802	Fuel	(158,740)	(166,260)	(225,000)	(190,000)	(247,500)	(250,000)
7803	Vehicle Accessories	(38,473)	(46,127)	(55,000)	(53,000)	(55,000)	(55,000)
7804	Garage Equipment	(1,870)	(2,286)	(6,675)	(3,500)	(3,000)	(3,000)
7805	District Vehicle Wash	(1,018)	(560)	(1,000)	(1,000)	(1,000)	(1,000)
7901	Employee Events	(20,696)	(26,185)	(35,000)	(32,850)	(35,000)	(35,000)
7902	Trustee-in-Lieu	(27,700)	(27,700)	(42,000)	(28,000)	(42,000)	(42,000)
7903	Memberships	(41,448)	(49,300)	(63,800)	(72,075)	(78,555)	(80,575)
7904	Tuition Reimbursement	(372)	(3,179)	(7,750)	(3,195)	(7,690)	(7,000)
7905	Mileage Reimbursement	-	-	(500)	-	(500)	(500)
7906	Training	(42,658)	(23,156)	(14,700)	(12,910)	(15,700)	(18,000)
7907	Conferences & Meetings	(93,903)	(63,102)	(102,510)	(87,985)	(103,665)	(107,800)
7908	Continuing Education	(17,020)	(13,674)	(21,400)	(14,822)	(15,400)	(21,400)
7909	Education Program	-	-	-	-	(6,615)	(6,615)
	Total Maintenance & Operations	(3,693,225)	(3,381,493)	(4,533,210)	(3,767,944)	(6,057,610)	(4,572,210)
8100	Equipment	(261,901)	(384,085)	(414,855)	(669,648)	(356,980)	(161,480)
	Total Capital Outlay	(261,901)	(384,085)	(414,855)	(669,648)	(356,980)	(161,480)
	Fund 10 General Fund						
	Total Revenue	19,073,641	19,813,687	19,242,825	19,819,660	19,970,900	20,370,390
	Total Personnel	(10,562,942)	(11,349,675)	(12,023,748)	(11,686,314)	(12,591,550)	(12,758,960)
	Total Maintenance & Operations	(3,693,225)	(3,381,493)	(4,533,210)	(3,767,944)	(6,057,610)	(4,572,210)
	Total Capital Outlay	(261,901)	(384,085)	(414,855)	(669,648)	(356,980)	(161,480)
	Summary of Expenditures	(14,518,068)	(15,115,253)	(16,971,813)	(16,123,906)	(19,006,140)	(17,492,650)
	Transfers In	-	(61,000)	-	-	-	-
	Transfers Out	(990,460)	(520,340)	(610,340)	(520,340)	(592,060)	(1,630,440)
FUND 10	Net (Use of) Addition to Reserves	3,565,113	4,117,095	1,660,672	3,175,414	372,700	1,247,300

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
<i>Fund 20 Vehicle Replacement</i>							
4200	Interest	29,576	33,342	15,000	17,995	17,900	17,500
4300	Vehicle (Loss) Reimbursement	-	-	-	-	-	-
4400	Sale of Vehicles	87,655	-	10,000	-	36,000	18,000
5100	Transfers In	-	-	-	-	-	-
5200	Transfers Out	-	-	-	-	-	-
	Revenue & Transfers In Total	117,231	33,342	25,000	17,995	53,900	35,500
	Expense & Transfers Out Total	-	-	-	-	-	-
FUND 20	Net (Use of) Addition to Reserves	117,231	33,342	25,000	17,995	53,900	35,500
<i>Fund 30 Liability Reserve</i>							
Acct #	Description						
4200	Interest	17,025	21,800	7,500	11,770	10,500	10,500
5100	Transfers In	90,000	-	90,000	-	-	-
5200	Transfers Out	-	-	-	-	-	-
	Revenue & Transfers In Total	107,025	21,800	97,500	11,770	10,500	10,500
	Expense & Transfers Out Total	-	-	-	-	-	-
FUND 30	Net (Use of) Addition to Reserves	107,025	21,800	97,500	11,770	10,500	10,500
<i>Fund 40 Equipment Replacement</i>							
Acct #	Description						
4200	Interest	38,607	40,149	17,000	21,670	19,500	19,500
5100	Transfers In	-	-	-	-	-	-
5200	Transfers Out	-	19,500	-	-	-	-
	Revenue & Transfers In Total	38,607	40,149	17,000	21,670	19,500	19,500
	Expense & Transfers Out Total	-	19,500	-	-	-	-
FUND 40	Net (Use of) Addition to Reserves	38,607	59,649	17,000	21,670	19,500	19,500
<i>Fund 50 Emergency Vector</i>							
Acct #	Description						
4200	Interest	77,298	80,386	30,000	43,380	41,500	41,500
5100	Transfers In	-	-	-	-	-	-
5200	Transfers Out	-	41,500	-	-	-	-
	Revenue & Transfers In Total	77,298	80,386	30,000	43,380	41,500	41,500
	Expense & Transfers Out Total	-	41,500	-	-	-	-
FUND 50	Net (Use of) Addition to Reserves	77,298	121,886	30,000	43,380	41,500	41,500

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
<i>Fund 70 Habitat Remediation</i>							
Acct #	Description						
7505	Habitat Remediation Contracts	-	-	-	-	-	-
5100	Transfers In	-	-	-	-	-	-
5200	Transfers Out	-	-	-	-	-	-
	Revenue & Transfers In Total	-	-	-	-	-	-
	Expense & Transfers Out Total	-	-	-	-	-	-
FUND 70	Net (Use of) Addition to Reserves	-	-	-	-	-	-
<i>Fund 90 Retiree Medical</i>							
Acct #	Description						
4150	Retiree Medical	29,210	37,508	32,000	45,950	42,000	42,500
4151	PARS Trust Reimbursement	-	-	-	-	-	-
7350	Medicare Premium Reimbursement	(31,487)	(24,414)	(35,000)	(28,155)	(31,250)	(33,500)
7352	Retiree Medical Allowance	(99,998)	(94,841)	(105,000)	(111,245)	(115,000)	(120,000)
7355	Health Insurance Premium	(81,636)	(92,195)	(95,000)	(112,870)	(117,500)	(121,000)
7701	Administrative Fees	(841)	(678)	(1,000)	(350)	(1,000)	(1,000)
7909	Contribution to Section 115 Trust	(100,000)	-	(200,000)	(200,000)	(200,000)	(200,000)
5100	Transfers In	100,000	20,340	20,340	20,340	92,060	300,000
5200	Transfers Out	-	-	-	-	-	-
	Revenue & Transfers In Total	129,210	57,848	52,340	66,290	134,060	342,500
	Expense & Transfers Out Total	(313,962)	(212,129)	(436,000)	(452,620)	(464,750)	(475,500)
FUND 90	Net (Use of) Addition to Reserves	(184,753)	(154,281)	(383,660)	(386,330)	(330,690)	(133,000)

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
<i>Fund 95 Retirement Cont.</i>							
Acct #	Description						
7001	O.C. Retirement System	-	(300,000)	(300,000)	-	-	-
5100	Transfers In	300,460	-	-	-	-	830,440
	Revenue & Transfers In Total	323,027	42,344	11,500	22,870	21,500	851,940
FUND 95	Net (Use of) Addition to Reserves	(176,973)	(257,656)	(288,500)	(277,130)	(478,500)	551,940
OTHER FUNDS TOTAL							
	Revenues	792,396	275,869	233,340	183,975	280,960	1,301,440
	Expenditures	(813,962)	(451,129)	(736,000)	(752,620)	(964,750)	(775,500)
	Net (Use of) Addition to Reserves	(21,566)	(175,259)	(502,660)	(568,645)	(683,790)	525,940

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FISCAL YEARS 2023 THRU 2028
REVENUE AND EXPENDITURES**

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
FUND 60 FACILITIES IMPROVEMENT							
Acct #	Description						
4200	Interest	634,164	699,874	270,000	412,490	401,500	405,000
7501	HBP Repairs & Maintenance	(806)	(28,158)	(5,000)	-	(5,000)	(5,000)
7505	Landscape & Lot Maintenance	(2,100)	(1,575)	(2,500)	(1,580)	(1,950)	(2,150)
7510	HBP Utilities	(3,901)	(3,909)	(4,000)	(2,405)	(2,900)	(2,950)
7550	Tenant Improvements	-	-	-	-	-	-
7703	Property Taxes	(6,317)	(4,341)	(9,200)	(6,200)	(6,500)	(6,700)
8100	Equipment - HBP	-	(395,674)	(100,000)	(166,785)	-	-
	Total Revenues	795,311	699,874	415,000	558,490	446,500	405,000
	Personnel	-	-	-	-	-	-
	Maintenance & Operations	(30,231)	(59,551)	(51,700)	(28,725)	(43,350)	(47,800)
	Capital Outlay	-	(395,674)	(100,000)	(166,785)	-	-
	Total Expenditures	(30,231)	(455,225)	(151,700)	(195,510)	(43,350)	(47,800)
	Transfers In	500,000	500,000	500,000	500,000	500,000	500,000
	Transfers Out	-	-	-	-	-	-
FUND 60	Net (Use of) Addition to Reserves	1,265,080	744,648	763,300	862,980	903,150	857,200
GRAND TOTAL ALL FUNDS							
	Expense & Transfers Out Total	(16,352,721)	(16,541,947)	(18,469,853)	(17,592,376)	(20,606,300)	(19,946,390)
	Net (Use of) Addition to Reserves	4,808,626	4,686,484	1,921,312	3,469,749	592,060	2,630,440

Abatement - The removal or elimination of a problem, nuisance, or other disturbance especially of public health or safety significance.

Adult - The mature stage of a mosquito's life

Adulticide - A pesticide targeted to eliminate an insect pest in the adult stage.

Bloodmeal - The blood taken into a mosquito's gut for egg development.

Bs (*Bacillus sphaericus*) - A naturally occurring soil bacterium that infects and kills mosquito larvae, microbial insecticide that is commercially available.

Bti (*Bacillus thuringiensis israelensis*) - A naturally occurring soil bacterium that controls mosquito larvae; microbial insecticide that is commercially available, which is highly selective, controlling the larval stage of mosquitoes.

Efficacy - Effectiveness

Endemic- A disease constantly present in a particular region; native to a particular country, nation, or region, said of plants, animals and customs

Epidemic - An outbreak of disease affecting many individuals at once; a sudden rapid spread, growth or development of an insect population.

Gambusia - Is a genus of fish also known as mosquitofish

Host - A living organism that serves as a blood (food) source for a parasite.

Instar - The form assumed by insects between larval molts. Mosquitoes develop through 4 instars.

Integrated Vector Management - also know IVM, a control strategy that uses an mechanical devices, physical devices, genetic, biological, legal, cultural management, and chemical management

Larva(e) - For mosquitoes: the feeding aquatic state of the mosquito.

Larvicide - A pesticide targeted to eliminate an insect pest in the larval stage.

Mortality Rate - The proportion of deaths in a specific population

Mosquito-borne - Delivered by a mosquito.

Mosquito pool - A collection of mosquitoes, generally prepared and submitted for virus testing.

Permethrin - A synthetic insecticide of the pyrethroid class use for adulticiding.

Proboscis - The piercing mouthparts of the mosquito.

Pupa(e) - The intermediate stage between larva and adult, where the insect structures change to adult structures.

Resistance - A process where exposure to a normally toxic material produces a strain of genetically immune survivors.

Source Reduction - Elimination of mosquito producing sites.

Temperature inversion- When the temperature increases rather than decreases with increasing height which can greatly affect adulticiding applications or operations.

U.L.V. - Ultra Low Volume. A method of pesticide dispersal using small amounts of concentrated material to treat a large area.

Vector - An organism which transports and transmits a parasite or pathogen from one host to another; or causes direct harm or injury to people or animals; or causes significant annoyance to humans or animals.

RESOLUTION NO. 607

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

**ADOPT THE ANNUAL OPERATING, CAPITAL, AND REVENUE BUDGETS FOR
FISCAL YEAR 2026-27**

WHEREAS, the District Manager in collaboration with the Director of Finance has prepared and submitted a proposed annual operating budget for Fiscal Year 2026-27; 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 2026-27 Budget in the amount of \$20,606,300 for Operating, Capital, and Revenue budgets for all operational functions.

Revenues - All Funds	\$ 20,606,300
Expenditures - All Funds	FY 2026-27 Proposed
Personnel	12,591,550
Maintenance & Operations	7,065,710
Capital Outlay	356,980
Contributions to Other Reserves	592,060
Total	\$ 20,606,300

SECTION 2. That the FY 2026-27 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 21st day of May 2026, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Bob Ruesch, 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 21, 2026: APPROVED AS TO FORM:

Tanya Doby, Vice President

Alan R. Burns, District Counsel

	Orange County Mosquito and Vector Control District	
	AGENDA ITEM F.2	Date
	Prepared By: Lora Young, District Manager Submitted By: Lora Young, District Manager	May 21, 2026

Agenda Title:

Public Hearing to consider the ordering of a program of services and levy of the assessments for Fiscal Year 2026-27 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. 608 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 2026-27 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 2026-27 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 2026-27 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 2026-27 in the amount of \$9.34 per Equivalent Dwelling Unit for the District’s District No. 2 assessment, the Board of Trustees adopt by roll call vote Resolution No. 608, entitled, Approving the Engineer’s Reports, Confirming the Assessments for Fiscal Year 2026-27 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”).

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, shortly after 2020 the COVID-19 world-wide pandemic and associated economic uncertainty, delayed progress on this item. While COVID-19 has become endemic, unfortunately, mosquitoes and other vectors don’t comply with boundaries, and will continue to spread disease and impact our County. Invasive *Aedes*, and the local transmission of Dengue in Los Angeles County create an even more urgent need for planning for the long-term resources. Recognizing this persistent threat, in December 2024, the Board of Trustees again acted and voted to explore additional sources of revenue to address the increasing pressure of invasive *Aedes* mosquitoes endemic in Orange County.

On April 16, 2026, the Board adopted Resolution No. 606 directing the preparation of engineer's reports for the Orange County Mosquito and Vector Control District, Vector Surveillance and Control Assessment District #1, and the Mosquito, Fire Ant and Disease Control Assessment District #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. Attached are Engineer's Reports for District No. 1 and District No. 2.

The proposed assessment for District No. 1 for FY 2026-27 is \$1.92 per benefit unit. The total amount of revenues that would be generated by the assessments in FY 2026-27 is approximately \$1,592,000. The assessment rate for District No. 1 for FY 2026-27 is not proposed to increase from the assessment rate in fiscal year 2025-26.

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. 561 adopted by the Board authorized 2023 assessments at the maximum authorized assessment rate of \$8.55. Resolution No. 579 adopted by the Board authorized 2024 assessments at the maximum authorized assessment rate of \$8.81. Resolution No. 598 adopted by the Board authorized 2025 assessments at the maximum authorized assessment rate of \$9.07. For FY 2026-27, the maximum allowable rate for AD#2 is \$9.34/EDU, an increase of 3% over the current year's maximum allowable rate of \$9.07. Based upon the maximum allowable rate, AD#2 is set to generate approximately \$8,425,500 in FY 2026-27.

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 2026-27, 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
2021-22	0.87%	\$8.06	\$7.70	\$6,820,639	\$1,575,023
2022-23	7.51%	\$8.30	\$8.30	\$7,388,801	\$1,578,923
2023-24	5.77%	\$8.55	\$8.55	\$7,643,007	\$1,582,504
2024-25	2.53%	\$8.81	\$8.81	\$7,906,957	\$1,586,270
2025-26	3.33%	\$9.07	\$9.07	\$8,168,700	\$1,589,500
2026-27	3.02%	\$9.34	\$9.34	\$8,425,500	\$1,592,000

The notice for these public hearings was published in 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 2026-27.

Previous Relevant Board Actions for This Item:

Adoption of Resolution No. 606 directing preparation of Engineer’s Report – April 16, 2026

Strategic Plan Compliance: 5. Financial Sustainability: 5.1: Conduct revenue assessment to determine long-term financial needs

Fiscal Impact:

What Amount is being requested?

Is the Amount Requested Budgeted in the Current Fiscal Year?

If No, What Funds Are Requested?

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. 608



Orange County Mosquito and Vector Control District

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

May 2026
2026-27 Final Report

Engineer of Work:



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

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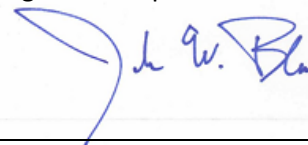
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Certificates

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 _____, 2026.

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 _____, 2026 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 _____, 2026.

District Manager, Orange County Mosquito and Vector Control District

Orange County Mosquito and Vector Control District



Vector Surveillance and Control Assessment (Assessment District No. 1)
Engineer's Report, FY 2026-27

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 2026-27 are \$1,592,000.

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 2026-27 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)	568,764	564,926.13	68.13%
Residential Condominium	180,039	64,273.92	7.75%
Multi-Family Residential (MFR)	25,971	92,719.36	11.18%
Commercial Uses	23,043	58,759.65	7.09%
Commercial Condominium	3,455	704.82	0.09%
Industrial Uses	10,663	35,347.85	4.26%
Industrial Condominium	2,669	1,715.10	0.21%
Rural Uses	1,440	9,297.50	1.12%
Miscellaneous Uses	339	138.72	0.02%
Vacant SFR	10,512	536.11	0.06%
Vacant MFR	375	68.85	0.01%
Vacant Commercial	1,870	476.85	0.06%
Vacant Industrial	599	201.62	0.02%
Exempt	144,624	-	0.00%
Total	974,363	829,166.48	100.00%

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

$$\$1.92 \text{ per Benefit Unit} \times 829,166.48 \text{ Benefit Units} = \$1,592,000$$

Dated: April 30, 2026



Engineer of Work

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

Improvement Category	Average Size (acres)	EDU Factor per Parcel
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

Improvement Category	EDU Factor	Benefit Factor	Total Benefit Units	Assessment @ \$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

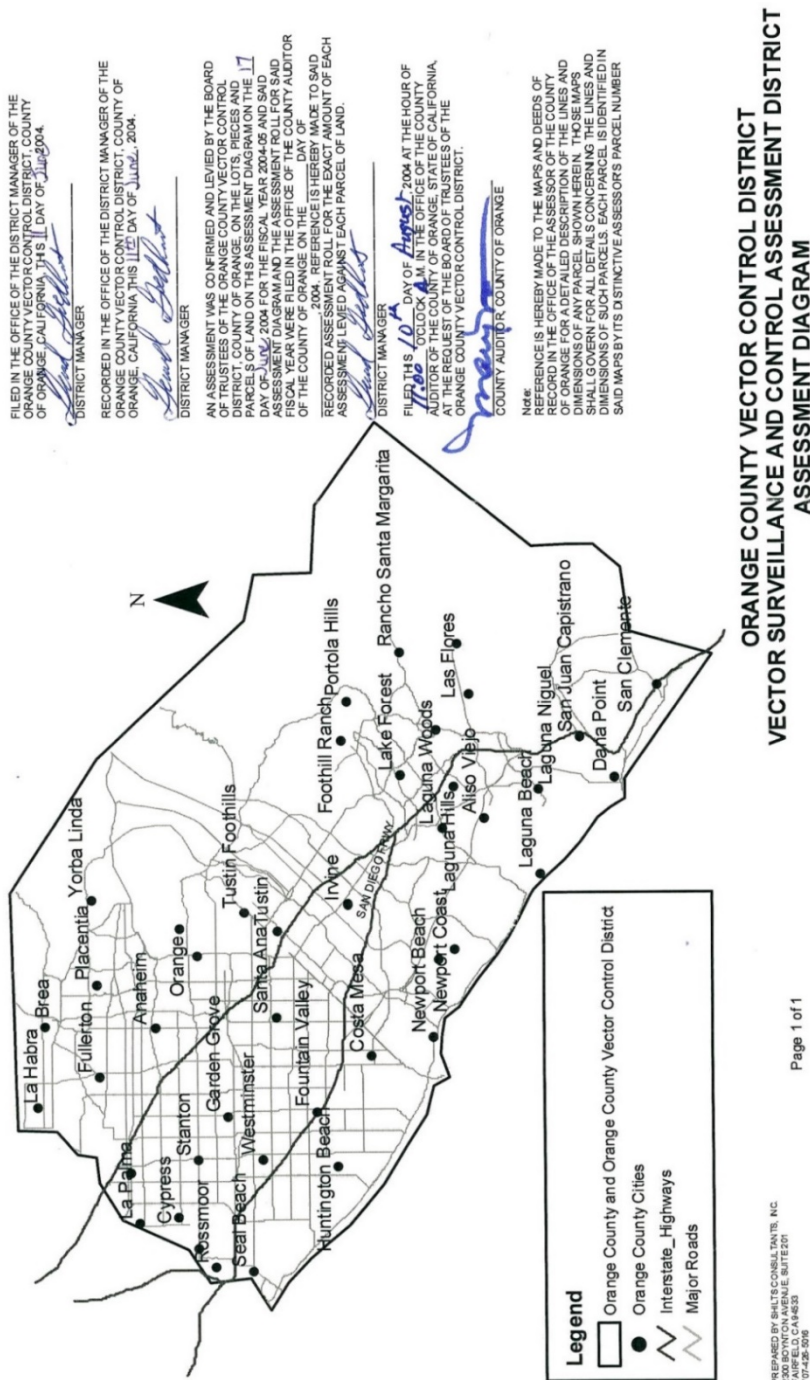
The duration of the Vector Surveillance and Control Assessment must be set by the District as required by the Code. It is proposed that the Assessment be levied for fiscal year 2026-27 and for every fiscal year thereafter so long as the vectors remain in existence.

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.



Orange County Mosquito and Vector Control District



Vector Surveillance and Control Assessment (Assessment District No. 1)
 Engineer's Report, FY 2026-27

Assessment Roll for Fiscal Year 2026-27

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.



Orange County Mosquito and Vector Control District

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

May 2026
2026-27 Final Report

Engineer of Work:



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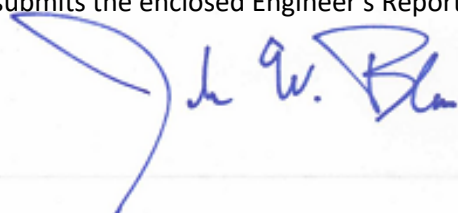
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CERTIFICATES

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 _____, 2026.

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 _____, 2026 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 _____, 2026.

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:

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.

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

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT Mosquito, Fire Ant and Disease Control Assessment (Assessment District No. 2) Estimate of Cost Fiscal Year 2026-27			
<i>Description</i>	<i>Cost</i>		
Vector Control Services and Related Expenditures			
Operations, Materials, and Supplies	\$7,065,710		
Personnel / Administration	\$12,591,550		
Capital Equipment and Fixed Assets	\$356,980		
Total Services and Operation	\$20,014,240		
Less:			
District Contribution for General Benefits and Other Services ¹	(\$11,544,935)		
District Contribution for Non-Assessed Parcels ² <i>(14,326 SFEs x \$9.34 = \$133,805)</i>	(\$133,805)		
Net Cost of Vector Control Services and Related Expenditures	\$8,335,500		
Incidental Costs			
County Collection, Levy Administration, and Other Incidentals ³	\$90,000		
Total Vector Control Services and Incidental Expenses (Net Amount to be Assessed)	\$8,425,500		
Budget Allocation to Property			
	Total	Assessment	Total
	SFE Units ⁴	per SFE	Assessment
	902,087.79	\$9.34	\$8,425,500

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 \$20,014,240 the District must contribute at least \$2,201,240 from sources other than the assessments. The District will contribute over \$11,544,935 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 \$8,335,500 for District No. 2 is the cost remaining after deducting the District's contribution of \$133,805 from other revenue sources, which offsets special benefits on non-taxable publicly owned property, property used for educational purposes, non-profit properties, etc., as shown in Figure 1. Adding Incidental Costs of \$90,000 to the Net Cost results in the Net Amount to Be Assessed on the Tax Roll of \$8,425,500.

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%.¹ 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 (2004)

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.

¹ 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.

General Benefit Calculation

3%	(General Scientific)
+ 3%	(General Educational)
+ 5%	(General Regional)
= 11%	(Total General Benefit)

The assessment's total budget for mosquito, RIFA and vector abatement, disease control, and fixed asset equipment is \$20,014,240. Of this total budget amount, the District will contribute \$11,544,935 of the total operating budget from sources other than the assessments from Assessment District No. 2. This contribution by the District equates to over 57% of the total budget, and constitutes significantly more than the 11% amount attributable to the general benefits from the Assessment Area's Services.

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.² 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.

² 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.

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.

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	= 1.00
Condominium	310,251	120,133	2.58	0.78	x 0.77	= 0.60
Multi-Family Residential	831,266	304,788	2.73	0.82	x 0.63	= 0.52
Mobile Home on Separate Lot	70,337	29,541	2.38	0.72	x 0.57	= 0.41

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 ¹	SFE Units per Fraction Acre ²	SFE Units per Acre Over 5 Acres ³
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

¹ Source: San Diego Association of Governments Traffic Generators Study.

² 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.)

³ 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 2026-27 is generally as follows:

Figure 4 - Summary Cost Estimate (FY 2026-27 Budget)

Description	Cost
Vector Control Services and Related Expenditures	\$20,014,240
Incidental Expenses	\$90,000
District Contribution for General Benefits / Other Services	<u>(\$11,544,935)</u>
Total Amount to Be Levied as Special Benefit	\$8,559,305
Calculated Assessment Rate FY 2026-27	\$9.34
Total Single Family Equivalent Units for <i>Non-Assessed Parcels</i>	14,326
District Contribution for Non-Assessed Parcels	<u>(\$133,805)</u>
Net Amount to Be Assessed on Tax Roll	\$8,425,500
Total Single Family Equivalent Units (SFEs)	916,413.79
Total Single Family Equivalent Units (<i>Non-Assessed Parcels</i>)	<u>14,326</u>
Total Single Family Equivalent Units (<i>Assessed Parcels</i>)	902,087.79
Applied Assessment Rate FY 2026-27	\$9.34

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 2025-26 was \$9.07. The annual change in the CPI from January 2025 to January 2026 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 3.02% and the unused carryover CPI from previous years was 7.13%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has been increased by 3.0%, from \$9.07 to \$9.34 per Single Family Equivalent unit (SFE). The estimate of cost and budget in this Engineer's Report supports assessments for Fiscal Year 2026-27 at the rate of \$9.34 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 2026-27 of \$9.34 per EBU. This assessment rate results in an increase of \$0.27 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 2026-27. 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 2026-27 for each parcel or lot of land within the Mosquito, Fire Ant and Disease Control Assessment Area.³

Dated: April 30, 2026



Engineer of Work

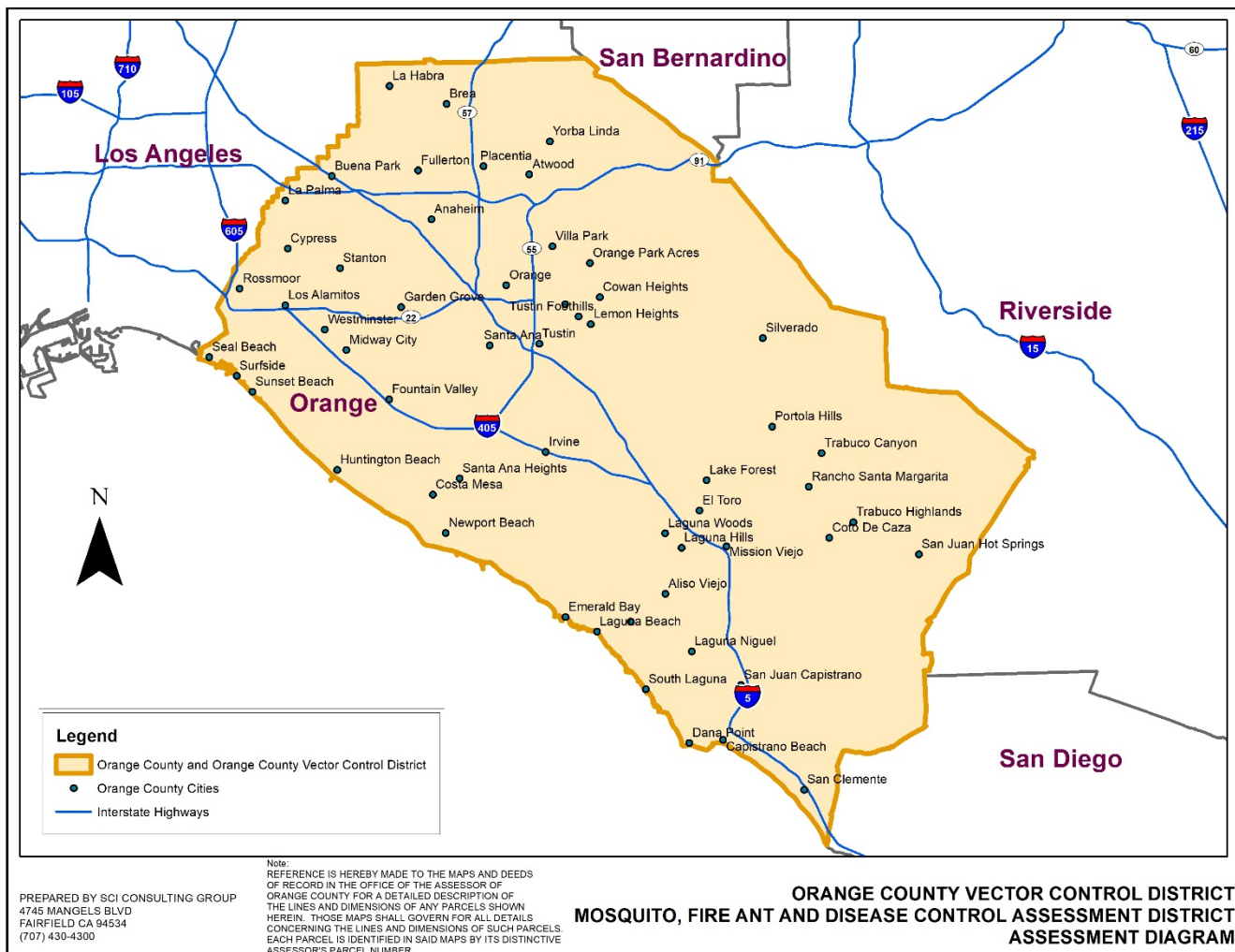
John W. Bliss

By _____
John W. Bliss, License No. C052091

³ 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.

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.



Orange County Mosquito and Vector Control District



Mosquito, Fire Ant and Disease Control Assessment (Assessment District No. 2)
 Engineer's Report, FY 2026-27

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.

Orange County Mosquito and Vector Control District



Mosquito, Fire Ant and Disease Control Assessment (Assessment District No. 2)
Engineer's Report, FY 2026-27

RESOLUTION NO. 608

**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 2026-27
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. 606, this Board directed SCI Consulting Group (the "Assessment Engineer") to prepare a report with regard to the Fiscal Year 2026-27 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 2026-27 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 2026-27 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 at the appointed time and place of May 21, 2026 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 Assessments for Fiscal Year 2026-27.

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 District No. 1 and for Assessment District 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 District No. 1 together with the diagram of the Assessment contained therein and the proposed assessment roll for Fiscal Year 2026-27 is hereby confirmed and approved.

SECTION 5. The Engineer's Report for Assessment District No. 2 together with the diagram of the Assessment contained therein and the proposed assessment roll for Fiscal Year 2026-27 is hereby confirmed and approved.

SECTION 6. That based on the oral and documentary evidence, including the Engineer's Report for Assessment District 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 District 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 2026-27 for Assessment District 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 \$1,592,000.

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. The change in the CPI from January 2025 to January 2026 was 3.02%. Consequently, the maximum rate authorized under Resolution No. 274 is \$9.34 per single family equivalent benefit unit. The levy of the Assessment District No. 2 Assessment at any rate of \$9.34 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 Assessment District No. 2 for FY 2026-27 of \$9.34 per EBU.

SECTION 10. That assessment for Fiscal Year 2026-27 for Assessment District No. 2 shall be continued at the assessment rate of NINE DOLLARS AND THIRTY FOUR CENTS (\$9.34) per single-family equivalent benefit unit. The estimated total annual assessment levy for Fiscal Year 2026-27 is \$8,425,500.

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 2026-27 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 21st day of May 2026, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Bob Ruesch, 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 21, 2026:
APPROVED AS TO FORM:

Tanya Doby, Vice President

Alan R. Burns, District Counsel

	Orange County Mosquito and Vector Control District	
	AGENDA ITEM F.3	Date
	Prepared By: Lora Young, District Manager Submitted By: Lora Young, District Manager	May 21, 2026

Agenda Title:

Authorize Side Letter Between the Orange County Mosquito and Vector Control District and the Orange County Mosquito and Vector Control District Employee Association Regarding a One-Year Extension of MOU and Cost of Living Adjustment (COLA)

Recommended Action:

The Board of Trustees authorize the District Manager to execute a side letter between the Orange County Mosquito and Vector Control District and the Orange County Mosquito and Vector Control District Employee Association (OCMVCDEA) regarding a one-year MOU extension and COLA.

Summary:

Since October 2025, District management and the Orange County Mosquito and Vector Control District Employee Association (OCMVCDEA) have been engaged in negotiations for a successor Memorandum of Understanding (MOU). To date, the parties have not reached a comprehensive agreement on a new contract.

Despite the lack of a finalized agreement, both parties recognize the importance of continuing to provide competitive compensation and financial stability for employees. In particular, the rising cost of living and inflationary pressures have had a measurable impact on the workforce. In the interest of supporting employees while allowing adequate time to continue good-faith negotiations, District staff and the OCMVCDEA have mutually agreed to pursue a side letter that provides for a one-year extension of the current MOU and includes a Cost of Living Adjustment (COLA) of 2.9% beginning in the first full pay period in July 2026 for employees. The COLA increase was included in the Fiscal Year 2026-27 Budget and results in an increase in personnel costs of \$271,450.

The proposed side letter does not resolve all outstanding negotiation items but instead serves as an interim measure to ensure employees receive a COLA increase while discussions toward a long-term agreement continue.

Previous Relevant Board Actions for This Item:

Side Letter Regarding Medical Benefits – December 2024
 Memorandum of Understanding – February 2022

Strategic Plan Compliance:3: Team of the Future 3.4: Provide a competitive workforce with defined roles and responsibilities for District positions.

Fiscal Impact:

What Amount is being requested? \$271,450 for FY2026-27

Is the Amount Requested Budgeted in the Current Fiscal Year? Yes

If No, What Funds Are Requested?

Exhibits:

Exhibit A: Side Letter Regarding COLA

**Side Letter Agreement
Between the Orange County Mosquito and Vector Control District and the
Orange County Mosquito and Vector Control District Employee Association
Re Medical Insurance Premiums**

The Orange County Mosquito and Vector Control District (“District”) and the Orange County Mosquito and Vector Control District Employee Association (“Association”) collectively referred to as the Parties, enter into this agreement effective July 1, 2026 based on authority granted to the District Manager by the Board of Trustees on May 21, 2026 on the subject of Collective Bargaining Agreements as follows:

1. The term of the existing MOU (July 1, 2023 through June 30, 2026) shall be extended for one year and will expire on June 30, 2027.
2. A Cost of Living pay rate adjustment of 2.9% shall be applied beginning the first full pay period in July 2026.
3. All other terms of the existing MOU shall continue in full force and effect.

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT


Lora Young
District Manager

Date

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT EMPLOYEE ASSOCIATION

Brian Brannon
OCMVCDEA President

Date

	Orange County Mosquito and Vector Control District	
	AGENDA ITEM F.4	Date
	Prepared By: Lora Young, District Manager Submitted By: Lora Young, District Manager	May 21, 2026

Agenda Title:

Approve the Rate Increase for District Counsel's Firm

Recommended Action:

Approve the rate increase for the District Counsel's firm.

Summary:

District Counsel is requesting a 9% increase in the firm's legal rates. The rates for District Counsel were last adjusted in 2022.

The proposed rates would be as follows:

- District Counsel/Partner - \$220
- Senior attorney - \$195
- Associate attorney - \$180
- Law Clerk - \$105
- Paralegal (qualified per Bus, & Prof. Code 6450) - \$105

The District Manager recommends the Board discuss and approve a one-time rate increase for District Counsel legal rates.

Previous Relevant Board Actions for This Item:

The Board last adjusted these rates in 2022.

Strategic Plan Compliance: None

Fiscal Impact:

What Amount is being requested? \$4,900

Is the Amount Requested Budgeted in the Current Fiscal Year? Yes

If No, What Funds Are Requested?

Exhibits:

Exhibit A: Attorney's request letter

Exhibit B: Schedule of rates provided by Counsel



To: Honorable President and Board

From: Alan R. Burns (Harper & Burns LLP)

Date: March 19, 2026

Re: REQUEST FOR INCREASE IN OUR COMPENSATION

Now that we are considering the budget and any rate increases, I would like to request one for my firm.

Our rates were last increased in 2022 to \$202.00 for partner services. Since that time our expenses have gone up (employee salary and benefits, insurance, computers, publications, postage, internet, utilities, State Bar fees, etc.) as has the Department of Labor consumer price index in the Los Angeles-Anaheim-Riverside areas:

2023	3.5
2024	2.5
2025	3
Total:	9%

We are therefore requesting increase of 9% to cover the years since our last increase. That would raise our rates to \$220.00 per hour for attorney services at the partner level, and similar increases for other legal professionals.

Our rates remain extremely competitive compared to other current rates: Greater Los Angeles currently pays \$150-270 for attorneys and \$100-120 for paraprofessionals (Richards Watson); San Gabriel \$275-425 for attorneys, \$200-220 for paraprofessionals (Colantuono, Highsmith & Whatley), and Northwest \$290-330 Attorney and \$165 Paralegal (Burke, Williams).

Thank you for considering our request.

HARPER & BURNS LLP

Alan R. Burns

Exhibit A

Hourly Legal Rates

District Counsel/Partner \$220

Senior attorney \$195

Associate attorney \$180

Law Clerk \$105

Paralegal (qualified per Bus, & Prof. Code 6450) \$105



Orange County Mosquito and Vector Control District

A Public Health Agency Serving Orange County Since 1947

Conference and Meeting Report

Staff of the Orange County Mosquito and Vector Control District and its Board of Trustees attend a variety of educational seminars, conferences and symposia annually. This report provides a brief summary of the event attended, and the organizational value of that attendance to the District.

Staff Name and Title: Miquel Jacobs, Director of Communications

Name of Conference/Event: CSDA Legislative Days

Date: 4/6/2026 To 4/8/2026

Location: Sacramento, Calif.

Summary

I had the opportunity to attend the California Special Districts Association Legislative Day in Sacramento from April 6-8. Similar to the MVCAC Legislative Days held in March, this event is key in connecting with elected state representatives to get mosquito and vector control issues front of mind, networking for future requests, and improving legislative advocacy skills while representing the District.

We began with an update from Assembly member Rhodesia Ransom before leaning heavily into state legislative updates of interest for California Special Districts, including two artificial intelligence assembly bills (1898 and 2027).

My specific legislative visits afterwards included meeting with Assemblymember Michelle Rodriguez (AD 53), Assemblymember Tri Ta (AD 70) and staff members for Phillip Chen (AD 59) and Avelino Valencia (AD 68). Some of these legislators I previously had the opportunity to advocate with, and the continued follow-up was met with not only a thanks but a remembrance of the issues that we discussed in previous meetings. Instances like this are reasons why we know these legislative visits are beneficial to the District, and I hope to continue enhancing my advocacy efforts in the future.

Miquel Jacobs

4/14/2026

Signature

Date

Miquel Jacobs

Printed Name



Orange County Mosquito and Vector Control District

A Public Health Agency Serving Orange County Since 1947

Conference and Meeting Report

Staff of the Orange County Mosquito and Vector Control District and its Board of Trustees attend a variety of educational seminars, conferences and symposia annually. This report provides a brief summary of the event attended, and the organizational value of that attendance to the District.

Staff Name and Title: Tawnia Pett, Executive Assistant/Clerk of the Board

Name of Conference/Event: Municipal Clerk Annual Conference

Date: 4/29/2026 To 5/1/2026

Location: Anaheim, CA

Summary

This is the second time I have attended the Municipal Clerk Annual Conference and the second time it has been in Orange County to my knowledge. Attending this conference allowed me to network with a broader community of clerks- City and County Clerks, Clerks from JPA's as well as from other Special Districts all attended this conference. Networking with so many agency for three days allowed me to further my connections with numerous clerks, including many from Orange County that I hadn't met before, or that I had the opportunity to reconnect with. It's always nice to have a relationship with the city clerks from Orange County since I am often communicating with them to get documents for Trustees.

I also networked with a number of new vendors that I had not seen at other conferences before. There are some opportunities to get some new technologies in the future to help with my clerking duties, or possibly switch vendors for better pricing on products we are currently using.

Tawnia Pett

Staff Signature

Tawnia Pett

Staff Printed Name

Lora Young

Dept Mgr Signature

5/4/2026

Date

