

PLACER MOSQUITO & VECTOR CONTROL DISTRICT BOARD OF TRUSTEES FINANCE COMMITTEE MEETING

2021 Opportunity Drive
Roseville, CA 95678

REGULAR MEETING AGENDA

May 6, 2025, 1:30 PM

www.placermosquito.org

This meeting will be conducted in person and via teleconference. Trustees may, as provided by law, participate remotely under some circumstances. The Board encourages the public to participate remotely by calling (408) 638-0968 and when prompted, enter the Meeting ID: 854 5147 1823 or <https://us06web.zoom.us/j/85451471823>

Finance Committee Members: Russ Kelley, Peter Gilbert and Ross Hutchings

Board of Trustees

Sandy Bendorf
City of Auburn

Will Stockwin
City of Colfax

Peter Gilbert
City of Lincoln

Russ Kelley
Town of Loomis

Merry L. Holliday-
Hanson, Ph.D.
Placer County

Jill Gayaldo
City of Rocklin

Ross Hutchings
City of Roseville

General Manager
Joel Buettner

1 Call to Order

2 Public Comment

Members of the public shall be allowed to address the committee concerning any item that has been describe in the notice of this meeting and which are within the jurisdiction of the Board; however, no action shall be taken on any item not appearing on the agenda unless otherwise authorized by the Board pursuant to Government Code Section 54954.2(b). It is requested that comments be limited to no more than 5 minutes

3 District Budget

- A. Discuss 2025-26 Preliminary Budget
- B. Discuss Replenishment of Designations
- C. Discuss Capital Budget

4 Adjournment

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District at (888) 768-2343, fax (916) 380-5455, and/or send e-mail to info@placermosquito.org. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

Documents and materials relating to an open session agenda item that are provided to the PMVCD Board less than 72 hours prior to a regular meeting will be available for public inspection and copying at 2021 Opportunity Drive, Roseville, CA 95678.

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PMVCD FY 2025-2026 DRAFT BUDGET

	FY 25/26	FY 24/25	Change \$	Change %
REVENUE				
RC-0010-TAXES-Current Secured Property (40010)	70,324	67,619	2,705	3.8%
RC-0020-TAXES-Property Tax Impounds (40020)	13	13	0	0.8%
RC-0040-TAXES-Railroad Unitary Property (40040)	106	102	4	3.8%
RC-0050-TAXES-Unitary & Op Non-Unitary Property (40050)	2,631	2,530	101	3.8%
RC-0060-TAXES-Current Unsecured Property (40060)	1,434	1,379	55	3.8%
RC-0070-TAXES-Delinquent Secured Property (40070)	1	-	1	100.0%
RC-0090-TAXES-Delinquent Unsecured Property (40090)	28	27	1	3.8%
RC-0110-TAXES-Current Supplemental Property (40100)	3,133	3,012	120	3.8%
RC-0120-TAXES-Delinquent Supplemental Property (40110)	1	1	0	3.8%
RC-0270-Other Taxes (40180)	384,873	366,546	18,327	4.8%
RC-0580-Interest with Fiscal Agent (42010)	65,000	40,000	25,000	38.5%
RC-0600 Short-Term Rents & Concessions (GL42030)	6,000	6,000	-	0.0%
RC-1440-Homeowners Property Tax Relief (44350)	398	382	15	3.8%
RC-1720-Direct Charges (46030)	6,026,681	5,739,696	286,985	4.8%
RC-3080-Miscellaneous Other Revenues (48030)	1,720	16,000	(14,280)	-830.2%
RC-3170-Proceeds from Sale of Capital Assets (49030)	5,000	10,000	(5,000)	-100.0%
	6,567,344	6,253,308	314,035	4.8%
EXPENDITURES				
Salaries and Benefits	PG700000			
SC-1810-Salaries and Wages (51010)	2,648,398	2,482,992	165,406	6.2%
SC-1819-Overtime and Call Back (51040)	19,104	16,981	2,123	11.1%
SC-1852-CalPERS (51210)	378,677	336,092	42,585	11.2%
SC-1855-FICA (51220)	47,636	47,898	(262)	-0.6%
SC-1858-Other Postemployment Benefits (OPEB) (51240)	177,654	175,702	1,952	1.1%
SC-1888-Employee Benefits Other Agencies (51350)	674,910	582,417	92,493	13.7%
SC-1897-Other Benefits (51380)	873	873	-	0.0%
SC-3630-Trustee Meetings Compensation (52520)	8,400	8,400	-	0.0%
	3,955,652	3,642,955	312,697	7.9%
				60.2%
Materials, Supplies and Services	PG700000			
SC-2040-Work Clothes (52030)	6,000	6,000	-	0.0%
SC-2110-Food and Water, All Types (52050)	800	800	-	0.0%
SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	1,200	1,200	-	0.0%
SC-2550-Membership / Registration / Association / Warranties (52240)	35,226	31,080	4,146	11.8%
SC-2661-Office Supplies Excluding Paper Goods (52330)	7,500	7,500	-	0.0%
SC-2790-Postage (52340)	500	275	225	45.0%
SC-2820-Personnel Services (52360)	18,875	18,875	-	0.0%
SC-2860-SB2557 Property Tax Admin Costs (52360)	1,388	1,488	(100)	-7.2%
SC-2900-Audit Costs (52360)	12,100	11,000	1,100	9.1%
SC-2940-Consulting Services (52360)	11,300	-	11,300	100.0%
SC-2945-Uniform Rental and Laundry Services (52360)	10,973	10,973	-	0.0%
SC-3070-AB2838 - LAFCO Fees (52360)	6,965	5,131	1,835	26.3%
SC-3130-Legal Services (52370)	15,000	15,000	-	0.0%
SC-3460-Short-Term Equipment Rental or Lease Services - 1099 (52440)	2,400	2,400	-	0.0%
SC-3895-Publications and Legal Notices (52570)	625	400	225	36.0%
SC-4000-Educational/Training Services (52785)	8,865	9,450	(585)	-6.6%
SC-4070-Tuition Reimbursement (52590)	5,000	5,000	-	0.0%
SC-4280-Travel & Transportation (52790)	36,584	21,195	15,389	42.1%
SC-4290-Mileage (52790)	2,100	2,100	-	0.0%
SC-4705-Internal Professional and Special Services (Non-Interfund Transfer) (52390)	16,509	16,331	178	1.1%
	235,624	166,197	69,427	29.5%
				11.5%
Other Expenditures	PG700000			
SC-2840-Collection Charges (52360)	100,396	96,862	3,535	3.5%
SC-4720-Lease Purchase Principal (53040)	305,000	293,000	12,000	3.9%
SC-4760-Lease Purchase Interest (53080)	34,287	43,437	(9,149)	-26.7%
SC-2140-Insurance and Insurance Services (52080)	221,108	227,027	(5,919)	-2.7%
	660,792	660,325	467	0.1%
				10.1%
Information Technology	PG700001			
SC-3370-Data Processing, Computer, Programming, and Software Services (52400)	60,843	-	60,843	100.0%
SC-3380-Computer Management Services (52400)	91,030	86,968	4,062	4.5%
SC-3560-Computer, Handheld, Laptop, and Notebooks (52480)	10,000	-	10,000	100.0%
	161,873	86,968	74,905	46.3%
				2.5%

	FY 25/26	
Facility & Vehicles	PG700002	
SC-2120-Janitorial Supplies (52060)	1,000	
SC-2200-Automotive Accessories, Equipment and Parts (52140)	20,000	
SC-2260-Equipment Maintenance and Repair Services for Vehicles & Aircraft (52160)	11,300	
SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	1,000	
SC-2340-Gasoline All Types (52170)	42,000	
SC-2430-Janitorial Management Services (52190)	6,780	
SC-2861-Maintenance-Building - 1099 Reportable (52161)	29,061	
SC-3010-Alarm Services (52360)	8,792	
SC-3150-Grounds Maintenance Services (52380)	7,665	
SC-3280-Security, Fire, Safety, and Emergency Services not otherwise classified (52380)	479	
SC-3460-Short-Term Equipment Rental or Lease Services - 1099 (52440)	149,436	
SC-3530-Hardware and Related Items (52460)	3,850	
SC-4340-Utilities (52800)	77,900	
	359,263	5.5%
Tahoe Substation	PG700003	
SC-2861-Maintenance-Building - 1099 Reportable (52161)	1,000	
SC-4340-Utilities (52800)	3,717	
SC-4721-Lease Principal (Right to Use) Other Agency (53041)	30,430	
	35,147	0.5%
Surveillance	PG700004	
SC-2480-Clinical Laboratory Reagents and Tests (52220)	25,000	
SC-2500-Gases, Lab / Medical / Welding (52220)	8,000	
SC-2521-Laboratory Equipment (52220)	27,500	
SC-3255-Vector and Disease Testing (52380)	1,000	
SC-3322-Hazardous Waste (52380)	7,732	
	69,232	1.1%
Operations	PG700005	
SC-2030-Poisons, Pesticides and Chemicals - Agricultural and Industrial (52020)	667,266	
SC-2455-Airplane/Helicopter Services NOC (52210)	409,430	
SC-2521-Laboratory Equipment (52220)	5,000	
SC-2650-First Aid and Safety Equipment and Supplies (52330)	5,000	
SC-3530-Hardware and Related Items (52460)	16,500	
	1,103,196	16.8%
Public Info & Outreach	PG700006	
SC-3881-Visual Education Supplies (52560)	20,000	
SC-3890-Marketing Services (52570)	86,000	
SC-3892-Outreach-1099 Reportable (52570)	35,000	
	141,000	2.1%
	Revenue	6,567,344
	Capital Designation Allocation to fund Enterprise Fleet Lease	149,436
	Designation Allocation to fund Educational Reimbursement Grant	5,000
	Total Available Financing	6,721,780
	Total Expenditures	6,721,779
	Budget Surplus/(Deficit)	0
	Operating Budget	6,567,343

FY 24/25	Change \$	Change %
1,592	↓ (592)	-59.2%
8,400	↑ 11,600	58.0%
25,876	↓ (14,576)	-129.0%
1,000	→ -	0.0%
47,750	↓ (5,750)	-13.7%
6,780	→ -	0.0%
34,661	↓ (5,600)	-19.3%
8,215	↑ 577	6.6%
5,550	↑ 2,115	27.6%
455	↑ 24	5.0%
-	↑ 149,436	100.0%
3,850	→ -	0.0%
81,972	↓ (4,072)	-5.2%
226,102	↑ 133,162	58.9%
1,000	→ -	0.0%
3,379	↑ 338	9.1%
27,664	↑ 2,766	9.1%
32,043	↑ 3,104	9.7%
25,000	→ -	0.0%
8,000	→ -	0.0%
27,500	→ -	0.0%
1,000	→ -	0.0%
6,725	↑ 1,007	13.0%
68,225	↑ 1,007	1.5%
771,163	↓ (103,897)	-15.6%
356,430	↑ 53,000	12.9%
5,000	→ -	0.0%
8,000	↓ (3,000)	-60.0%
16,500	→ -	0.0%
1,157,093	↓ (53,897)	-4.7%
15,000	↑ 5,000	25.0%
76,300	↑ 9,700	11.3%
35,000	→ -	0.0%
126,300	↑ 14,700	11.6%
6,253,308	↑ 314,035	5.0%
6,166,208	↑ 555,572	9.0%

FY2025-2026 Draft Expenditures

Program	Spend Category (SC)	Description of Internal Expenditure Category	FYE 2025 Budget	FYE 2026 Budget	Change \$	Change %
0-Admin	SC-1810-Salaries and Wages (51010)	Cashable annual leave	\$ 27,500	31,153	↑ 3,653	13.3%
0-Admin	SC-1810-Salaries and Wages (51010)	Employee Pay	\$ 2,425,892	2,547,823	↑ 121,931	5.0%
0-Admin	SC-1810-Salaries and Wages (51010)	GM vehicle stipend	\$ 6,000	6,000	→ -	0.0%
0-Admin	SC-1810-Salaries and Wages (51010)	Seasonal Wages	\$ 23,600	63,422	↑ 39,822	168.7%
0-Admin	SC-1819-Overtime and Call Back (51040)	Overtime	\$ 16,981	19,104	↑ 2,123	12.5%
0-Admin	SC-1852-CalPERS (51210)	Pension contribution (incl 1959 Surv Benefit)	\$ 257,655	282,414	↑ 24,759	9.6%
0-Admin	SC-1852-CalPERS (51210)	Pension UL - Tier 1 (Rate Plan Identifier: 3908)	\$ 71,137	86,903	↑ 15,766	22.2%
0-Admin	SC-1852-CalPERS (51210)	Pension UL - Tier 2 (Rate Plan Identifier: 15015)	\$ 2,200	2,823	↑ 623	28.3%
0-Admin	SC-1852-CalPERS (51210)	Pension UL - Tier 3 PEPR (Rate Plan Identifier: 27127)	\$ 5,100	6,537	↑ 1,437	28.2%
0-Admin	SC-1855-FICA (51220)	Employer Paid taxes	\$ 47,898	47,636	↓ (262)	-0.5%
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Health Benefit Payments to Retirees	\$ 42,483	57,551	↑ 15,068	35.5%
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Expected agency contribution to OPEB trust	\$ 116,831	94,066	↓ (22,765)	-19.5%
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Implicit Subsidy Contribution	\$ 16,388	26,037	↑ 9,649	58.9%
0-Admin	SC-1888-Employee Benefits Other Agencies (51350)	Employee benefits (health & ancillary)	\$ 582,417	674,910	↑ 92,493	15.9%
0-Admin	SC-1897-Other Benefits (51380)	Employee Assistance Program	\$ 873	873	→ -	0.0%
0-Admin	SC-2040-Work Clothes (52030)	Boot Reimbursements	\$ 6,000	6,000	→ -	0.0%
0-Admin	SC-2085-Communication Services - Telephone (52040)	Landline, VOIP, ISP, and Mobile Service	\$ 41,044	35,714	↓ (5,329)	-13.0%
0-Admin	SC-2110-Food and Water, All Types (52050)	Meeting expense (snacks, coffee, water, etc.)	800	800	→ -	0.0%
0-Admin	SC-2140-Insurance and Insurance Services (52080)	Acrisure - Non-owned Aircraft Liability	6,809	5,207	↓ (1,602)	-23.5%
0-Admin	SC-2140-Insurance and Insurance Services (52080)	VCIPA - Liability, Auto, Property, WC, ERMA, etc PLUS BTA	220,218	215,901	↓ (4,317)	-2.0%
0-Admin	SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	Buckmaster (Ricoh Copier Service Contract)	1,200	1,200	→ -	0.0%
0-Admin	SC-2550-Membership / Registration / Association / Warranties (52240)	Conference Registration and Memberships	31,080	35,226	↑ 4,146	13.3%
0-Admin	SC-2661-Office Supplies Excluding Paper Goods (52330)	office equipment	4,000	4,000	→ -	0.0%
0-Admin	SC-2661-Office Supplies Excluding Paper Goods (52330)	Office supplies including copy paper, desk supplies	3,500	3,500	→ -	0.0%
0-Admin	SC-2790-Postage (52340)	postage for District	275	500	↑ 225	81.8%
0-Admin	SC-2820-Personnel Services (52360)	Labor Relations Consultant Services - Patrick Clark	18,000	18,000	→ -	0.0%
0-Admin	SC-2820-Personnel Services (52360)	Pre-employment drug testing Preferred Alliance	335	335	→ -	0.0%
0-Admin	SC-2820-Personnel Services (52360)	Preemployment screening (physicals, background check)	540	540	→ -	0.0%
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - Lincoln+AdValorem	4,219	4,423	↑ 203	4.8%
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - PFES	23,113	24,269	↑ 1,156	5.0%
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - West East	34,029	35,731	↑ 1,701	5.0%
0-Admin	SC-2840-Collection Charges (52360)	SCI Consulting - Fees related to Collections	35,500	35,500	→ -	0.0%
0-Admin	SC-2860-SB2557 Property Tax Admin Costs (52360)	SB 2557 Property Tax Admin.	1,488	1,388	↓ (100)	-6.7%
0-Admin	SC-2900-Audit Costs (52360)	Independent Audit - Clifton, Larson, Allen, LLP	11,000	12,100	↑ 1,100	10.0%
0-Admin	SC-2940-Consulting Services (52360)	OPEB Actuarial Valuation - MacLoed Watt	11,300	11,300	→ -	n/a
0-Admin	SC-2945-Uniform Rental and Laundry Services (52360)	Uniform Service -- Aramark Contract	10,973	10,973	→ -	0.0%
0-Admin	SC-3070-AB2838 - LAFCO Fees (52360)	LAFCO Fee	5,131	6,965	↑ 1,835	35.8%
0-Admin	SC-3130-Legal Services (52370)	District Counsel + other Attorney fees	15,000	15,000	→ -	0.0%
0-Admin	SC-3460-Short-Term Equipment Rental or Lease Services - 1099 (52440)	US Bank - Ricoh Copier lease exp 8/2025	2,400	2,400	→ -	0.0%
0-Admin	SC-3630-Trustee Meetings Compensation (52520)	Trustee Stipend	8,400	8,400	→ -	0.0%
0-Admin	SC-3895-Publications and Legal Notices (52570)	seasonal job postings, legal notices, RFP postings	400	625	↑ 225	56.3%
0-Admin	SC-4000-Educational/Training Services (52785)	Training and Professional Development	9,450	8,865	↓ (585)	-6.2%
0-Admin	SC-4070-Tuition Reimbursement (52590)	Educational Assistance Program	5,000	5,000	→ -	0.0%
0-Admin	SC-4280-Travel & Transportation (52790)	Travel and Transportation	21,195	36,584	↑ 15,389	72.6%
0-Admin	SC-4290-Mileage (52790)	Mileage reimbursement	2,100	2,100	→ -	0.0%
0-Admin	SC-4705-Internal Professional and Special Services (Non-Interfund Transfer) (52390)	Placer MOU (Accounting, payroll, financial stmts,	16,331	16,509	↑ 178	1.1%
0-Admin	SC-4720-Lease Purchase Principal (53040)	Lease Roseville - Principle	293,000	305,000	↑ 12,000	4.1%
0-Admin	SC-4760-Lease Purchase Interest (53080)	Lease Roseville - Interest	43,437	34,287	↓ (9,149)	-21.1%
1-IT	SC-3370-Data Processing, Computer, Programming, and Software Services (52400)	Software License and Service Subscriptions	52,345	60,843	↑ 8,498	16.2%
1-IT	SC-3380-Computer Management Services (52400)	IT, System Admin, Database Admin, and Reporting Services	86,968	91,030	↑ 4,062	4.7%
1-IT	SC-3560-Computer, Handheld, Laptop, and Notebooks (52480)	Computer Hardware, mobile devices, and accessories	7,500	10,000	↑ 2,500	33.3%
2-Fac&Veh	SC-2120-Janitorial Supplies (52060)	Restroom and cleaning supplies	1,592	1,000	↓ (592)	-37.2%
2-Fac&Veh	SC-2200-Automotive Accessories, Equipment and Parts (52140)	other replacement parts	8,400	7,000	↓ (1,400)	-16.7%
2-Fac&Veh	SC-2200-Automotive Accessories, Equipment and Parts (52140)	Enterprise vehicle outfitting		13,000	↑ 13,000	n/a
2-Fac&Veh	SC-2260-Equipment Maintenance and Repair Services for Vehicles & Aircraft (52160)	Enterprise Maintenance Program	576		↓ (576)	-100.0%

FY2025-2026 Draft Expenditures

Program	Spend Category (SC)	Description of Internal Expenditure Category	FYE 2025 Budget	FYE 2026 Budget	Change \$	Change %
2-Fac&Veh	SC-2260-Equipment Maintenance and Repair Services for Vehicles & Aircraft (52160)	Future Ford, Fork Lift, UTV and ATVs	25,300	11,300	↓ (14,000)	-55.3%
2-Fac&Veh	SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	SPI pump maintenance	1,000	1,000	⇒ -	0.0%
2-Fac&Veh	SC-2340-Gasoline All Types (52170)	Hunt and Sons- Fleet fuel account (CFN)	47,750	42,000	↓ (5,750)	-12.0%
2-Fac&Veh	SC-2430-Janitorial Management Services (52190)	Janitorial Service	6,780	6,780	⇒ -	0.0%
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Fire Extinguisher service and county fire inspection	1,591	1,591	⇒ -	0.0%
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	General Building Maintenance Projects	5,000	5,000	⇒ -	0.0%
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	HVAC Maintenance (Quarterly)	9,700	9,700	⇒ -	0.0%
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Ice machine Service - Sac Ice	770	770	⇒ -	0.0%
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Lab Certification: BSL lab, biosafety cabinet, fume hood	6,600	3,000	↓ (3,600)	-54.5%
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Roof Maintenance (annual)	2,000	2,000	⇒ -	0.0%
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Wash Bay Maintenance- Water Maze	9,000	7,000	↓ (2,000)	-22.2%
2-Fac&Veh	SC-3010-Alarm Services (52360)	Johnson Control (Fmr TYCO)Roseville & First Solutions	8,215	8,792	↑ 577	7.0%
2-Fac&Veh	SC-3150-Grounds Maintenance Services (52380)	Landscaping Service	5,550	7,665	↑ 2,115	38.1%
2-Fac&Veh	SC-3280-Security, Fire, Safety, and Emergency Services not otherwise classified (52380)	HAZMAT permit fee - City of Roseville Fire	455	479	↑ 24	5.3%
2-Fac&Veh	SC-3530-Hardware and Related Items (52460)	Miscellaneous Facility related parts and materials	3,850	3,850	⇒ -	0.0%
2-Fac&Veh	SC-4340-Utilities (52800)	P.G. & E. gas Roseville	11,659	10,900	↓ (759)	-6.5%
2-Fac&Veh	SC-4340-Utilities (52800)	Roseville - water/sewer/electric	70,313	67,000	↓ (3,313)	-4.7%
2-Fac&Veh	SC-3460-Short-Term Equipment Rental or Lease Services - 1099 (52440)	Enterprise Fleet Principal Lease - Operational Budget		720	↑ 720	n/a
2-Fac&Veh	SC-3460-Short-Term Equipment Rental or Lease Services - 1099 (52440)	Enterprise Fleet Principal Lease - Capital Designation		148,716	↑ 148,716	n/a
3-Tahoe	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Maintenance Services Tahoe (Non Vehicle Related)	1,000	1,000	⇒ -	0.0%
3-Tahoe	SC-4340-Utilities (52800)	Utilities for Tahoe	3,379	3,717	↑ 338	10.0%
3-Tahoe	SC-4721-Lease Principal (Right to Use) Other Agency (53041)	Tahoe sub-station facility lease	27,664	30,430	↑ 2,766	10.0%
4-Surv	SC-2480-Clinical Laboratory Reagents and Tests (52220)	Mosquito and Tick pool supplies (consumable)	25,000	25,000	⇒ -	0.0%
4-Surv	SC-2500-Gases, Lab / Medical / Welding (52220)	CO2 and Dry Ice	8,000	8,000	⇒ -	0.0%
4-Surv	SC-2521-Laboratory Equipment (52220)	General Lab supplies for Tahoe	1,000	1,000	⇒ -	0.0%
4-Surv	SC-2521-Laboratory Equipment (52220)	Lab and Surveillance equipment	26,500	26,500	⇒ -	0.0%
4-Surv	SC-2555-Warranties (52245)	PCR Machine Extended Warranty	7,344		↓ (7,344)	-100.0%
4-Surv	SC-3255-Vector and Disease Testing (52380)	DART Services: proficiency panel, etc	1,000	1,000	⇒ -	0.0%
4-Surv	SC-3322-Hazardous Waste (52380)	CDPH Medical Waste Management Program (MWMP)	25	25	⇒ -	0.0%
4-Surv	SC-3322-Hazardous Waste (52380)	Waste Disposal - Biohazardous lab waste	2,500	3,507	↑ 1,007	40.3%
4-Surv	SC-3322-Hazardous Waste (52380)	Waste Disposal - Wash bay pump out and disposal	3,000	3,000	⇒ -	0.0%
4-Surv	SC-3322-Hazardous Waste (52380)	Waste Disposal - Chemical	1,200	1,200	⇒ -	0.0%
5-Ops	SC-2030-Poisons, Pesticides and Chemicals - Agricultural and Industrial (52020)	Public Heath Insecticides and Adjuvants	624,663	620,347	↓ (4,316)	-0.7%
5-Ops	SC-2455-Airplane/Helicopter Services NOC (52210)	Aerial Application Contractors - Basin	284,430	334,430	↑ 50,000	17.6%
5-Ops	SC-2455-Airplane/Helicopter Services NOC (52210)	Aerial Application Contractors - VDCI	72,000	75,000	↑ 3,000	4.2%
5-Ops	SC-2521-Laboratory Equipment (52220)	Fish Program Supplies	5,000	5,000	⇒ -	0.0%
5-Ops	SC-2650-First Aid and Safety Equipment and Supplies (52330)	PPE, First Aid, Safety Equipment and Compliance	8,000	5,000	↓ (3,000)	-37.5%
5-Ops	SC-3530-Hardware and Related Items (52460)	TAHOE Field and Lab Equipment (new, replacement, repair	500	500	⇒ -	0.0%
5-Ops	SC-3530-Hardware and Related Items (52460)	General Maintenance Parts	13,000	11,000	↓ (2,000)	-15.4%
5-Ops	SC-3530-Hardware and Related Items (52460)	Replacement parts for UAS and associated equipment	1,000	1,000	⇒ -	0.0%
5-Ops	SC-3530-Hardware and Related Items (52460)	Control Department and Shop& Field Equipment	2,000	2,000	⇒ -	0.0%
6-PR	SC-3881-Visual Education Supplies (52560)	Outreach Materials	15,000	15,000	⇒ -	0.0%
6-PR	SC-3881-Visual Education Supplies (52560)	Invasive Mosquito Outreach Materials		5,000	↑ 5,000	n/a
6-PR	SC-3890-Marketing Services (52570)	Standard Advertising Campaigns	61,800	65,000	↑ 3,200	5.2%
6-PR	SC-3890-Marketing Services (52570)	Other Advertising Services	9,500	10,000	↑ 500	5.3%
6-PR	SC-3890-Marketing Services (52570)	Tick Advertising Campaigns	5,000	5,000	⇒ -	0.0%
6-PR	SC-3890-Marketing Services (52570)	Job Opportunity Marketing	-	1,000	↑ 1,000	n/a
6-PR	SC-3890-Marketing Services (52570)	Invasive Mosquito Advertising Campaigns		5,000	↑ 5,000	n/a
6-PR	SC-3892-Outreach-1099 Reportable (52570)	School Assemblies	35,000	35,000	⇒ -	0.0%

FY 2025-2026 DRAFT REVENUE

← Program	Revenue Category (RC)	Description	2025	2026	Change \$	Change %	Notes
0-Admin	RC-0010-TAXES-Current Secured Property (40010)	Portion of Sheridan Ad Valorem Taxes	67,619	70,324	↑ \$ 2,705	↑ 4%	Previous year + 5%
0-Admin	RC-0020-TAXES-Property Tax Impounds (40020)	Portion of Sheridan Ad Valorem Taxes	13	13	↑ \$ 1	↑ 4%	Previous year
0-Admin	RC-0040-TAXES-Railroad Unitary Property (40040)	Portion of Sheridan Ad Valorem Taxes	102	106	↑ \$ 4	↑ 4%	Previous year + 5%
0-Admin	RC-0050-TAXES-Unitary & Op Non-Unitary Property (40050)	Portion of Sheridan Ad Valorem Taxes	2,530	2,631	↑ \$ 101	↑ 4%	Previous year + 5%
0-Admin	RC-0060-TAXES-Current Unsecured Property (40060)	Portion of Sheridan Ad Valorem Taxes	1,379	1,434	↑ \$ 55	↑ 4%	Previous year + 5%
0-Admin	RC-0070-TAXES-Delinquent Secured Property (40070)	Portion of Sheridan Ad Valorem Taxes	1	1	↑ \$ 0	↑ 4%	Previous year + 5%
0-Admin	RC-0090-TAXES-Delinquent Unsecured Property (40090)	Portion of Sheridan Ad Valorem Taxes	27	28	↑ \$ 1	↑ 4%	Previous year + 5%
0-Admin	RC-0110-TAXES-Current Supplemental Property (40100)	Portion of Sheridan Ad Valorem Taxes	3,012	3,133	↑ \$ 120	↑ 4%	Previous year + 5%
0-Admin	RC-0120-TAXES-Delinquent Supplemental Property (40110)	Portion of Sheridan Ad Valorem Taxes	1	1	↑ \$ 0	↑ 4%	Previous year + 5%
0-Admin	RC-0270-Other Taxes (40180)	Lincoln Special Tax	366,546	384,873	↑ \$ 18,327	↑ 5%	ER
0-Admin	RC-0580-Interest with Fiscal Agent (42010)	Interest with fiscal agent	40,000	65,000	↑ \$ 25,000	↑ 63%	VCJPA interest FY24/25 84k
0-Admin	RC-1440-Homeowners Property Tax Relief (44350)	Portion of Sheridan Ad Valorem Taxes	382	398	↑ \$ 15	↑ 4%	Previous year + 5%
0-Admin	RC-1720-Direct Charges (46030)	East-West Benefit Assessment	3,428,375	\$3,599,794	↑ \$ 171,419	↑ 5%	ER
0-Admin	RC-1720-Direct Charges (46030)	Perm Facility and Expanded Services Benefit Assessment	2,311,320	2,426,887	↑ \$ 115,566	↑ 5%	ER
0-Admin	RC-3080-Miscellaneous Other Revenues (48030)	Butte County MVCD Tick Testing Contract	4,000	320	↓ \$ (3,680)	↓ -92%	Based on 24/25 Actuals
0-Admin	RC-3080-Miscellaneous Other Revenues (48030)	Sutter Yuba MVCD Tick Testing Contract	4,000	1,000	↓ \$ (3,000)	↓ -75%	Based on 24/25 Actuals
0-Admin	RC-3080-Miscellaneous Other Revenues (48030)	Jackson County OR MVCD Tick Testing Contract	4,000	-	↓ \$ (4,000)	↓ -100%	District is testing their own ticks
0-Admin	RC-3080-Miscellaneous Other Revenues (48030)	Lane County OR MVCD Tick Testing Contract	4,000	400	↓ \$ (3,600)	↓ -90%	Based on 24/25 Actuals
0-Admin	RC-0600 Short-Term Rents & Concessions (GL42030)	Red Shoe East Corner Rent @ 500 per month	6,000	6,000	⇒ \$ -	⇒ 0%	Monthly rent Red Shoe
0-Admin	RC-3170-Proceeds from Sale of Capital Assets (49030)	Anticipated sale of surplus vehicles and equipment	10,000	5,000	↓ \$ (5,000)	↓ -50%	Based on Enterprise now surplusing trucks
TOTAL			\$ 6,253,309	6,567,344	\$ 314,035	↑ 5%	

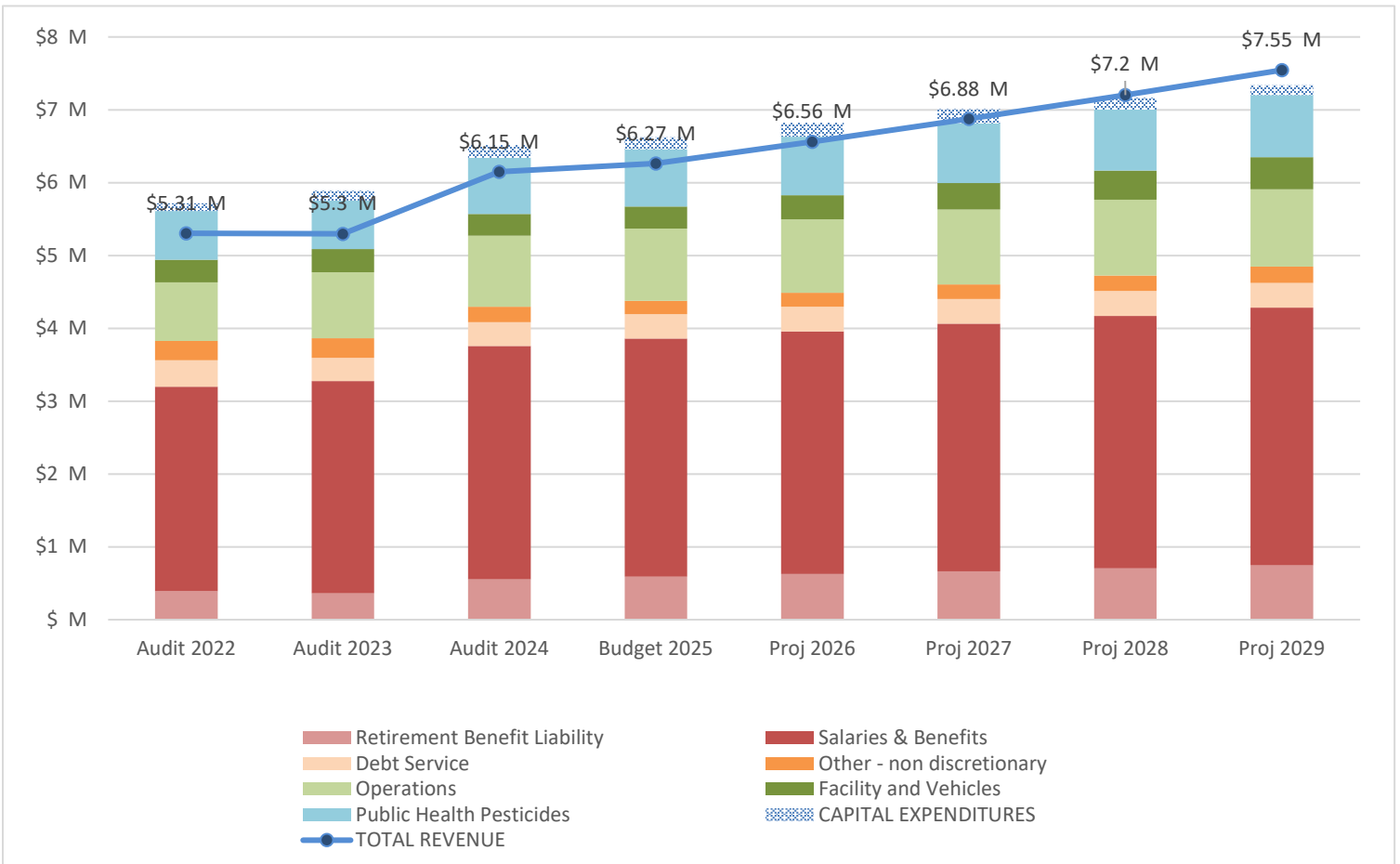
Designated Funds Targets

FYE 2026 Operating Budget = **6,567,344**

	Minimum Target balance	Target (total 5yr plan)	Current Balance	Proposed Balance	Change	% Funded
30120:Unassigned Fund Balance Unassigned Fund Balance Best practice is to limit the amount of unassigned funds, however some amount of unassigned funds allow for sufficient cash to pay bills.	1,000,000	1,641,836 25% of Operating Budget	1,534,290	1,641,836	107,545	100%
10100:Cash with Fiscal Agents - VCJPA Member Contingency Fund This fund is invested with the VCJPA and is intended to cover costs related to insurance claims. Prudent balance calculation provided by VCJPA is: 2x deductible for all coverages+ 2x annual contribution	217,342 50% of Prudent Balance Per VCJPA	434,684 Prudent Balance Per VCJPA	302,872	434,684	131,812	100%
OT-991006-Contingency Assigned for Contingencies Funds for unforeseen critical expenditures and to minimize the wide fluctuations in public health insecticide needed to address WNV and other threats each year. Funds from this designation may be used to replenish insecticide inventory at the beginning of a season, or take advantage of bulk purchases at a discount that exceed current budget	328,367 Min is 5% of operating budget	656,734 Max is 10% of operating budget	1,273,330	656,734	(616,596)	100%
OT-991007-Capital Assets Assigned for Capital Assets (FA Aquis) Capital assets are defined as >\$5000 for equipment and >\$100K for facilities. Current year capital expenditures are allocated to the budget from this designation upon purchase. Unused allocated funds are returned to the designation. Necessary truck accessories that do not meet capital definition may also be allocated to the appropriate non-capital spend account.	213,167 Min is one-year average of 5- year plan	1,065,833 Max is sum of 5-year plan	277,222	556,249	279,027	52%
OT-991029-Unfunded Liability Applied Research & Educational Reimbursement Planned AR projects and Educational Reimbursement which has a cap of \$10k annually	10,000 Educational Reimbursement Annual Max	50,000	28,424	28,424	-	57%
OT-991017-Other Emergency Prevention and Response to Public Health Threat Estimated cost for emergency response to invasive mosquito entry into District for the first 24 months after detection. Response measures include additional surveillance, control, PR/outreach and logistics/IT	302,940 set at 66% of target	459,000 See Emergency Resp Designation Estimate	360,788	459,000	98,212	79%
TOTALS	2,071,816	4,308,087	3,776,927	3,776,927	0	88%

FY2025-2026 Forecast

Placer MVCD Budget Forecast	Audit 2022	Audit 2023	Audit 2024	Budget 2025	Proj 2026	Proj 2027	Proj 2028	Proj 2029
REVENUE								
Benefit Assessment	4,918	5,205	5,491	5,765	6,053	6,356	6,674	7,008
Property Taxes	375	392	411	419	428	436	445	454
Interest Income	(110)	67	165	50	50	50	50	50
Miscellaneous	70	21	82	31	32	33	33	34
TOTAL REVENUE	5,306	5,298	6,148	6,265	6,563	6,875	7,202	7,545
EXPENDITURES								
Salaries & Benefits	2,806	2,913	3,203	3,267	3,333	3,399	3,467	3,536
Retirement Benefit Liability	391	362	555	591	626	663	704	747
Public Health Pesticides	670	663	771	787	802	818	835	851
Facility and Vehicles	308	322	298	302	332	366	399	440
Operations	805	903	974	991	1,008	1,026	1,044	1,062
Debt Service	367	319	328	336	336	338	340	340
Other - non discretionary	264	271	211	184	193	203	213	224
TOTAL EXPENDITURES	5,375	4,925	5,936	6,458	6,630	6,814	7,001	7,200
Revenue - Expenditures	(69)	373	212	(192)	(67)	61	200	345
CAPITAL EXPENDITURES	104	135	175	167	194	195	165	135





Contract	2
Supervisory	4
Technician	14
Admin	2
Professional	3
TOTAL	25

