

**PLACER MOSQUITO & VECTOR CONTROL DISTRICT
BOARD OF TRUSTEES**

2021 Opportunity Drive
Roseville, CA 95678

**REGULAR BOARD MEETING
AGENDA**

June 15, 2026, 4:30 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 (669) 444-9171 and when prompted, enter the Meeting ID: 898 1562 4687 or <https://us06web.zoom.us/j/89815624687>

Page

Board of Trustees

Sandy Bendorf
City of Auburn

Will Stockwin
City of Colfax

Peter Gilbert
City of Lincoln

Russ Kelley
Town of Loomis

Merry Holliday-
Hanson
Placer County

Jill Gayaldo
City of Rocklin

Ross Hutchings
City of Roseville

General Manager
Joel Buettner

- | | | |
|-------|----------|---|
| | 1 | Call to Order |
| | 2 | Roll Call |
| | 3 | Pledge of Allegiance |
| | 4 | Agenda Review |
| | 5 | Public Comment
<i>Members of the public shall be allowed to address the Board of Trustees on items which are of interest to public and which are within the jurisdiction of the Board, before or during the Board's consideration of the item; 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.</i> |
| | 6 | Consent Agenda – Action item |
| | | A. Minutes of the May 18, 2026, Regular Board Meeting |
| | | B. Financial Report: Fiscal Year to Date May 31, 2026 |
| | | C. Acknowledge Warrants Issued May 2026 |
| | | D. Memorandum of Understanding with Sacramento-Yolo MVCD
Concerning Shared Vector Disease Control International (VDCI)
Aerial Services and Related Cost Sharing |
| | | E. Placer County Auditor-Controller Service MOU |
| 3-4 | | |
| 5-8 | | |
| 9-10 | | |
| 11-15 | | |
| 17-19 | | |
| 21-22 | 7 | Board Review and Consideration of Resolution 2026-11 Amending the District Budget for Fiscal Year 2025-26 – Action item |
| 23-24 | 8 | Board Review and Consideration of Resolution 2026-12 Requesting Collection of Charges on Tax Roll for Tax Year 2026-27 – Action item |
| | 9 | Board Review and Consideration to Approve the District Budget for Fiscal Year 2026-27 – Action item |
| 25-33 | | A. Supporting Documents for PMVCD Budget for FY 2026-27 |
| 34 | | B. Board Review and Consideration to Accept Updated Organizational Chart for FY 2026-27 – Action item |
| 35-38 | | C. Resolution 2026-13 Adopting the District Budget for FY 2026-27 – Action item |
| 39-40 | | D. Board Review and Consideration to Approve and Adopt FY 2026-27 District Pay Scales effective July 1, 2026 – Action item |

Page

- 41-42 **10 Board Review and Consideration of Funding Volunteer Transportation Expenses for University of Nevada, Reno – Action item**
- 11 Staff Reports**
- 43-45 A. Eastern Placer Report – Angella Falco
- 47-52 B. Public Information and Outreach Report – Emma Carlson
- 53-55 C. Field Operations and Surveillance Report – Jake Hartle
- D. General Manager’s Report – Joel Buettner
- 12 Board/Staff General Discussion**
- 13 Announcements**
- A. The District office will be closed on July 4, 2026 in observance of the Independence Day Holiday.
- B. There will be a Special Board Meeting/Public Hearing on July 20, 2026, at 4:00 PM at 2021 Opportunity Drive., Roseville, CA 95678 in lieu of the July 20, 2026, 4:30 PM regular Board meeting
- 14 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 meeting will be available for public inspection and copying at 2021 Opportunity Drive, Roseville, CA 95678.*

10. Board Review and Consideration of Resolution 2026-10

A motion to approve Resolution 2026-10 Accepting the Preliminary Engineer's Report for the Expanded Services and Permanent Facility Assessment District and Scheduling the Public Hearing for July 20, 2026 was made by Trustee Kelley, seconded by Trustee Stockwin, approved by roll call vote.

Ayes: Trustees Bendorf, Hutchings, Kelley, Gilbert and Stockwin

Noes: ∅

Abstain: ∅

Absent: Trustee Gayaldo and Holliday-Hanson

11. Board Review and Acceptance of the Integrated Vector Management (IVM) Operational Framework Version 1.0

A motion of acceptance of the Integrated Vector Management (IVM) Operational Framework Version 1.0 was made by Trustee Stockwin, seconded by Trustee Gilbert, approved by roll call vote.

Ayes: Trustees Bendorf, Hutchings, Kelley, Gilbert and Stockwin

Noes: ∅

Abstain: ∅

Absent: Trustee Gayaldo and Holliday-Hanson

12. Report from Committee Meeting

A. Personnel Committee

The Committee reviewed the Personnel Manual, Travel Policy, Administrative Policy Manual and Procedures.

B. Finance Committee

The Committee reviewed and discussed the current and next year's budget. Manager Buettner reported the CPI is 3.8%

13. Staff Reports

- A. Eastern Placer Report – A written report was submitted. No additional items were reported.
- B. Public Information and Outreach Report – A written report was submitted. No additional items were reported.
- C. Field Operations and Surveillance Report – A written report was submitted. No additional items were reported.
- D. General Manager Report – A written report was submitted. No additional items were reported.

14. Board/Staff General Discussion – There were none

15. Announcements

- A. The District office will be closed on May 25, 2026, in observance of the Memorial Day Holiday
- B. The next regular Board meeting will be held June 15, 2026, at 4:30 PM, at 2021 Opportunity Dr., Roseville, CA 95678.

16. Adjournment:

President Bendorf adjourned the meeting at 5:22 PM.

Minutes approved by the Board and dated, this 15th day of June 2026, after passage.

Sandy Bendorf, Board President: _____

Attest:

Isabel Alvarez, Board Secretary: _____

**Placer Mosquito and Vector Control District
Budget to Actuals FYTD as of May 31, 2026**

Ledger Account / Revenue & Spend Code	Budget	Actuals	Balance	% of Budget
40010:Taxes - Current Secured Property				
RC0010 Taxes - Current Secured Property (GL40010)	(70,324.00)	(72,350.44)	\$2,026.44	102.88%
40020:Taxes - Property Tax Impounds	(13.00)	0	(\$13.00)	0.00%
40040:Taxes - Railroad Unitary Property				
RC0040 Taxes - Railroad Unitary Property (GL40040)	(106.00)	(102.89)	(\$3.11)	97.07%
40050:Taxes - Unitary and Op Non-Unitary Property				
RC0050 Taxes - Unitary & Op Non-Unitary Property (GL40050)	(2,631.00)	(2,771.53)	\$140.53	105.34%
40060:Taxes - Current Unsecured Property				
RC0060 Taxes - Current Unsecured Property (GL40060)	(1,434.00)	(1,542.81)	\$108.81	107.59%
40070:Taxes - Delinquent Secured Property	(1.00)	0	(\$1.00)	0.00%
40090:Taxes - Delinquent Unsecured Property				
RC0090 Taxes - Delinquent Unsecured Property (GL40090)	(28.00)	(25.71)	(\$2.29)	91.82%
40100:Taxes - Current Supplemental Property				
RC0110 Taxes - Current Supplemental Property (GL40100)	(3,133.00)	(1,428.40)	(\$1,704.60)	45.59%
40110:Taxes - Delinquent Supplemental Property				
RC0120 Taxes - Delinquent Supplemental Property (GL40110)	(1.00)	(3.16)	\$2.16	316.00%
40180:Other Taxes				
RC0270 Parcel Taxes (GL40180)	(384,873.00)	(352,860.00)	(\$32,013.00)	91.68%
42005:Fair Market Value Adjustment				
RC0555 Fair Market Value Adjustments (GL42005)	0	12,144.42	(\$12,144.42)	0.00%
42010:Investment Income	(65,000.00)	(89,261.45)	\$24,261.45	137.33%
RC0560 Interest / Investment Income (GL42010)		(89,265.68)		
RC0561 5151 Interest (GL42010)		4.23		
42030:Short-Term Rents and Concessions				
RC0600 Short-Term Rents & Concessions (GL42030)	(6,000.00)	(3,544.55)	(\$2,455.45)	59.08%
44350:State Homeowners Property Tax Relief				
RC1440 Homeowners Property Tax Relief (GL44350)	(398.00)	(351.98)	(\$46.02)	88.44%
46030:Direct Charges				
RC1720 Direct Charges (GL46030)	(6,026,681.00)	(5,999,652.09)	(\$27,028.91)	99.55%
48030:Miscellaneous				
RC3080 Miscellaneous Other Revenue (GL48030)	(2,640.00)	(2,563.38)	(\$76.62)	97.10%
49030:Proceeds from Sale of Capital Assets				
RC3170 Proceeds from Sale of Capital Assets (GL49030)	(5,000.00)	(60,203.00)	\$55,203.00	1,204.06%
Total Revenue	(6,568,263.00)	(6,574,516.97)	\$6,253.97	100.10%
51010:Salaries and Wages				
SC1010 Salaries and Wages (GL51010)	2,633,561.00	2,249,608.01	\$383,952.99	85.42%
51030:Extra Help - Salaries and Wages				
SC1030 Extra Help - Salaries and Wages (GL51030)	0	41,618.78	(\$41,618.78)	0.00%
51040:Overtime and Call Back				
SC1040 Overtime and Call Back (GL51040)	19,598.00	15,698.55	\$3,899.45	80.10%
51210:Retirement	378,129.00	316,302.70	\$61,826.30	83.65%
SC1210 CalPERS (GL51210)		220,039.70		
SC1852 CalPERS (GL51210)		96,263.00		
51220:Payroll Tax				
SC1220 FICA (GL51220)	47,564.00	40,836.52	\$6,727.48	85.86%

**Placer Mosquito and Vector Control District
Budget to Actuals FYTD as of May 31, 2026**

Ledger Account / Revenue & Spend Code	Budget	Actuals	Balance	% of Budget
51240:Other Postemployment Benefits (OPEB)				
SC1858 Other Post Employment Benefits (OPEB) (GL51240)	177,654.00	61,817.04	\$115,836.96	34.80%
51350:Emp Benefits Other Agencies				
SC1888 Employee Benefits Other Agencies (GL51350)	674,910.00	604,183.12	\$70,726.88	89.52%
51380:Other Benefits				
SC1897 Other Benefits (GL51380)	873.00	896.28	(\$23.28)	102.67%
52020:Chemicals				
SC2030 Poisons, Pesticides and Chemicals - Agricultural and Industrial (GL52020)	760,389.75	786,585.61	(\$26,195.86)	103.45%
52030:Clothing, Uniforms, and Personal Hygiene				
SC2040 Uniforms and Work Clothes (GL52030)	6,373.00	6,489.49	(\$116.49)	101.83%
52040:Communication Services Expense	35,714.00	43,673.64	(\$7,959.64)	122.29%
SC2085 Communication Services - Telephone (GL52040)		28,823.64		
SC2090 Media Services - 1099 Reportable (GL52040)		14,850.00		
52050:Food, Beverage, and Ice				
SC2110 Food, Beverage, and Ice (GL52050)	800.00	365.09	\$434.91	45.64%
52060:Janitorial Supplies	1,000.00	441.06	\$558.94	44.11%
SC2120 Janitorial Supplies – Toilet Paper – Should meet 45% min. Recycled Content (GL52060)		145.69		
SC2125 Janitorial Supplies – Excluding Paper Goods (GL52060)		295.37		
52080:Insurance				
SC2140 Insurance and Insurance Services (GL52080)	221,108.00	203,652.00	\$17,456.00	92.11%
52140:Parts				
SC2200 Automotive Accessories, Equipment and Parts (GL52140)	20,000.00	28,508.53	(\$8,508.53)	142.54%
52160:Maintenance	24,000.00	20,097.66	\$3,902.34	83.74%
SC2260 Equipment Maint & Repair Services for Vehicles & Aircraft 1099 Reportable (GL52160)		19,503.96	(\$19,503.96)	
SC2270 Equipment Maint & Repair Services for General Equipment 1099 Reportable (GL52160)		593.70	(\$593.70)	
52161:Maintenance - Building				
SC2861 Maintenance - Building - 1099 Reportable (GL52161)	30,061.00	18,312.84	\$11,748.16	60.92%
52170:Fuels & Lubricants				
SC2340 Gasoline, All Types (GL52170)	42,000.00	49,545.46	(\$7,545.46)	117.97%
52190:Maintenance - Janitorial				
SC2430 Janitorial Management Services - 1099 Reportable (GL52190)	6,780.00	6,983.40	(\$203.40)	103.00%
52210:Services				
SC2455 Airplane/Helicopter Services NOC - 1099 Reportable (GL52210)	409,430.00	354,559.00	\$54,871.00	86.60%
52220:Laboratory Supplies	65,500.00	66,833.81	(\$1,333.81)	102.04%
SC2480 Clinical Laboratory Reagents and Tests (GL52220)		27,495.74		
SC2500 Gases, Lab / Medical / Welding (GL52220)		7,440.45		
SC2521 Laboratory Supplies (GL52220)		31,897.62		
52240:Professional / Membership Dues				
SC2550 Membership / Registration / Association / Warranties - 1099 Reportable (GL52240)	35,226.00	39,549.75	(\$4,323.75)	112.27%
52330:Other Supplies	12,500.00	6,895.03	\$5,604.97	55.16%
SC2650 First Aid and Safety Equipment and Supplies (GL52330)		3,820.31		
SC2661 Office Supplies Excluding Paper Goods (GL52330)		3,074.72		
52340:Postage				
SC2790 Postage (GL52340)	500.00	421.43	\$78.57	84.29%
52360:Professional and Special Services - General	180,594.00	160,884.64	\$19,709.36	89.09%
SC2820 Personnel Services - 1099 Reportable (GL52360)		27,196.47		

**Placer Mosquito and Vector Control District
Budget to Actuals FYTD as of May 31, 2026**

Ledger Account / Revenue & Spend Code	Budget	Actuals	Balance	% of Budget
SC2840 Collection Charges - 1099 Reportable (GL52360)		86,689.22		
SC2860 SB2557 Property Tax Admin Costs - 1099 Reportable (GL52360)		1,294.72		
SC2900 Audit Costs - 1099 Reportable (GL52360)		9,940.00		
SC2940 Consulting Services - 1099 Reportable (GL52360)		9,250.00		
SC2945 Uniform Rental and Laundry Services - 1099 Reportable (GL52360)		9,868.81		
SC3010 Alarm Services - 1099 Reportable (GL52360)		9,328.74		
SC3070 AB2838 - LAFCO Fees - 1099 Reportable (GL52360)		7,316.68		
52370:Professional and Special Services - Legal				
SC3130 Legal Services - 1099 Reportable (GL52370)	15,000.00	8,780.30	\$6,219.70	58.54%
52380:Professional and Special Services - Technical, Engineering and Environmental	41,876.00	36,314.54	\$5,561.46	86.72%
SC3150 Grounds Maintenance Services - 1099 Reportable (GL52380)		5,935.00		
SC3255 Vector and Disease Testing - 1099 Reportable (GL52380)		1,416.00		
SC3280 Security, Fire, Safety & Emergency Services NOC 1099 Reportable (GL52380)		466.00		
SC3320 Environmental and Ecological Services - 1099 Reportable (GL52380)		25,000.00		
SC3322 Hazardous Waste (GL52380)		3,497.54		
52390:Professional and Special Services - County				
SC4705 Internal Professional and Special Services (Non-Interfund Transfer) (GL52390)	16,509.00	16,508.92	\$0.08	100.00%
52400:Professional and Special Services - Information Technology	163,590.00	153,162.08	\$10,427.92	93.63%
SC3370 Data Processing, Computer Programming, Software Maint & Support 1099 Reportable (GL52400)		67,652.08		
SC3380 Computer Management Services - 1099 Reportable (GL52400)		85,510.00		
52440:Short-Term Rents and Leases - Equipment				
SC3460 Short-Term Equipment Rental or Lease Services - 1099 Reportable (GL52440)	149,419.00	132,499.14	\$16,919.86	88.68%
52444:GASB 87 Lease Payment				
SC3472 GASB 87 Lease Payment - 1099 Reportable (GL52444)	30,756.00	30,550.10	\$205.90	99.33%
52460:Small Tools & Instruments				
SC3530 Hardware and Related Items (GL52460)	20,350.00	9,306.23	\$11,043.77	45.73%
52480:PC Acquisition				
SC3560 Computers, Handheld, Laptop, and Notebook (GL52480)	10,000.00	5,732.23	\$4,267.77	57.32%
52520:Trustee Meetings Compensation				
SC3630 Trustee Meetings Compensation - 1099 Reportable (GL52520)	8,400.00	5,440.00	\$2,960.00	64.76%
52560:Small Equipment				
SC3881 Visual Education Supplies (GL52560)	20,000.00	11,642.49	\$8,357.51	58.21%
52570:Advertising	121,625.00	77,112.66	\$44,512.34	63.40%
SC3890 Marketing Services - 1099 Reportable (GL52570)		76,087.04		
SC3895 Publications and Legal Notices (GL52570)		1,025.62		
52590:Tuition Reimbursement				
SC4070 Tuition Reimbursement (GL52590)	5,000.00	2,448.72	\$2,551.28	48.97%
52785:Training / Education				
SC4000 Educational/Training Services - 1099 Reportable (GL52785)	8,865.00	3,375.00	\$5,490.00	38.07%
52790:Transportation and Travel	38,684.00	21,056.16	\$17,627.84	54.43%
SC4280 Travel & Transportation (GL52790)		20,524.30		
SC4290 Mileage (GL52790)		531.86		
52800:Utilities				
SC4340 Utilities (GL52800)	65,617.00	56,742.19	\$8,874.81	86.47%
53040:Lease Purchase Principal				
SC4720 Lease Purchase Principal (GL53040)	305,000.00	305,000.00	\$0.00	100.00%

**Placer Mosquito and Vector Control District
Budget to Actuals FYTD as of May 31, 2026**

Ledger Account / Revenue & Spend Code	Budget	Actuals	Balance	% of Budget
53080:Lease Purchase Interest				
SC4760 Lease Purchase Interest (GL53080)	34,287.00	34,183.60	\$103.40	99.70%
49113:GASB 87 Lease Proceeds				
RC3253 GASB 87 Lease Proceeds (GL49113)	0	(9,166.36)	\$9,166.36	0.00%
ROU and SBITA Lease Revenue				
54509:GASB 87 Lease Capital Outlay				
SC5290 GASB 87 Lease Capital Outlay (GL54509)	0	9,166.36	(\$9,166.36)	0.00%
ROU and SBITA Lease Asset (Capital Outlay)				
	0	9,166.36	(\$9,166.36)	0.00%
Total Expenses (Non Capital Assets)	6,839,242.75	6,034,613.80	\$804,628.95	88.24%
Net (Income)/Loss	270,979.75	(539,903.17)	\$810,882.92	(199.24%)

Warrants May 2026

Payment Date	Supplier	Payment Type	Payment Amount
5/1/2026	ARNAUDO BROS LP APRIL	Manual ACH	2,361.55
5/1/2026	CASDU - California State Disbursement Unit (SDU)	EFT Child Support	736.61
5/1/2026	STAR INDUSTRIES	Manual ACH	598.90
5/1/2026	VWR FUNDING INC	Check	689.42
5/4/2026	TRIEPEI SMITH & ASSOCIATES INC	Check	280.00
5/4/2026	TRIEPEI SMITH & ASSOCIATES INC	Check	380.00
5/5/2026	AMERICAN FIDELITY ASSURANCE COMPANY	Check	1,071.47
5/5/2026	PATRICK CLARK CONSULTING	Manual ACH	1,500.00
5/5/2026	PRINCIPAL LIFE INSURANCE COMPANY	Check	5,534.69
5/5/2026	RED SHOE PRODUCTIONS LLC	Check	8,100.00
5/5/2026	SACRAMENTO-YOLO MVCD	Check	36,000.00
5/5/2026	THE REINALT-THOMAS CORPORATION	Check	313.12
5/5/2026	US BANK NA	Check	205.46
5/5/2026	VERIZON WIRELESS	Check	79.01
5/5/2026	VERIZON WIRELESS	Check	1,473.40
5/6/2026	CITY OF ROSEVILLE	Check	62.94
5/6/2026	CITY OF ROSEVILLE	Check	1,140.05
5/6/2026	CITY OF ROSEVILLE	Check	2,491.62
5/7/2026	ARNAUDO BROS LP MAY	Manual ACH	2,361.55
5/7/2026	ARNAUDO BROS LP JUNE	Manual ACH	2,361.55
5/7/2026	BURCHAM, KAREN LYNNE	Check	1,006.86
5/7/2026	GOSS, GEORGE	Check	1,006.86
5/7/2026	HAURY, RITA E	Check	551.66
5/7/2026	HUNT & SONS LLC	Check	2,813.17
5/7/2026	LIBERTY UTILITIES CO	Check	295.37
5/7/2026	PERMANENTE MEDICAL GROUP INC	Check	65.00
5/7/2026	VWR FUNDING INC	Check	257.34
5/8/2026	CALPERS	Automatic Wire Payment	47,932.60
5/8/2026	PACIFIC GAS & ELECTRIC COMPANY	Check	280.09
5/11/2026	BATTERIES PLUS	Check	1,213.86
5/11/2026	CITIBANK NA	Check	186.51
5/11/2026	INFINITY TECHNOLOGIES	Manual ACH	833.75
5/11/2026	INFINITY TECHNOLOGIES	Manual ACH	8,393.25
5/11/2026	LIFE TECHNOLOGIES CORPORATION	Check	2,126.77
5/11/2026	MIDAMERICA ADMINISTRATIVE & RETIREMENT SOLUTIONS LLC	Manual ACH	4,638.71
5/11/2026	US BANCORP	Check	14,868.75
5/11/2026	VESTIS GROUP INC	Manual ACH	165.11
5/11/2026	VWR FUNDING INC	Check	89.70
5/12/2026	ENTERPRISE FM TRUST	Check	12,623.26
5/13/2026	BKS LAW FIRM A PROFESSIONAL CORPORATION	Check	1,990.30
5/15/2026	BUCKMASTER BUSINESS MACHINES	Check	20.00
5/15/2026	CASDU - California State Disbursement Unit (SDU)	EFT Child Support	736.61
5/15/2026	HARRIS INDUSTRIAL GASES	Manual ACH	146.65
5/15/2026	THE LEGACY GROUP INC	Check	477.57
5/15/2026	THE REINALT-THOMAS CORPORATION	Check	150.13
5/15/2026	THE REINALT-THOMAS CORPORATION	Check	732.70
5/18/2026	BIOSEARCH TECHNOLOGIES INC	Check	688.61
5/18/2026	O'REILLY AUTO ENTERPRISES LLC	Manual ACH	34.04
5/19/2026	BUCKMASTER BUSINESS MACHINES	Check	69.15
5/19/2026	JASSO, DAVID CELIO	Check	468.00
5/19/2026	SOUTHWEST GAS CORP	Check	19.55
5/19/2026	TEXAS LIFE INSURANCE COMPANY	Check	98.00
5/19/2026	VERIZON COMMUNICATIONS INC	Check	393.50
5/20/2026	JOHNSON CONTROLS SECURITY SOLUTIONS LLC	Check	2,383.67
5/21/2026	HARRIS INDUSTRIAL GASES	Manual ACH	217.15

Warrants May 2026

Payment Date	Supplier	Payment Type	Payment Amount
5/21/2026	QUANTABIO LLC	Check	2,996.53
5/21/2026	VESTIS GROUP INC	Manual ACH	227.70
5/22/2026	CLEAR CHANNEL OUTDOOR LLC	Check	6,000.00
5/26/2026	FUTURE FORD INC	Check	184.83
5/26/2026	HUNT & SONS LLC	Check	4,272.24
5/26/2026	LIFE TECHNOLOGIES CORPORATION	Check	429.95
5/27/2026	O'REILLY AUTO ENTERPRISES LLC	Manual ACH	222.43
5/27/2026	VECTOR CONTROL JOINT POWERS AGENCY	Check	212.43
5/27/2026	VESTIS GROUP INC	Manual ACH	165.11
5/28/2026	PRINCIPAL LIFE INSURANCE COMPANY	Check	5,592.71
5/29/2026	CASDU - California State Disbursement Unit (SDU)	EFT Child Support	736.61
5/29/2026	HARRIS INDUSTRIAL GASES	Manual ACH	64.46
5/29/2026	LIFE TECHNOLOGIES CORPORATION	Check	104.84

Board Review and Consideration of Memorandum of Understanding with Sacramento-Yolo MVCD Concerning Shared Vector Disease Control International (VDCI) Aerial Services and Related Cost Sharing.

Background:

Aerial mosquito adulticide applications are an important tool for reducing the public health risk of mosquitoes and West Nile virus transmission in Placer County. The District has historically relied on aerial applicators that meet operational requirements for aircraft, spray systems, spray cloud modeling, and reporting. Vector Disease Control International, LLC (VDCI) provides aerial pesticide application services through Sacramento-Yolo Mosquito and Vector Control District (Sac-Yolo).

Sac-Yolo has amended its agreement with VDCI to extend services through December 31, 2030, provide two dedicated aircraft during the peak mosquito control season, and provide for treatment of 1,000,000 acres per calendar year. The agreement also allows nearby mosquito and vector control districts to share in the services provided under the Sac-Yolo/VDCI agreement.

Under the proposed Memorandum of Understanding (MOU), Placer Mosquito and Vector Control District would be entitled to receive aerial pesticide treatments within the Placer service area for up to 100,000 acres per calendar year. Placer would request services through Sac-Yolo, provide the scope, desired dates and times, location, acreage, and type of aerial spraying requested, and remain responsible for supplying the pesticide to be applied and handling related container disposal requirements.

The MOU also provides for coordination among Sac-Yolo, Placer, San Joaquin County Mosquito and Vector Control District, Turlock Mosquito Abatement District, Eastside Mosquito Abatement District, Merced Mosquito Abatement District, and VDCI to develop plans and schedules for coordinated aerial application services. If requested services conflict, the district that first requested services will be served first unless the affected districts agree otherwise.

The proposed MOU is attached.

Fiscal Impact:

For calendar year 2026, Sac-Yolo will be charged \$720,000 for 1,000,000 acres under the VDCI agreement. Placer's cost share is 10%, based on 100,000 acres of the annual service amount, for a 2026 total of \$72,000. The 2026 third-aircraft rate is \$0.82 per treated acre, with a minimum 20,000 acre mission per visit, and that rate also increases by \$0.02 per acre each subsequent year until 2030.

Staff Recommendation:

Staff recommends that the Board approve the Memorandum of Understanding with Sacramento-Yolo Mosquito and Vector Control District concerning shared VDCI aerial services and related cost sharing as presented.

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**MEMORANDUM OF UNDERSTANDING CONCERNING SHARED
VDCI AERIAL SERVICES AND RELATED COST SHARING**
[Placer Mosquito and Vector Control District]

THIS MEMORANDUM OF UNDERSTANDING is made effective this January 1, 2026, by and between Sacramento-Yolo Mosquito and Vector Control District (“Sac-Yolo”), and Placer Mosquito and Vector Control District (“Placer”), who agree as follows:

1. Recitals. This MOU is made with reference to the following background recitals:

1.1. Sac-Yolo provides mosquito and vector control services to the Counties of Sacramento and Yolo. Placer provides mosquito and vector control services to Placer County.

1.2. Sac-Yolo contracts with Vector Disease Control International, LLC (“VDCI”) for aerial pesticide application services. Sac-Yolo and VDCI have amended the agreement to extend the term through December 31, 2030, expand the scope of services to provide a second aircraft during the peak mosquito control season, and adjust the pricing. The amended VDCI agreement obligates Sac-Yolo to an annual payment of \$720,000 (payable in monthly installments) in exchange for a VDCI obligation to supply the two dedicated aircraft and apply pesticides to 1,000,000 acres per calendar year. Any acreage to be treated by VDCI exceeding 1,000,000 acres per year 2026 is subject to a charge of \$0.72 per treated acre, per acre cost will increase in each subsequent year by \$0.02 until 2030. Sac-Yolo and VDCI may arrange for a third aircraft to be supplied by VDCI, in which case the price per 2026 acre for the additional aircraft would be \$0.82 per treated acre with a minimum of 20,000 acre mission per visit with an annual increase each subsequent year of \$0.02 until 2030. The Sac-Yolo/VDCI agreement also provides that the agreement scope may encompass the aerial treatment of other nearby counties.

1.3. Placer desires to share in and utilize a portion of the services to be provided by VDCI and to share in a proportionate amount of the VDCI service fee, on and subject to the terms of this MOU.

1.4. The parties acknowledge that Sac-Yolo also is making similar shared VDCI services arrangements with San Joaquin County Mosquito and Vector Control District and Turlock Mosquito Abatement District, Eastside Mosquito Abatement, and Merced Mosquito Abatement District

2. Sac-Yolo/VDCI Agreement Management. Sac-Yolo will implement, execute and manage its aerial application services agreement with VDCI. Sac-Yolo will be the customer under the Sac-Yolo/VDCI agreement and it will be contractually liable to VDCI for payments due under that agreement.

3. Placer Share of Service

3.1. Placer will be entitled to receive aerial pesticide treatments by VDCI within the Placer service area in the amount of 100,000 acres per calendar year of the 1,000,000 acres per year to be provided under the Sac-Yolo/VDCI agreement. Placer from time to time will

request Sac-Yolo to arrange and provide for Placer area services by VDCI. Placer will provide the precise scope, desired date(s) and time(s), location, acreage and type of aerial spraying to be performed. Placer will be responsible for supplying the pesticides to be applied, delivering and unloading the pesticides at the storage area (to be designated by VDCI) at Sacramento McClellan Airport (or at such other airport in Sacramento or Yolo County designated by Sac-Yolo), and removing and disposing of the empty pesticide containers. Sac-Yolo will instruct VDCI to perform the work as requested by Placer and provide the services in accordance with the terms of the Sac-Yolo/VDCI agreement.

3.2. The parties, San Joaquin MVCD, Turlock MAD, Eastside MAD, Merced MAD, and VDCI will work and collaborate together to develop plans and schedules for coordinated VDCI services in the respective mosquito control district service areas. If there is a conflict in requested services between mosquito control districts, then the district that first requested the services will be served by VDCI first, unless the affected districts otherwise agree.

4. Placer Funding of Cost Share.

4.1. For the full 1,000,000 acres per year under the Sac-Yolo/VDCI agreement, Sac-Yolo will be charged \$720,000 for the 2026 calendar year payable to VDCI in 12 equal monthly installments. Each subsequent year the per acre cost will increase by \$0.02 per acre until 2030. Placer will pay and reimburse to Sac-Yolo 10% (calculated by $100,000 \text{ acres/year} \div 1,000,000 \text{ acres/year}$) of the VDCI charges on a monthly basis. Bi-Annually, Sac-Yolo will submit to Placer invoices to cover the acreage commitment and any overages (plus any charges that may be due under section 4.2). Placer will pay the invoice to Sac-Yolo within 30 days of its receipt. Interest will accrue on any late payment at the rate of 10% per annum. If payment has not been made within the 30-day period, then, in addition to other available remedies, Sac-Yolo may terminate this MOU or cease directing VDCI to perform work in the Placer service area pending payment of past due charges and interest.

4.2. If Placer requests aerial spraying by VDCI in a calendar year above the 100,000 acres amount, then any additional spraying above that amount will be charged to Placer at the current year's rate. If Placer and Sac-Yolo agree that VDCI will provide a third aircraft to provide services to Sac-Yolo and Placer, then Placer will be charged at the current years 3rd airplane rate (under section 1.2) with a minimum of 20,000 acre mission per visit. These additional payments, if any, will be invoiced to and payable by Placer in accordance with section 4.1.

5. Record Keeping. Sac-Yolo will keep and maintain accurate accounting and bookkeeping records relating to its charges by and payments to VDCI and the calculation of Placer invoices. Placer and its employees, accountants, attorneys and agents, may review, inspect, copy and audit these records, including all source documents.

6. Term. This MOU shall expire on December 31, 2030, unless sooner terminated by mutual written consent of the parties. The parties also may agree in writing to extend the term of this MOU.

7. Indemnity. Placer agrees to indemnify, defend, protect, and hold harmless Sac-Yolo, and its officers, employees, and agents from and against any and all liability, losses, claims,

damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every nature arising out of Placer obligations and performance under this MOU and caused by any negligent act or omission, willful misconduct or violation of law of or by Placer or its employees, agents and contractors, except where caused by the sole negligence or willful misconduct of Sac-Yolo or as otherwise provided or limited by law. Placer's obligations under this indemnification provision will survive the expiration of this MOU.

8. Additional Insured. Sac-Yolo will request VDCI to add Placer as an additional insured under the VDCI general and automobile insurance liability policies regarding liability arising out of the VDCI services under the Sac-Yolo/VDCI agreement and to provide to Placer written proof of insurance consistent with the requirements of the Sac-Yolo/VDCI agreement.

9. General Provisions

9.1. Entire Agreement. The parties intend this writing to be the sole, final, complete, exclusive and integrated expression and statement of the terms of their contract concerning the subject matter addressed in the MOU. This MOU supersedes all prior oral or written negotiations, representations, contracts or other documents that may be related to the subject matter of this MOU, except those other documents that may be expressly referenced in this MOU.

9.2. Construction and Interpretation. The parties agree and acknowledge that this MOU has been arrived at through negotiation, and that each party has had a full and fair opportunity to revise the terms of this MOU. Consequently, the normal rule of construction that any ambiguities are to be resolved against the drafting party will not apply in construing or interpreting this MOU.

9.3. Assignees. No party may assign, delegate, transfer or subcontract any of its rights, duties, obligations or other interests in this MOU without the other party's prior written consent. Any assignment, delegation, transfer or subcontract in violation of this provision is null and void and grounds for the other party to terminate this MOU.

SACRAMENTO-YOLO MOSQUITO AND
VECTOR CONTROL DISTRICT

PLACER MOSQUITO AND
VECTOR CONTROL DISTRICT

By: _____
Gary Goodman
General Manager

By: _____
Joel Buettner
General Manager

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COUNTY OF PLACER

OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

July 1, 2026

To the Board of Directors and Management
Placer County Mosquito and Vector Control District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2026-2027 fiscal year.

A. Scope of Services

The Auditor-Controller will provide the following services to Placer County Mosquito and Vector Control District (District):

1. **General Accounting** – includes use of the County's centralized accounting system and reviewing and posting of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted for payment will be scanned and archived for retention. Reviewing invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of tax reporting along with issuing IRS Tax Form 1099 for the calendar year and biweekly State EDD Reporting, if applicable.
3. **Accounting Support** – includes responding to routine inquiries related to all accounting aspects and assisting the District with complex accounting transactions.
4. **Capital Asset Accounting** – includes reviewing capital asset transactions to ensure compliance with the County's and the District's Capital Asset Guides. Registering capital assets in the accounting system, recording monthly depreciation, and performing monthly reconciliation of capital assets.
5. **Specialized Accounting** – includes accounting and recording of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, GASB Statement No. 87, *Leases*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, GASB Statement No. 101, *Compensated Absences*, and GASB Statement No 103, *Financial Reporting Model Improvements*.
6. **Payroll** – includes normal bi-weekly payroll processing including wage garnishments, recording, and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms, and maintaining complete records. Abnormal or out of the ordinary payroll processing may require an additional fee. See Exhibit A for scope of work and payment terms.

2970 Richardson Drive / Auburn, California 95603 / (530) 889-4160 / Fax (530) 889-4163
Internet Address: <http://www.placer.ca.gov> / email: auditor@placer.ca.gov

7. **Workday External Connection** – includes access to the Workday accounting system for district staff. Access rights include generating financial reports, submitting vendor payments and journal entries.
8. **Adopted Budget** – includes recording the District’s adopted budget, ensuring expenditures do not exceed authorized budget and processing any budget revisions.
9. **Gann Limit** – calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.
10. **Financial Statement Compilation** – includes preparing the financial statements, the related notes to the financial statements, and required supplementary information.
11. **Financial Statement Audit** – includes coordinating the financial statement audit with the external auditors, working with the external auditors and responding to certain audit requests and inquiries.

B. Term

The term of this Agreement will commence on July 1, 2026, and end on June 30, 2027. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller’s responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller’s services are not designed to detect instances of fraud, or non-compliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to the District any known and suspected fraud, non-compliance with laws or regulations or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, non-compliance with laws or regulations or significant errors be subsequently discovered by either the District or through a claim or lawsuit to the District.

D. Responsibilities of District Management

The District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. The District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

The District agrees to inform County of significant non-compliance, fraud and/or errors immediately upon discovery.

For all services provided, District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. The District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$23,804. The District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the District upon request.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,


Andrew C. Sisk, CPA
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Placer County Mosquito and Vector Control District.

Authorized Signature: _____ Dated: _____

Authorized Board Signature (If Necessary): _____ Dated: _____

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Board Review and Consideration to Amend the District Budget for Fiscal Year 2025-26

Background

The following amendments to the FY 2025-2026 budget are required to allocate funds from spend codes that had unspent money remaining in the budget to spend codes that had expenditures exceeding what was budgeted. There is no fiscal impact as all the money being moved was budgeted.

A. SC2340 Gasoline, All Types (GL52170) PG700002 requires an additional **\$10,750** to cover expenditures exceeding the budgeted amount. This amendment will be funded by the following budget categories with available appropriations:

- SC2110 Food, Beverage, and Ice (GL52050) PG700000 – \$200
- SC2125 Janitorial Supplies – Excluding Paper Goods (GL52060) PG700002 – \$500
- SC2661 Office Supplies Excluding Paper Goods (GL52330) PG700000 – \$6,450
- SC3322 Hazardous Waste (GL52380) PG700004 – \$3,600

B. SC2200 Automotive Accessories, Equipment and Parts (GL52140) PG700002 requires an additional **\$9,000** to cover expenditures exceeding the budgeted amount. This amendment will be funded by the following budget categories with available appropriations:

- SC2110 Food, Beverage, and Ice (GL52050) PG700000 – \$200
- SC3130 Legal Services – 1099 Reportable (GL52370) PG700000 – \$4,900
- SC3150 Grounds Maintenance Services – 1099 Reportable (GL52380) PG700002 – \$1,500
- SC4070 Tuition Reimbursement (GL52590) PG700000 – \$2,400

Staff Recommendation:

Staff recommends that the Board approve Resolution 2026-11 Amending the District Budget for Fiscal Year 2025-26 as presented.

RESOLUTION NO. 2026-11

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT
AMENDING THE DISTRICT BUDGET FOR FISCAL YEAR 2025-26**

WHEREAS, The Board of Trustees (the "Board") of the Placer Mosquito and Vector Control District (the "District") County of Placer, State of California, have reviewed the budget and desire to amend the approved final District Budget, and

NOW, THEREFORE BE IT RESOLVED as follows:

- 1) Amend the District Budget for Fiscal Year 2025-26 by making the following adjustments:
 - A. \$200 from SC2110 Food, Beverage, and Ice (GL52050) PG700000 to SC2340 Gasoline, All Types (GL52170) PG700002.
 - B. \$500 from SC2125 Janitorial Supplies – Excluding Paper Goods (GL52060) PG700002 to SC2340 Gasoline, All Types (GL52170) PG700002.
 - C. \$6,450 from SC2661 Office Supplies Excluding Paper Goods (GL52330) PG700000 to SC2340 Gasoline, All Types (GL52170) PG700002.
 - D. \$3,600 from SC3322 Hazardous Waste (GL52380) PG700004 to SC2340 Gasoline, All Types (GL52170) PG700002.
 - E. \$200 from SC2110 Food, Beverage, and Ice (GL52050) PG700000 to SC2200 Automotive Accessories, Equipment and Parts (GL52140) PG700002.
 - F. \$4,900 from SC3130 Legal Services 1099 Reportable (GL52370) PG700000 to SC2200 Automotive Accessories, Equipment and Parts (GL52140) PG700002.
 - G. \$1,500 from SC3150 Grounds Maintenance Services 1099 Reportable (GL52380) PG700002 to SC2200 Automotive Accessories, Equipment and Parts (GL52140) PG700002.
 - H. \$2,400 from SC4070 Tuition Reimbursement (GL52590) PG700000 to SC2200 Automotive Accessories, Equipment and Parts (GL52140) PG700002.

PASSED AND ADOPTED by the Board of Trustees of the Placer Mosquito and Vector Control District on the 15th day of June 2026 by the following vote:

AYES: ∅
NOES: ∅
ABSTAIN: ∅
ABSENT: ∅

Sandy Bendorf, Board President

Attest:

Isabel Alvarez, Board Secretary

RESOLUTION NO. 2026-12

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT
REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2026-27**

TAX CODE NUMBER: 59700, 59701

DIRECT CHARGE NAME: Placer Mosquito and Vector Control

WHEREAS, the Placer Mosquito and Vector Control District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to the Government Code, the Health and Safety Code and Article XIIC and XIID of the California Constitution by the District, attached hereto, and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of District as follows:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Board of Trustees of the Placer Mosquito and Vector Control District on the 15th day of June 2026 by the following vote:

AYES: ∅
NOES: ∅
ABSTAIN: ∅
ABSENT: ∅

Sandy Bendorf, Board President

Attest:

Isabel Alvarez, Board Secretary

Board Review and Consideration of FY 2026-27 Annual Budget

Background

The Finance Committee met on May 7, 2026, and reviewed the proposed FY 2026-2027 District Budget. The budget has been developed to align with the District's Strategic Plan and operational priorities while maintaining fiscal responsibility.

Fiscal Impact

See attached FY 2026-2027 Resolution 2026-13, Budget and supporting documents.

Staff Recommendation

The Finance Committee recommends the Board of Trustees adopt Resolution 2026-13 Adopting the District Budget for Fiscal Year 2026-2027.

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PMVCD FY 2026-2027 DRAFT BUDGET

		FY 26/27	FY 26	Change \$	Change %
REVENUE					
RC-0010-TAXES-Current Secured Property (40010)	70,675		70,324	↑ 352	0.5%
RC-0020-TAXES-Property Tax Impounds (40020)	13		13	↑ 0	1.3%
RC-0040-TAXES-Railroad Unitary Property (40040)	106		106	↑ 1	0.5%
RC-0050-TAXES-Unitary & Op Non-Unitary Property (40050)	2,644		2,631	↑ 13	0.5%
RC-0060-TAXES-Current Unsecured Property (40060)	1,442		1,434	↑ 7	0.5%
RC-0070-TAXES-Delinquent Secured Property (40070)	1		-	↑ 1	100.0%
RC-0090-TAXES-Delinquent Unsecured Property (40090)	28		28	↑ 0	0.5%
RC-0110-TAXES-Current Supplemental Property (40100)	3,149		3,133	↑ 16	0.5%
RC-0120-TAXES-Delinquent Supplemental Property (40110)	1		1	↑ 0	0.5%
RC-0270-Other Taxes (40180)	392,571		384,873	↑ 7,697	2.0%
RC-0580-Interest with Fiscal Agent (42010)	68,250		65,000	↑ 3,250	4.8%
RC-0600 Short-Term Rents & Concessions (GL42030)	6,000		6,000	→ -	0.0%
RC-1440-Homeowners Property Tax Relief (44350)	400		398	↑ 2	0.5%
RC-1720-Direct Charges (46030)	6,166,827		6,026,681	↑ 140,146	2.3%
RC-3080-Miscellaneous Other Revenues (48030)	1,240		2,640	↓ (1,400)	-112.9%
RC-3170-Proceeds from Sale of Capital Assets (49030)	5,000		5,000	→ -	0.0%
	6,718,348		6,568,263	↑ 150,085	2.2%
EXPENDITURES					
Salaries and Benefits PG700000					
SC-1030 Extra Help - Salaries and Wages (51030)	60,172		63,422	↓ (3,250)	-5.4%
SC-1810-Salaries and Wages (51010)	2,684,461		2,579,944	↑ 104,517	3.9%
SC-1819-Overtime and Call Back (51040)	18,045		19,598	↓ (1,554)	-8.6%
SC-1852-CalPERS (51210)	405,191		368,769	↑ 36,422	9.0%
SC-1855-FICA (51220)	47,486		47,564	↓ (78)	-0.2%
SC-1858-Other Postemployment Benefits (OPEB) (51240)	165,403		177,654	↓ (12,251)	-7.4%
SC-1888-Employee Benefits Other Agencies (51350)	672,198		674,910	↓ (2,712)	-0.4%
SC-1897-Other Benefits (51380)	873		873	→ -	0.0%
SC-3630-Trustee Meetings Compensation (52520)	8,400		8,400	→ -	0.0%
	4,062,228	60.5%	3,941,134	↑ 121,094	3.0%
Materials, Supplies and Services PG700000					
SC-2040-Work Clothes (52030)	5,700		6,000	↓ (300)	-5.3%
SC-2110-Food and Water, All Types (52050)	800		800	→ -	0.0%
SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	900		1,200	↓ (300)	-33.3%
SC-2550-Membership / Registration / Association / Warranties (52240)	34,935		35,226	↓ (291)	-0.8%
SC-2661-Office Supplies Excluding Paper Goods (52330)	6,250		7,500	↓ (1,250)	-20.0%
SC-2790-Postage (52340)	500		500	→ -	0.0%
SC-2820-Personnel Services (52360)	18,875		18,875	↓ (18,375)	-3675.0%
SC-2860-SB2557 Property Tax Admin Costs (52360)	1,388		1,388	↑ 0	0.0%
SC-2900-Audit Costs (52360)	10,139		12,100	↓ (1,961)	-19.3%
SC-2945-Uniform Rental and Laundry Services (52360)	18,379		10,973	↑ 7,407	40.3%
SC-3070-AB2838 - LAFCO Fees (52360)	8,010		6,965	↑ 1,045	13.0%
SC-3130-Legal Services (52370)	15,000		15,000	→ -	0.0%
SC-3472 GASB 87 Lease Payment - 1099 Reportable (52444)	2,400		2,400	→ -	0.0%
SC-3895-Publications and Legal Notices (52570)	1,100		625	↑ 475	43.2%
SC-4070-Tuition Reimbursement (52785)	5,000		5,000	→ -	0.0%
SC-4280-Travel & Transportation (52790)	34,200		36,584	↓ (2,384)	-7.0%
SC-4290-Mileage (52790)	1,400		2,100	↓ (700)	-50.0%
SC-4705-Internal Professional and Special Services (Non-Interfund Transfer) (52390)	23,804		16,509	↑ 7,295	30.6%
	188,780	11.5%	179,745	↑ 9,035	4.8%
Other Expenditures PG700000					
SC-2140-Insurance and Insurance Services (52080)	258,367		221,108	↑ 37,259	14.4%
SC-2840-Collection Charges (52360)	101,879		100,396	↑ 1,482	1.5%
SC-4720-Lease Purchase Principal (53040)	313,000		305,000	↑ 8,000	2.6%
SC-4760-Lease Purchase Interest (53080)	24,832		34,287	↓ (9,455)	-38.1%
	698,078	10.4%	660,792	↑ 37,286	5.3%
Information Technology PG700001					
SC-2085-Communication Services - Telephone (52040)	37,973		35,714	↑ 2,259	5.9%
SC-3370-Data Processing, Computer, Programming, and Software Services (52400)	77,565		63,543	↑ 14,022	18.1%
SC-3380-Computer Management Services (52400)	93,254		100,047	↓ (6,793)	-7.3%
SC-3560-Computer, Handheld, Laptop, and Notebooks (52480)	7,500		10,000	↓ (2,500)	-33.3%
	216,292	3.2%	209,304	↑ 6,988	3.2%
Facility & Vehicles PG700002					
SC-2120-Janitorial Supplies (52060)	600		1,000	↓ (400)	-66.7%
SC-2200-Automotive Accessories, Equipment and Parts (52140)	7,000		20,000	↓ (13,000)	-185.7%
SC-2260-Equipment Maintenance and Repair Services for Vehicles & Aircraft (52160)	25,500		11,300	↑ 14,200	55.7%
SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	1,000		1,000	→ -	0.0%
SC-2340-Gasoline All Types (52170)	47,000		42,000	↑ 5,000	10.6%

FY 26/27

SC-2430-Janitorial Management Services (52190)	7,187	
SC-2861-Maintenance-Building - 1099 Reportable (52161)	24,061	
SC-3010-Alarm Services (52360)	10,075	
SC-3150-Grounds Maintenance Services (52380)	8,116	
SC-3280-Security, Fire, Safety, and Emergency Services not otherwise classified (52380)	475	
SC-3460-Short-Term Equipment Rental or Lease Services - 1099 Reportable (52440)	140,436	
SC-3530-Hardware and Related Items (52460)	3,850	
SC-4340-Utilities (52800)	62,245	
	337,545	5.0%

Tahoe Substation

PG700003

SC-2861-Maintenance-Building - 1099 Reportable (52161)	1,000	
SC-3472 GASB 87 Lease Payment - 1099 Reportable (52444)	28,339	
SC-4340-Utilities (52800)	3,683	
	33,021	0.5%

Surveillance

PG700004

SC-2521-Laboratory Equipment (52220)	27,500	
SC-2480-Clinical Laboratory Reagents and Tests (52220)	25,000	
SC-2500-Gases, Lab / Medical / Welding (52220)	8,000	
SC-3255-Vector and Disease Testing (52380)	1,000	
SC-3322-Hazardous Waste (52380)	7,732	
	69,232	1.0%

Operations

PG700005

SC-2030-Poisons, Pesticides and Chemicals - Agricultural and Industrial (52020)	667,450	
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)	2,500	
SC-3530-Hardware and Related Items (52460)	16,500	
	1,100,880	16.4%

Public Info & Outreach

PG700006

SC-3881-Visual Education Supplies (52560)	25,000	
SC-3890-Marketing Services (52570)	87,000	
SC-3892-Outreach-1099 Reportable (52570)	35,000	
	147,000	2.2%

DESIGNATED FUNDS ALLOCATION

OT-91007-Capital Assets (30210)	Capital Asset Acquisition	129,707	
OT-991029-Unfunded Liability (30210)	Applied Research & Educational Reimbursement	5,000	
		134,707	2.0%

Revenue	6,718,348
Total Available Financing	6,853,055
Total Expenditures	6,853,055
Budget Surplus/(Deficit)	(0)
Operating Budget	6,718,348

FY 26	Change \$	Change %
6,780	↑ 407	5.7%
29,061	↓ (5,000)	-20.8%
8,792	↑ 1,283	12.7%
7,665	↑ 451	5.6%
479	↓ (4)	-0.9%
149,436	↓ (9,000)	-6.4%
3,850	→ -	0.0%
77,900	↓ (15,655)	-25.2%
359,263	↓ (21,719)	-6.0%
1,000	→ -	0.0%
28,339	→ -	0.0%
3,717	↓ (34)	-0.9%
33,055	↓ (34)	-0.1%
27,500	→ -	0.0%
25,000	→ -	0.0%
8,000	→ -	0.0%
1,000	→ -	0.0%
7,732	→ -	0.0%
69,232	→ -	0.0%
668,846	↓ (1,396)	-0.2%
409,430	→ -	0.0%
5,000	→ -	0.0%
5,000	↓ (2,500)	-100.0%
16,500	→ -	0.0%
1,104,776	↓ (3,896)	-0.4%
20,000	↑ 5,000	20.0%
86,000	↑ 1,000	1.1%
35,000	→ -	0.0%
141,000	↑ 6,000	4.3%
148,716	↓ (19,009)	-14.7%
5,000	→ -	0.0%
153,716	↓ (19,009)	-14.1%
6,568,263	↑ 150,085	2.3%
6,698,302	↑ 154,753	2.3%

FY2026-2027 Draft Expenditures

Program	Spend Category (SC)	Description of Internal Expenditure Category	FYE 2026 Budget	FYE 2027 Budget	Change \$	Change %	Details
0-Admin	SC-1030-Extra Help - Salaries and Wages (51030)	Seasonal Wages	\$ 63,422	60,172	↓ (3,250)	-5.1%	Linked to Salaries&Benefits Tab
0-Admin	SC-1810-Salaries and Wages (51010)	Cashable annual leave	\$ 31,092	33,437	↑ 2,345	7.5%	Linked to Salaries&Benefits Tab
0-Admin	SC-1810-Salaries and Wages (51010)	Employee Pay	\$ 2,542,852	2,645,023	↑ 102,172	4.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-1810-Salaries and Wages (51010)	GM vehicle stipend	\$ 6,000	6,000	→	0.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-1819-Overtime and Call Back (51040)	Overtime	\$ 19,598	18,045	↓ (1,554)	-7.9%	Linked to Salaries&Benefits Tab
0-Admin	SC-1852-CalPERS (51210)	Pension contribution (incl 1959 Surv Benefit)	\$ 281,866	291,004	↑ 9,138	3.2%	Linked to Salaries&Benefits Tab
0-Admin	SC-1852-CalPERS (51210)	Pension UL - Rate Plans: 3908, 15015 ,27127)	\$ 86,903	114,187	↑ 27,284	31.4%	Linked to Salaries&Benefits Tab
0-Admin	SC-1855-FICA (51220)	Employer Paid taxes	\$ 47,564	47,486	↓ (78)	-0.2%	Linked to Salaries&Benefits Tab
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Health Benefit Payments to Retirees	\$ 57,551	46,351	↓ (11,200)	-19.5%	Linked to Salaries&Benefits Tab
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Expected agency contribution to OPEB trust	\$ 94,066	91,997	↓ (2,069)	-2.2%	Linked to Salaries&Benefits Tab
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Implicit Subsidy Contribution	\$ 26,037	27,055	↑ 1,018	3.9%	Linked to Salaries&Benefits Tab
0-Admin	SC-1888-Employee Benefits Other Agencies (51350)	Employee benefits (health & ancillary)	\$ 674,910	672,198	↓ (2,712)	-0.4%	Linked to Salaries&Benefits Tab
0-Admin	SC-1897-Other Benefits (51380)	Employee Assistance Program	\$ 873	873	→	0.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-2040-Work Clothes (52030)	Boot Reimbursements	\$ 6,000	5,700	↓ (300)	-5.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-2110-Food and Water, All Types (52050)	Meeting expense (snacks, coffee, water, etc.)	800	800	→	0.0%	25/26 Same
0-Admin	SC-2140-Insurance and Insurance Services (52080)	Acrisure - Non-owned Aircraft Liability	5,207	4,893	↓ (314)	-6.0%	Non-Owned Aircraft Insurance 25/26 actuals + 7%
0-Admin	SC-2140-Insurance and Insurance Services (52080)	VCJPA - Liability, Auto, Property, WC, ERMA, etc +BTA	215,901	253,474	↑ 37,573	17.4%	26/27 Prelim budget VCJPA emailed 4/24/26
0-Admin	SC-2270-Equipment Maintenance and Repair Services for General	Buckmaster (Ricoh Copier Service Contract)	1,200	900	↓ (300)	-25.0%	25/26 actuals + 10%
0-Admin	SC-2550-Membership / Registration / Association / Warranties (52	Conference Registration and Memberships	35,226	34,935	↓ (291)	-0.8%	Linked to Training, Certs, Memberships tab
0-Admin	SC-2661-Office Supplies Excluding Paper Goods (52330)	office equipment	4,000	3,250	↓ (750)	-18.8%	Based on 25/26 actuals
0-Admin	SC-2661-Office Supplies Excluding Paper Goods (52330)	Office supplies including copy paper, desk supplies	3,500	3,000	↓ (500)	-14.3%	Based on 25/26 actuals \$3000 including Tahoe \$500
0-Admin	SC-2790-Postage (52340)	postage for District	500	500	→	0.0%	Actuals as of 4/27/26 \$375
0-Admin	SC-2820-Personnel Services (52360)	Labor Relations Consultant Services - Patrick Clark	18,000	18,000	→	0.0%	same - regular support contract \$1500/mo
0-Admin	SC-2820-Personnel Services (52360)	Pre-employment drug testing Preferred Alliance	335	335	→	0.0%	(Current cost 42+25) *5 potential hires
0-Admin	SC-2820-Personnel Services (52360)	Preemployment screening (physicals, background check)	540	540	→	0.0%	(Physical: \$65 + Background \$42.50) *5 potential hires
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - Lincoln+AdValorem	4,629	4,710	↑ 81	1.7%	Linked to Revenue tab
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - PFES	24,269	24,823	↑ 554	2.3%	Linked to Revenue tab
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - West East	35,998	36,846	↑ 848	2.4%	Linked to Revenue tab
0-Admin	SC-2840-Collection Charges (52360)	SCI Consulting - Fees related to Collections	35,500	35,500	→	0.0%	Linked to Revenue tab
0-Admin	SC-2860-SB2557 Property Tax Admin Costs (52360)	SB 2557 Property Tax Admin.	1,388	1,388	→	0.0%	25/26 Actuals + 7.2%
0-Admin	SC-2900-Audit Costs (52360)	Independent Audit - Clifton, Larson, Allen, LLP	12,100	10,139	↓ (1,961)	-16.2%	25/26 + 2%
0-Admin	SC-2940-Consulting Services (52360)	OPEB Actuarial Valuation - MacLoed Watt	11,300	-	↓ (11,300)	-100.0%	Not needed in odd Fiscal Years - Amt from quote 1/27/25
0-Admin	SC-2945-Uniform Rental and Laundry Services (52360)	Uniform Service - Cintas Contract	10,973	18,379	↑ 7,407	67.5%	Uniform Service - Cintas Contract estimated to be \$16,848
0-Admin	SC-3070-AB2838 - LAFCO Fees (52360)	LAFCO Fee	6,965	8,010	↑ 1,045	15.0%	25/26 Actuals +15%
0-Admin	SC-3130-Legal Services (52370)	District Counsel + other Attorney fees	15,000	15,000	→	0.0%	General Counsel, Labor Counsel, UAS Counsel as needed. BKS annual increases 3-5%
0-Admin	SC-3472 GASB 87 Lease Payment - 1099 Reportable (52444)	US Bank - Ricoh Copier lease exp 8/2030	2,400	2,400	→	0.0%	25/26 \$ Same S/B SC3472 GASB 87 Lease Payment - 1099 Reportable (GL52444)
0-Admin	SC-3630-Trustee Meetings Compensation (52520)	Trustee Stipend	\$ 8,400	8,400	→	0.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-3895-Publications and Legal Notices (52570)	all job postings, legal notices, RFP postings	625	1,100	↑ 475	76.0%	job postings + notice of public hearing to accept engineer's rep Actuals 25/26 \$1025
0-Admin	SC-4000-Educational/Training Services (52590)	Training and Professional Development	8,865	-	↓ (8,865)	-100.0%	Linked to Training, Certs, Memberships tab
0-Admin	SC-4070-Tuition Reimbursement (52785)	Educational Assistance Program	5,000	5,000	→	0.0%	needs board approval
0-Admin	SC-4280-Travel & Transportation (52790)	Travel and Transportation	36,584	34,200	↓ (2,384)	-6.5%	Linked to Training, Certs, Memberships tab
0-Admin	SC-4290-Mileage (52790)	Mileage reimbursement	2,100	1,400	↓ (700)	-33.3%	Linked to Training, Certs, Memberships tab
0-Admin	SC-4705-Internal Professional and Special Services (Non-Interfund	Placer MOU (Accounting, payroll, financial stmts,	16,509	23,804	↑ 7,295	44.2%	Joe Alire email 06/05/26
0-Admin	SC-4720-Lease Purchase Principal (53040)	Lease Roseville - Principle	305,000	313,000	↑ 8,000	2.6%	Linked to Lease Schedule & Proceeds tab
0-Admin	SC-4760-Lease Purchase Interest (53080)	Lease Roseville - Interest	34,287	24,832	↓ (9,455)	-27.6%	Linked to Lease Schedule & Proceeds tab
1-IT	SC-2085-Communication Services - Telephone (52040)	Landline, VOIP, ISP, and Mobile Service	35,714	37,973	↑ 2,259	6.3%	Link to New IT&Comms tab
1-IT	SC-3370-Data Processing, Computer, Programming, and Software S	Software License and Service Subscriptions	63,543	77,565	↑ 14,022	22.1%	Link to New IT&Comms tab
1-IT	SC-3380-Computer Management Services (52400)	IT, System Admin, Database Admin, and Reporting Services	100,047	93,254	↓ (6,793)	-6.8%	Link to New IT&Comms tab
1-IT	SC-3560-Computer, Handheld, Laptop, and Notebooks (52480)	Computer Hardware, mobile devices, and accessories	10,000	7,500	↓ (2,500)	-25.0%	Link to New IT&Comms tab
2-Fac&Veh	SC-2120-Janitorial Supplies (52060)	Restroom and cleaning supplies	1,000	600	↓ (400)	-40.0%	25/26 Actuals
2-Fac&Veh	SC-2200-Automotive Accessories, Equipment and Parts (52140)	other replacement parts	7,000	7,000	→	0.0%	25/26 Same
2-Fac&Veh	SC-2200-Automotive Accessories, Equipment and Parts (52140)	Enterprise vehicle outfitting	13,000	-	↓ (13,000)	-100.0%	Enterprise vehicle outfitting
2-Fac&Veh	SC-2260-Equipment Maintenance and Repair Services for Vehicles	Enterprise Maintenance Program	-	9,000	↑ 9,000	n/a	Chevy maint program thru Enterprise 25/26 actuals + 5% This was included in the lease
2-Fac&Veh	SC-2260-Equipment Maintenance and Repair Services for Vehicles	Future Ford, Trucksmart, Fork Lift, UTV and ATVs	11,300	16,500	↑ 5,200	46.0%	Switched bulk maint to Enterprise 25/26 actuals + 5%
2-Fac&Veh	SC-2270-Equipment Maintenance and Repair Services for General	SPI pump maintenance	1,000	1,000	→	0.0%	SPI annual pump maintenance
2-Fac&Veh	SC-2340-Gasoline All Types (52170)	Hunt and Sons- Fleet fuel account (CFN)	42,000	47,000	↑ 5,000	11.9%	Based on 25/26 Actuals
2-Fac&Veh	SC-2430-Janitorial Management Services (52190)	Janitorial Service	6,780	7,187	↑ 407	6.0%	per Star Industries price increase 598.90 per month effective 3/2026
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Fire Extinguisher service and county fire inspection	1,591	1,591	→	0.0%	Foothill Fire
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	General Building Maintenance Projects	5,000	-	↓ (5,000)	-100.0%	
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	3,000	3,000	→	0.0%	Enviro Cert Services BSL increased from 1370 to 1625 max annual
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Roof Maintenance (annual)	2,000	2,000	→	0.0%	25/26 Same
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Wash Bay Maintenance- Water Maze	7,000	7,000	→	0.0%	24/25 as of 4/28 \$4421 NR looked back 3 yr consistantly over. JH
2-Fac&Veh	SC-3010-Alarm Services (52360)	Johnson Control (Fmr TYCO)Roseville & First Solutions	8,792	10,075	↑ 1,283	14.6%	~\$2217.37 per quarter + \$540 for First Solutions contract
2-Fac&Veh	SC-3150-Grounds Maintenance Services (52380)	Landscaping Service	7,665	8,116	↑ 451	5.9%	\$468 per month DC Landscaping plus \$2500 for extra labor
2-Fac&Veh	SC-3280-Security, Fire, Safety, and Emergency Services not otherwi	HAZMAT permit fee - City of Roseville Fire	479	475	↓ (4)	-0.9%	25/26 actuals + 2% (Roseville Fire Inspector 2% Increase each year)
2-Fac&Veh	SC-3460-Short-Term Equipment Rental or Lease Services - 1099 Rep	Enterprise Fleet Principal Lease - Operational Budget	178	10,729	↑ 10,009	1390.1%	Funded by current year revenue less Enterprise maintenance cost (JB- Balancing budget
2-Fac&Veh	SC-3460-Short-Term Equipment Rental or Lease Services - 1099 Rep	Enterprise Fleet Principal Lease - Capital Designation	428,716	129,707	↓ (19,009)	-12.8%	Funded by Capital Designation allocation (Annual estimate of \$149,436 - Ops budget
2-Fac&Veh	SC-3530-Hardware and Related Items (52460)	Miscellaneous Facility related parts and materials	3,850	3,850	→	0.0%	25/26 Same
2-Fac&Veh	SC-4340-Utilities (52800)	P.G. & E. gas Roseville	10,900	9,744	↓ (1,156)	-10.6%	Actuals 25/26 + 5%

FY 2026-2027 Draft Expenditures

Program	Spend Category (SC)	Description of Internal Expenditure Category	FYE 2026 Budget	FYE 2027 Budget	Change \$	Change %	Details
0-Admin	SC-1030 Extra Help - Salaries and Wages (51030)	Seasonal Wages	\$ 63,422	60,172	↓ (3,250)	-5.1%	Linked to Salaries&Benefits Tab
0-Admin	SC-1810-Salaries and Wages (51010)	Cashable annual leave	\$ 31,092	33,437	↑ 2,345	7.5%	Linked to Salaries&Benefits Tab
0-Admin	SC-1810-Salaries and Wages (51010)	Employee Pay	\$ 2,542,852	2,645,023	↑ 102,172	4.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-1810-Salaries and Wages (51010)	GM vehicle stipend	\$ 6,000	6,000	⇒	0.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-1819-Overtime and Call Back (51040)	Overtime	\$ 19,598	18,045	↓ (1,554)	-7.9%	Linked to Salaries&Benefits Tab
0-Admin	SC-1852-CalPERS (51210)	Pension contribution (incl 1959 Surv Benefit)	\$ 281,866	291,004	↑ 9,138	3.2%	Linked to Salaries&Benefits Tab
0-Admin	SC-1852-CalPERS (51210)	Pension UL - Rate Plans: 3908, 15015 ,27127)	\$ 86,903	114,187	↑ 27,284	31.4%	Linked to Salaries&Benefits Tab
0-Admin	SC-1855-FICA (51220)	Employer Paid Taxes	\$ 47,564	47,486	↓ (78)	-0.2%	Linked to Salaries&Benefits Tab
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Health Benefit Payments to Retirees	\$ 57,551	46,351	↓ (11,200)	-19.5%	Linked to Salaries&Benefits Tab
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Expected agency contribution to OPEB trust	\$ 94,066	91,997	↓ (2,069)	-2.2%	Linked to Salaries&Benefits Tab
0-Admin	SC-1858-Other Postemployment Benefits (OPEB) (51240)	Implicit Subsidy Contribution	\$ 26,037	27,055	↑ 1,018	3.9%	Linked to Salaries&Benefits Tab
0-Admin	SC-1888-Employee Benefits Other Agencies (51350)	Employee benefits (health & ancillary)	\$ 674,910	672,198	↓ (2,712)	-0.4%	Linked to Salaries&Benefits Tab
0-Admin	SC-1897-Other Benefits (51380)	Employee Assistance Program	\$ 873	873	⇒	0.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-2040-Work Clothes (52030)	Boot Reimbursements	\$ 6,000	5,700	↓ (300)	-5.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-2110-Food and Water, All Types (52050)	Meeting expense (snacks, coffee, water, etc.)	800	800	⇒	0.0%	25/26 Same
0-Admin	SC-2140-Insurance and Insurance Services (52080)	Acrisure - Non-owned Aircraft Liability	5,207	4,893	↓ (314)	-6.0%	Non-Owned Aircraft Insurance 25/26 actuals + 7%
0-Admin	SC-2140-Insurance and Insurance Services (52080)	VCJPA - Liability, Auto, Property, WC, ERMA, etc +BTA	215,901	253,474	↑ 37,573	17.4%	26/27 Prelim budget VCJPA emailed 4/24/26
0-Admin	SC-2270-Equipment Maintenance and Repair Services for General	Buckmaster (Ricoh Copier Service Contract)	1,200	900	↓ (300)	-25.0%	25/26 actuals + 10%
0-Admin	SC-2550-Membership / Registration / Association / Warranties (522	Conference Registration and Memberships	35,226	34,935	↓ (291)	-0.8%	Linked to Training, Certs, Memberships tab
0-Admin	SC-2661-Office Supplies Excluding Paper Goods (52330)	Office equipment	4,000	3,250	↓ (750)	-18.8%	Based on 25/26 actuals
0-Admin	SC-2661-Office Supplies Excluding Paper Goods (52330)	Office supplies including copy paper, desk supplies	3,500	3,000	↓ (500)	-14.3%	Based on 25/26 actuals \$3000 including Tahoe \$500
0-Admin	SC-2790-Postage (52340)	postage for District	500	500	⇒	0.0%	Actuals as of 4/27/26 \$375
0-Admin	SC-2820-Personnel Services (52360)	Labor Relations Consultant Services - Patrick Clark	18,000	18,000	⇒	0.0%	same - regular support contract \$1500/mo
0-Admin	SC-2820-Personnel Services (52360)	Pre-employment drug testing Preferred Alliance	335	335	⇒	0.0%	(Current cost 42+25) *5 potential hires
0-Admin	SC-2820-Personnel Services (52360)	Preemployment screening (physicals, background check)	540	540	⇒	0.0%	(Physical: \$65 + Background \$42.50) *5 potential hires
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - Lincoln+AdValorem	4,629	4,710	↑ 81	1.7%	Linked to Revenue tab
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - PFES	24,269	24,823	↑ 554	2.3%	Linked to Revenue tab
0-Admin	SC-2840-Collection Charges (52360)	Assessment Fees 1% - West East	35,998	36,846	↑ 848	2.4%	Linked to Revenue tab
0-Admin	SC-2840-Collection Charges (52360)	SCI Consulting - Fees related to Collections	35,500	35,500	⇒	0.0%	Linked to Revenue tab
0-Admin	SC-2860-SB2557 Property Tax Admin Costs (52360)	SB 2557 Property Tax Admin.	1,388	1,388	⇒	0.0%	25/26 Actuals + 7.2%
0-Admin	SC-2900-Audit Costs (52360)	Independent Audit - Clifton, Larson, Allen, LLP	12,100	10,139	↓ (1,961)	-16.2%	25/26 + 2%
0-Admin	SC-2940-Consulting Services (52360)	OPEB Actuarial Valuation - MacLeod Watt	11,300	-	↓ (11,300)	-100.0%	Not needed in odd Fiscal Years - Amt from quote 1/27/25
0-Admin	SC-2945-Uniform Rental and Laundry Services (52360)	Uniform Service - Cintas Contract	10,973	18,379	↑ 7,407	67.5%	Uniform Service - Cintas Contract estimated to be \$16,848
0-Admin	SC-3070-AB2838 - LAFCO Fees (52360)	LAFCO Fee	6,965	8,010	↑ 1,045	15.0%	25/26 Actuals +15%
0-Admin	SC-3130-Legal Services (52370)	District Counsel + other Attorney fees	15,000	15,000	⇒	0.0%	General Counsel, Labor Counsel, UAS Counsel as needed. BKS annual increases 3-5%
0-Admin	SC-3472 GASB 87 Lease Payment - 1099 Reportable (52444)	US Bank - Ricoh Copier lease exp 8/2030	2,400	2,400	⇒	0.0%	25/26 \$ Same S/B SC3472 GASB 87 Lease Payment - 1099 Reportable (GL52444)
0-Admin	SC-3630-Trustee Meetings Compensation (52520)	Trustee Stipend	\$ 8,400	8,400	⇒	0.0%	Linked to Salaries&Benefits Tab
0-Admin	SC-3895-Publications and Legal Notices (52570)	all job postings, legal notices, RFP postings	625	1,100	↑ 475	76.0%	job postings + notice of public hearing to accept engineer's rep Actuals 25/26 \$1025
0-Admin	SC-4000-Educational/Training Services (52590)	Training and Professional Development	8,865	-	↓ (8,865)	-100.0%	Linked to Training, Certs, Memberships tab
0-Admin	SC-4070-Tuition Reimbursement (52785)	Educational Assistance Program	5,000	5,000	⇒	0.0%	needs board approval
0-Admin	SC-4280-Travel & Transportation (52790)	Travel and Transportation	36,584	34,200	↓ (2,384)	-6.5%	Linked to Training, Certs, Memberships tab
0-Admin	SC-4290-Mileage (52790)	Mileage reimbursement	2,100	1,400	↓ (700)	-33.3%	Linked to Training, Certs, Memberships tab
0-Admin	SC-4705-Internal Professional and Special Services (Non-Interfund	Placer MOU (Accounting, payroll, financial stmts,	16,509	23,804	↑ 7,295	44.2%	Joe Alire email 06/05/26
0-Admin	SC-4720-Lease Purchase Principal (53040)	Lease Roseville - Principle	305,000	313,000	↑ 8,000	2.6%	Linked to Lease Schedule & Proceeds tab
0-Admin	SC-4760-Lease Purchase Interest (53080)	Lease Roseville - Interest	34,287	24,832	↓ (9,455)	-27.6%	Linked to Lease Schedule & Proceeds tab
1-IT	SC-2085-Communication Services - Telephone (52040)	Landline, VOIP, ISP, and Mobile Service	35,714	37,973	↑ 2,259	6.3%	Link to New IT&Comms tab
1-IT	SC-3370-Data Processing, Computer, Programming, and Software S	Software License and Service Subscriptions	63,543	77,565	↑ 14,022	22.1%	Link to New IT&Comms tab
1-IT	SC-3380-Computer Management Services (52400)	IT, System Admin, Database Admin, and Reporting Services	100,447	93,254	↓ (7,193)	-6.8%	Link to New IT&Comms tab
1-IT	SC-3560-Computer, Handheld, Laptop, and Notebooks (52480)	Computer Hardware, mobile devices, and accessories	10,000	7,500	↓ (2,500)	-25.0%	Link to New IT&Comms tab
2-Fac&Veh	SC-2120-Janitorial Supplies (52060)	Restroom and cleaning supplies	1,000	600	↓ (400)	-40.0%	25/26 Actuals
2-Fac&Veh	SC-2200-Automotive Accessories, Equipment and Parts (52140)	other replacement parts	7,000	7,000	⇒	0.0%	25/26 Same
2-Fac&Veh	SC-2200-Automotive Accessories, Equipment and Parts (52140)	Enterprise vehicle outfitting	13,000	-	↓ (13,000)	-100.0%	Enterprise vehicle outfitting
2-Fac&Veh	SC-2260-Equipment Maintenance and Repair Services for Vehicles	Enterprise Maintenance Program	-	9,000	↑ 9,000	n/a	Chevy maint program thru Enterprise 25/26 actuals + 5% This was included in the lease
2-Fac&Veh	SC-2260-Equipment Maintenance and Repair Services for Vehicles	Future Ford, Trucksmart, Fork Lift, UTV and ATVs	11,300	16,500	↑ 5,200	46.0%	Switched bulk maint to Enterprise 25/26 actuals + 5%
2-Fac&Veh	SC-2270-Equipment Maintenance and Repair Services for General	SPI pump maintenance	1,000	1,000	⇒	0.0%	SPI annual pump maintenance
2-Fac&Veh	SC-2340-Gasoline All Types (52170)	Hunt and Sons- Fleet fuel account (CFN)	42,000	47,000	↑ 5,000	11.9%	Based on 25/26 Actuals
2-Fac&Veh	SC-2430-Janitorial Management Services (52190)	Janitorial Service	6,780	7,187	↑ 407	6.0%	per Star Industries price increase 598.90 per month effective 3/2026
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Fire Extinguisher service and county fire inspection	1,591	1,591	⇒	0.0%	Foothill Fire
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	General Building Maintenance Projects	5,000	-	↓ (5,000)	-100.0%	
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	3,000	3,000	⇒	0.0%	Enviro Cert Services BSL increased from 1370 to 1625 max annual
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Roof Maintenance (annual)	2,000	2,000	⇒	0.0%	25/26 Same
2-Fac&Veh	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Wash Bay Maintenance- Water Maze	7,000	7,000	⇒	0.0%	24/25 as of 4/28 \$4421 NR looked back 3 yr consistantly over. JH
2-Fac&Veh	SC-3010-Alarm Services (52360)	Johnson Control (Fmr TYCO)Roseville & First Solutions	8,792	10,075	↑ 1,283	14.6%	~\$2217.37 per quarter + \$540 for First Solutions contract
2-Fac&Veh	SC-3150-Security Maintenance Services (52380)	Landscaping Service	7,665	8,116	↑ 451	5.9%	\$468 per month DC Landscaping plus \$2500 for extra labor
2-Fac&Veh	SC-3280-Security, Fire, Safety, and Emergency Services not otherwi	HAZMAT permit fee - City of Roseville Fire	479	475	↓ (4)	-0.9%	25/26 actuals + 2% (Roseville Fire Inspector 2% Increase each year)
2-Fac&Veh	SC-3460-Short-Term Equipment Rental or Lease Services - 1099 Rep	Enterprise Fleet Principal Lease - Operational Budget	720	10,729	↑ 10,009	1390.1%	Funded by current year revenue less Enterprise maintenance cost (JB- Balancing budget
2-Fac&Veh	SC-3460-Short-Term Equipment Rental or Lease Services - 1099 Rep	Enterprise Fleet Principal Lease - Capital Designation	148,716	129,707	↓ (19,009)	-12.8%	Funded by Capital Designation allocation (Annual estimate of \$149,436 - Ops budget
2-Fac&Veh	SC-3530-Hardware and Related Items (52460)	Miscellaneous Facility related parts and materials	3,850	3,850	⇒	0.0%	25/26 Same
2-Fac&Veh	SC-4340-Utilities (52800)	P.G. & E. gas Roseville	10,900	9,744	↓ (1,156)	-10.6%	Actuals 25/26 + 5%

FY2026-2027 Draft Expenditures

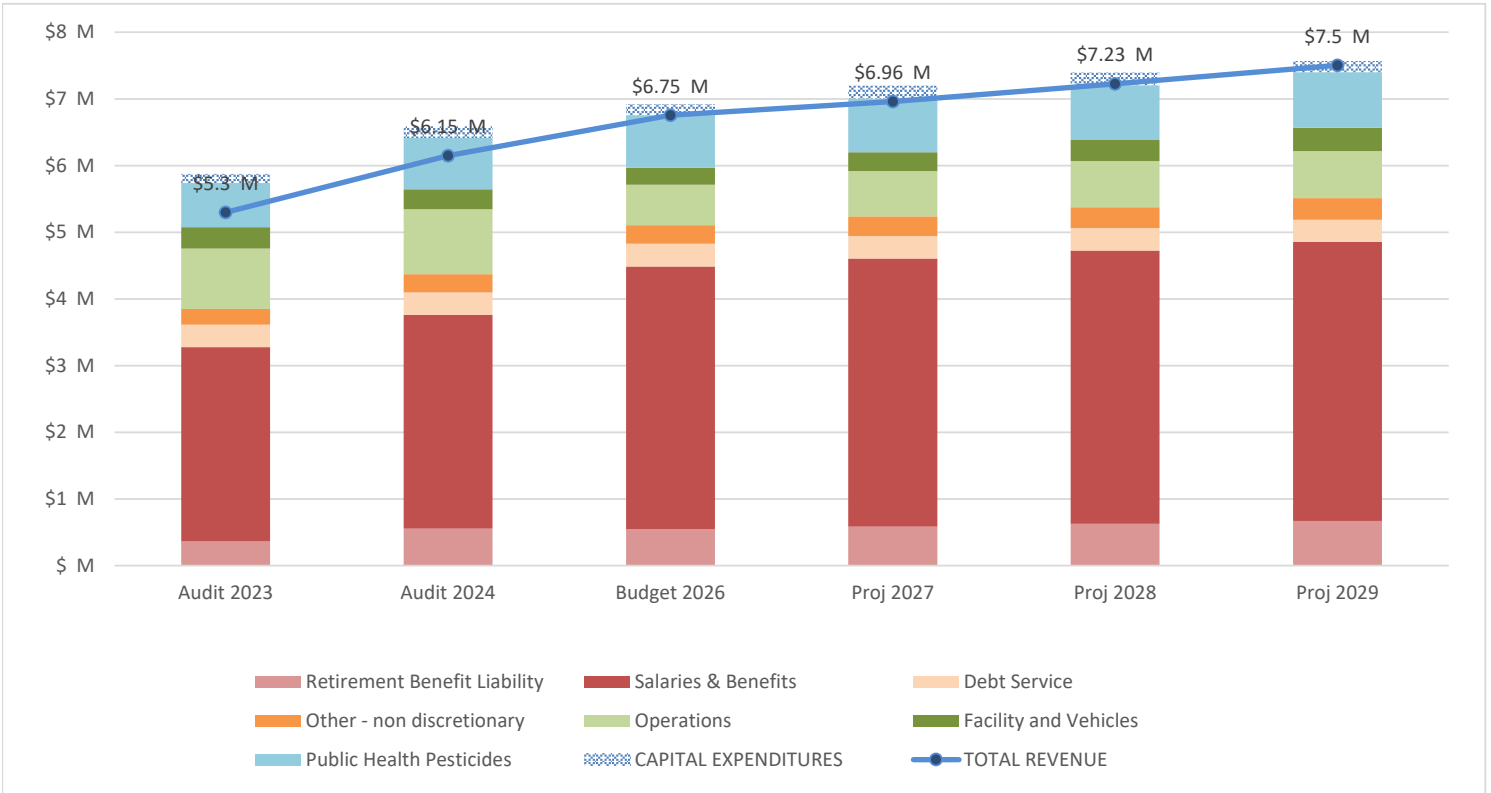
Program	Spend Category (SC)	Description of Internal Expenditure Category	FYE 2026 Budget	FYE 2027 Budget	Change \$	Change %	Details
2-Fac&Veh	SC-4340-Utilities (52800)	Roseville - water/sewer/electric	67,000	52,501	↓ (14,499)	-21.6%	Roseville Electric 25/26 actuals + 5%
3-Tahoe	SC-2861-Maintenance-Building - 1099 Reportable (52161)	Maintenance Services Tahoe (Non Vehicle Related)	1,000	1,000	⇒	0.0%	Locksmith/Rollup Door/Building Maint Services SAME AS 24/25
3-Tahoe	SC-3472 GASB 87 Lease Payment - 1099 Reportable (52444)	Tahoe sub-station facility lease	28,339	28,339	⇒	0.0%	2361.55 per lease renewal effective 5/1/25 - 4/1/28 then +5%
3-Tahoe	SC-4340-Utilities (52800)	Utilities for Tahoe	3,717	3,683	↓ (34)	-0.9%	Actuals 25/26 + 8%
4-Surv	SC-2480-Clinical Laboratory Reagents and Tests (52220)	Mosquito and Tick pool supplies (consumable)	25,000	25,000	⇒	0.0%	BSL testing supplies: plastics, chemicals, beads, etc
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			⇒	n/a	we had no warranty expense FY25/26
4-Surv	SC-3255-Vector and Disease Testing (52380)	DART Services: proficiency panel, etc	1,000	1,000	⇒	0.0%	DART Services: proficiency panels, etc
4-Surv	SC-3322-Hazardous Waste (52380)	CDPH Medical Waste Management Program (MWMP)	25	25	⇒	0.0%	required \$25 fee, new as of 2015
4-Surv	SC-3322-Hazardous Waste (52380)	Waste Disposal - Biohazardous lab waste	3,507	3,507	⇒	0.0%	MedPro as of 4/1/25 annual 3198 + 4 addtl containers @77.31
4-Surv	SC-3322-Hazardous Waste (52380)	Waste Disposal - Wash bay pump out and disposal	3,000	3,000	⇒	0.0%	Disposal of wash bay pump out 3 per yr Approx \$2500 ea
4-Surv	SC-3322-Hazardous Waste (52380)	Waste Disposal - Chemical	1,200	1,200	⇒	0.0%	25/26 Same
5-Ops	SC-2030-Poisons, Pesticides and Chemicals - Agricultural and Indust	Public Health Insecticides and Adjuvants	668,846	667,450	↓ (1,396)	-0.2%	Linked to Insecticides Tab
5-Ops	SC-2455-Airplane/Helicopter Services NOC (52210)	Aerial Application Contractors - Basin	334,430	334,430	⇒	0.0%	For aerial larvicide contractor increased rate + fuel surcharge
5-Ops	SC-2455-Airplane/Helicopter Services NOC (52210)	Aerial Application Contractors - VDCI	75,000	75,000	⇒	0.0%	VDCI \$6K/mo=100k acres. Add'tl .6633/acre, \$0.72 acre for 3rd plane
5-Ops	SC-2521-Laboratory Equipment (52220)	Fish Program Supplies	5,000	5,000	⇒	0.0%	standard operating costs for fisheries program
5-Ops	SC-2650-First Aid and Safety Equipment and Supplies (52330)	PPE, First Aid, Safety Equipment and Compliance	5,000	2,500	↓ (2,500)	-50.0%	
5-Ops	SC-3530-Hardware and Related Items (52460)	TAHOE Field and Lab Equipment (new, replacement, repair	500	500	⇒	0.0%	25/26 Same
5-Ops	SC-3530-Hardware and Related Items (52460)	General Maintenance Parts	11,000	11,000	⇒	0.0%	\$2500 including emergency replacement pump for SPI
5-Ops	SC-3530-Hardware and Related Items (52460)	Replacement parts for UAS and associated equipment	1,000	1,000	⇒	0.0%	25/26 Same drone parts
5-Ops	SC-3530-Hardware and Related Items (52460)	Control Department and Shop& Field Equipment	2,000	2,000	⇒	0.0%	25/26 Same
5-Ops	SC-3530-Hardware and Related Items (52460)	Fishery Program -new equipment, replacement and	2,000	2,000	⇒	0.0%	Scott needs for 25/26 - Using 3530 Instead of 3751
6-PR	SC-3881-Visual Education Supplies (52560)	Outreach Materials	15,000	25,000	↑ 10,000	66.7%	swag, repellent, etc
6-PR	SC-3890-Marketing Services (52570)	Standard Advertising Campaigns & Services	65,000	85,000	↑ 20,000	30.8%	+5.2% Standard Ad campaigns (service)
6-PR	SC-3890-Marketing Services (52570)	Event Fees	1,000	2,000	↑ 1,000	100.0%	
6-PR	SC-3892-Outreach-1099 Reportable (52570)	School Assemblies	35,000	35,000	⇒	0.0%	Red Shoe contract

**FY 2026-2027
DRAFT REVENUE**

← Program	Revenue Category (RC)	Description	2026	2027	Change \$	Change %	Notes
0-Admin	RC-0010-TAXES-Current Secured Property (40010)	Portion of Sheridan Ad Valorem Taxes	70,324	70,675	↑ \$ 352	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0020-TAXES-Property Tax Impounds (40020)	Portion of Sheridan Ad Valorem Taxes	13	13	↑ \$ 0	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0040-TAXES-Railroad Unitary Property (40040)	Portion of Sheridan Ad Valorem Taxes	106	106	↑ \$ 1	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0050-TAXES-Unitary & Op Non-Unitary Property (40050)	Portion of Sheridan Ad Valorem Taxes	2,631	2,644	↑ \$ 13	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0060-TAXES-Current Unsecured Property (40060)	Portion of Sheridan Ad Valorem Taxes	1,434	1,442	↑ \$ 7	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0070-TAXES-Delinquent Secured Property (40070)	Portion of Sheridan Ad Valorem Taxes	1	1	↑ \$ 0	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0090-TAXES-Delinquent Unsecured Property (40090)	Portion of Sheridan Ad Valorem Taxes	28	28	↑ \$ 0	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0110-TAXES-Current Supplemental Property (40100)	Portion of Sheridan Ad Valorem Taxes	3,133	3,149	↑ \$ 16	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0120-TAXES-Delinquent Supplemental Property (40110)	Portion of Sheridan Ad Valorem Taxes	1	1	↑ \$ 0	↑ 0.5%	Previous year + % increase below
0-Admin	RC-0270-Other Taxes (40180)	PRELIM ESTIMATED Lincoln Special Tax	-	-	⇒ \$ -	n/a	Previous year + 5%
0-Admin	RC-0270-Other Taxes (40180)	Lincoln Special Tax	384,873	392,571	↑ \$ 7,697	↑ 2.0%	ER
0-Admin	RC-0580-Interest with Fiscal Agent (42010)	Interest with fiscal agent	65,000	68,250	↑ \$ 3,250	↑ 5.0%	VCJPA + Treasury FY25/26 Actuals + 5%
0-Admin	RC-1440-Homeowners Property Tax Relief (44350)	Portion of Sheridan Ad Valorem Taxes	398	400	↑ \$ 2	↑ 0.5%	Previous year + % increase below
0-Admin	RC-1720-Direct Charges (46030)	East-West Benefit Assessment	3,599,794	3,684,573	↑ \$ 84,779	↑ 2.4%	ER
0-Admin	RC-1720-Direct Charges (46030)	Perm Facility and Expanded Services Benefit Assessment	2,426,887	2,482,254	↑ \$ 55,367	↑ 2.3%	ER
0-Admin	RC-3080-Miscellaneous Other Revenues (48030)	Butte County MVCD Tick Testing Contract	1,240	1,240	⇒ \$ -	⇒ 0.0%	Based on 24/25 Actuals
0-Admin	RC-3080-Miscellaneous Other Revenues (48030)	Sutter Yuba MVCD Tick Testing Contract	1,000		↓ \$ (1,000)	↓ -100.0%	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	⇒ \$ -	⇒ 0.0%	Monthly rent Red Shoe
0-Admin	RC-3170-Proceeds from Sale of Capital Assets (49030)	Anticipated sale of surplus vehicles and equipment	5,000	5,000	⇒ \$ -	⇒ 0.0%	Based on Enterprise now surplusing trucks
TOTAL			\$ 6,568,264	6,718,348	\$ 150,084	↑ 2%	

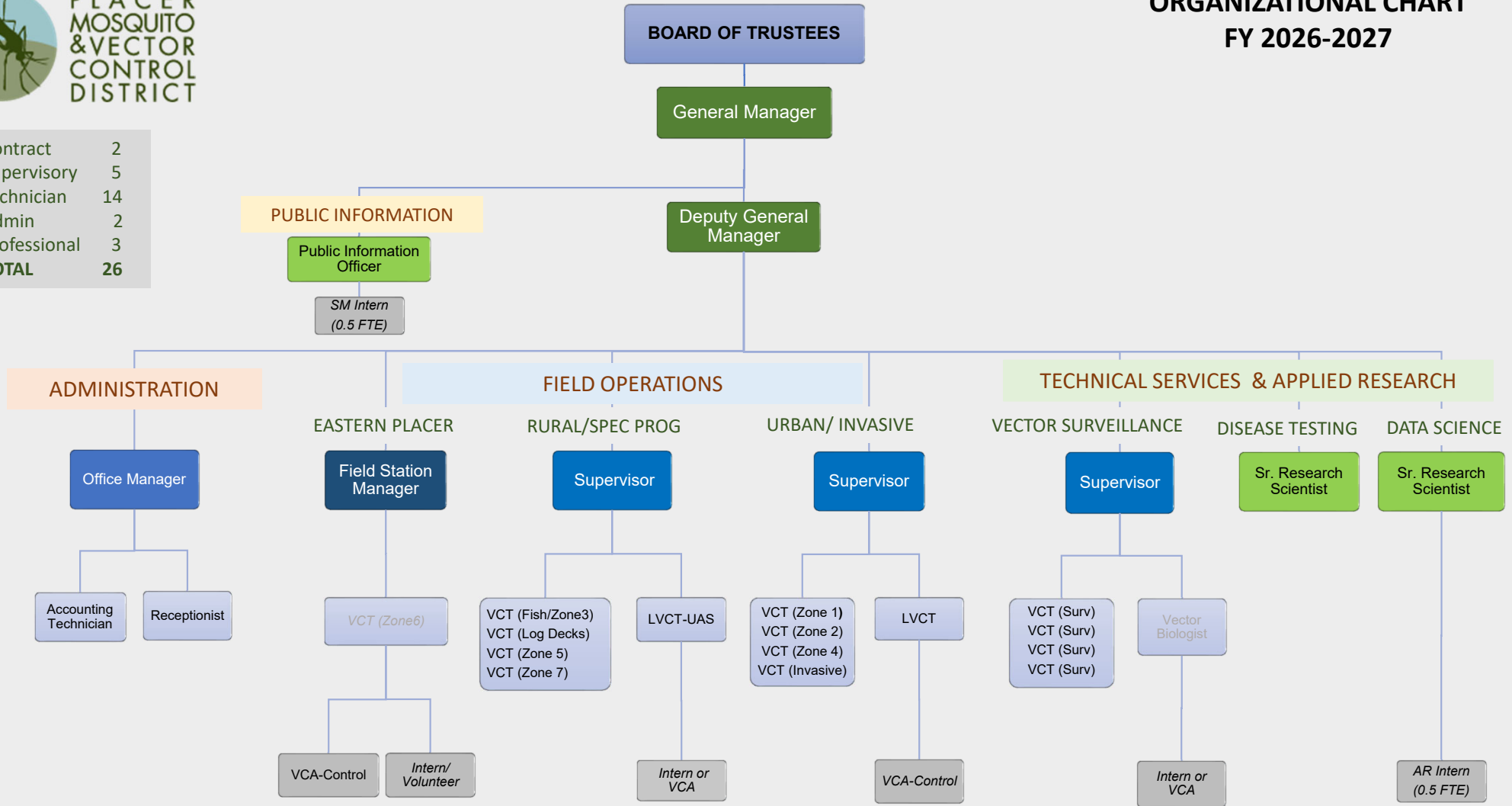
FY 2026-2027 Forecast

Placer MVCD Budget Forecast	Audit 2023	Audit 2024	Budget 2026	Proj 2027	Proj 2028	Proj 2029
REVENUE						
Benefit Assessment	5,205	5,491	6,167	6,413	6,670	6,937
Property Taxes	392	411	471	480	490	500
Interest Income	67	165	100	50	50	50
Miscellaneous	21	82	16	16	16	16
TOTAL REVENUE	5,298	6,148	6,754	6,960	7,226	7,503
EXPENDITURES						
Salaries & Benefits	2,913	3,203	3,941	4,019	4,100	4,182
Retirement Benefit Liability	362	555	546	584	626	670
Public Health Pesticides	663	771	787	802	818	835
Facility and Vehicles	322	298	254	285	318	351
Operations	903	974	606	680	691	703
Debt Service	340	340	339	338	339	336
Other - non discretionary	235	272	280	294	309	325
TOTAL EXPENDITURES	4,925	5,936	6,753	7,003	7,202	7,401
Revenue - Expenditures	373	212	1	(43)	25	102
CAPITAL EXPENDITURES	135	175	167	194	195	165





Contract	2
Supervisory	5
Technician	14
Admin	2
Professional	3
TOTAL	26



RESOLUTION NO. 2026-13

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT
A RESOLUTION ADOPTING THE DISTRICT BUDGET
FOR FISCAL YEAR 2026-27**

BE IT RESOLVED by the Board of Trustees of the Placer Mosquito and Vector Control District that the District budget for fiscal year 2026-27, Appendix A is hereby adopted and that the District General Manager or designated staff is authorized and directed to file a copy of the final budget with the Placer County Auditor's Office.

PASSED AND ADOPTED by the Board of Trustees of the Placer Mosquito and Vector Control District on the 15th day of June 2026 by the following vote:

AYES: ∅
NOES: ∅
ABSTAIN: ∅
ABSENT: ∅

Sandy Bendorf, Board President

Attest:

Isabel Alvarez, Board Secretary

PMVCD FY 2026-2027 DRAFT BUDGET**FY 26/27**

REVENUE	
RC-0010-TAXES-Current Secured Property (40010)	70,675
RC-0020-TAXES-Property Tax Impounds (40020)	13
RC-0040-TAXES-Railroad Unitary Property (40040)	106
RC-0050-TAXES-Unitary & Op Non-Unitary Property (40050)	2,644
RC-0060-TAXES-Current Unsecured Property (40060)	1,442
RC-0070-TAXES-Delinquent Secured Property (40070)	1
RC-0090-TAXES-Delinquent Unsecured Property (40090)	28
RC-0110-TAXES-Current Supplemental Property (40100)	3,149
RC-0120-TAXES-Delinquent Supplemental Property (40110)	1
RC-0270-Other Taxes (40180)	392,571
RC-0580-Interest with Fiscal Agent (42010)	68,250
RC-0600 Short-Term Rents & Concessions (GL42030)	6,000
RC-1440-Homeowners Property Tax Relief (44350)	400
RC-1720-Direct Charges (46030)	6,166,827
RC-3080-Miscellaneous Other Revenues (48030)	1,240
RC-3170-Proceeds from Sale of Capital Assets (49030)	5,000
	6,718,348

EXPENDITURES	
Salaries and Benefits	PG700000
SC-1030 Extra Help - Salaries and Wages (51030)	60,172
SC-1810-Salaries and Wages (51010)	2,684,461
SC-1819-Overtime and Call Back (51040)	18,045
SC-1852-CalPERS (51210)	405,191
SC-1855-FICA (51220)	47,486
SC-1858-Other Postemployment Benefits (OPEB) (51240)	165,403
SC-1888-Employee Benefits Other Agencies (51350)	672,198
SC-1897-Other Benefits (51380)	873
SC-3630-Trustee Meetings Compensation (52520)	8,400
	4,062,228 60.5%

Materials, Supplies and Services	PG700000
SC-2040-Work Clothes (52030)	5,700
SC-2110-Food and Water, All Types (52050)	800
SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	900
SC-2550-Membership / Registration / Association / Warranties (52240)	34,935
SC-2661-Office Supplies Excluding Paper Goods (52330)	6,250
SC-2790-Postage (52340)	500
SC-2820-Personnel Services (52360)	18,875
SC-2860-SB2557 Property Tax Admin Costs (52360)	1,388
SC-2900-Audit Costs (52360)	10,139
SC-2945-Uniform Rental and Laundry Services (52360)	18,379
SC-3070-AB2838 - LAFCO Fees (52360)	8,010
SC-3130-Legal Services (52370)	15,000
SC-3472 GASB 87 Lease Payment - 1099 Reportable (52444)	2,400
SC-3895-Publications and Legal Notices (52570)	1,100
SC-4070-Tuition Reimbursement (52785)	5,000
SC-4280-Travel & Transportation (52790)	34,200
SC-4290-Mileage (52790)	1,400
SC-4705-Internal Professional and Special Services (Non-Interfund Transfer) (52390)	23,804
	188,780 11.5%

	FY 26/27	
Other Expenditures		PG700000
SC-2140-Insurance and Insurance Services (52080)	258,367	
SC-2840-Collection Charges (52360)	101,879	
SC-4720-Lease Purchase Principal (53040)	313,000	
SC-4760-Lease Purchase Interest (53080)	24,832	
	698,078	10.4%
Information Technology		PG700001
SC-2085-Communication Services - Telephone (52040)	37,973	
SC-3370-Data Processing, Computer, Programming, and Software Services (52400)	77,565	
SC-3380-Computer Management Services (52400)	93,254	
SC-3560-Computer, Handheld, Laptop, and Notebooks (52480)	7,500	
	216,292	3.2%
Facility & Vehicles		PG700002
SC-2120-Janitorial Supplies (52060)	600	
SC-2200-Automotive Accessories, Equipment and Parts (52140)	7,000	
SC-2260-Equipment Maintenance and Repair Services for Vehicles & Aircraft (52160)	25,500	
SC-2270-Equipment Maintenance and Repair Services for General Equipment (52160)	1,000	
SC-2340-Gasoline All Types (52170)	47,000	
SC-2430-Janitorial Management Services (52190)	7,187	
SC-2861-Maintenance-Building - 1099 Reportable (52161)	24,061	
SC-3010-Alarm Services (52360)	10,075	
SC-3150-Grounds Maintenance Services (52380)	8,116	
SC-3280-Security, Fire, Safety, and Emergency Services not otherwise classified (52380)	475	
SC-3460-Short-Term Equipment Rental or Lease Services - 1099 Reportable (52440)	140,436	
SC-3530-Hardware and Related Items (52460)	3,850	
SC-4340-Utilities (52800)	62,245	
	337,545	5.0%
Tahoe Substation		PG700003
SC-2861-Maintenance-Building - 1099 Reportable (52161)	1,000	
SC-3472 GASB 87 Lease Payment - 1099 Reportable (52444)	28,339	
SC-4340-Utilities (52800)	3,683	
	33,021	0.5%
Surveillance		PG700004
SC-2521-Laboratory Equipment (52220)	27,500	
SC-2480-Clinical Laboratory Reagents and Tests (52220)	25,000	
SC-2500-Gases, Lab / Medical / Welding (52220)	8,000	
SC-3255-Vector and Disease Testing (52380)	1,000	
SC-3322-Hazardous Waste (52380)	7,732	
	69,232	1.0%
Operations		PG700005
SC-2030-Poisons, Pesticides and Chemicals - Agricultural and Industrial (52020)	667,450	
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)	2,500	
SC-3530-Hardware and Related Items (52460)	16,500	
	1,100,880	16.4%

FY 26/27

Public Info & Outreach		PG700006
SC-3881-Visual Education Supplies (52560)		25,000
SC-3890-Marketing Services (52570)		87,000
SC-3892-Outreach-1099 Reportable (52570)		35,000
		147,000 2.2%

DESIGNATED FUNDS ALLOCATION		
OT-91007-Capital Assets (30210)	Capital Asset Acquisition	129,707
OT-991029-Unfunded Liability (30210)	Applied Research & Educational Reimbursement	5,000
		134,707 2.0%

	Revenue	6,718,348
	Total Available Financing	6,853,055
	Total Expenditures	6,853,055
	Budget Surplus/(Deficit)	(0)
	Operating Budget	6,718,348



Fiscal Year 2026-2027

Pay Scale

Effective July 1, 2026

JOB CLASSIFICATIONS	STEPS (Hourly Pay Rates)				
	A	B	C	D	E
Accounting Technician	32.85	34.91	36.96	39.01	41.07
Deputy General Manager	66.61	70.77	74.93	79.10	83.26
Field Station Manager	44.66	47.45	50.24	53.03	55.82
General Manager	83.26	88.46	93.67	98.87	104.07
Office Manager	51.15	52.15	53.16	54.17	55.18
Public Information Officer	45.26	48.09	50.92	53.75	56.58
Receptionist	24.44	25.97	27.50	29.02	30.55
Senior Research Scientist	46.60	49.51	52.42	55.34	58.25
Supervisor	51.15	52.15	53.16	54.17	55.18
Vector Control Technician I	30.99	32.59			
Vector Control Technician II	36.95	39.26	41.57	43.88	46.19
Vector Control Technician Lead	47.41	48.65	49.90		

Approved by the Board of Trustees of the Placer Mosquito and Vector Control District (PMVCD) on **June 15th, 2026**, in compliance with CalPERS CCR Title 2, Section 570.5 and PMVCD employee associations' Memorandums of Understanding. This pay scale will be updated annually at the beginning of each fiscal year, or as needed.

Attest:

Sandy Bendorf, Board President

Isabel Alvarez, Board Secretary



Fiscal Year 2026-2027

Pay Scale

Effective July 1, 2026

TEMPORARY/SEASONAL POSITIONS	
JOB Classification	Hourly Pay Rate
Intern (PT)	\$18.99
Vector Control Assistant (FT) - Roseville	\$20.99
Vector Control Assistant (FT)- Tahoe	\$22.99

Approved by the Board of Trustees of the Placer Mosquito and Vector Control District (PMVCD) on **June 15th, 2026**. This pay scale will be updated annually at the beginning of each fiscal year, or as needed.

Attest:

Sandy Bendorf, Board President

Isabel Alvarez, Board Secretary

Board Review and Consideration of Funding Volunteer Transportation Expenses for University of Nevada, Reno

Background:

The University of Nevada, Reno (UNR) Biochemistry and Molecular Biology Department, in collaboration with Placer Mosquito and Vector Control District (Placer MVCD), has recruited two UNR students to participate in the volunteer program. The interns are funded through the Pacific Southwest Center of Excellence in Vector-Borne Diseases (PacVec) internship program and will receive compensation directly from UNR. While performing District-directed activities, the students will serve as volunteers of Placer MVCD.

As part of the ten-week program, the volunteers will participate in the District's training program to gain practical experience in vector surveillance, mosquito control operations, and public health mosquito management. The program includes approximately seven weeks of field training and volunteer service with Placer MVCD, followed by three weeks of laboratory experience focused on mosquito population genetics at UNR.

The two volunteers are currently enrolled as full-time students at UNR and have been assigned to the District's Tahoe Field Station. The Placer MVCD training program requires daily travel to mosquito surveillance locations, trapping sites, and operational field locations throughout eastern Placer County, including travel to and from the Truckee Field Office.

PacVec awarded UNR approximately \$6,800 to support the interns during the ten-week program. UNR is providing a vehicle for the volunteers to conduct required field activities. To assist with transportation expenses associated with the District-directed field training and volunteer activities, UNR has requested supplemental funding from Placer MVCD to offset fuel and transportation costs incurred during the program.

Participation in this internship program supports workforce development within the vector control profession, provides valuable training opportunities for future public health professionals, and enhances the District's surveillance and operational capabilities during the mosquito season

Fiscal Impact:

The proposed funding amount is not to exceed \$2,500 and would be paid from the appropriate administrative or training budget account. The funds will be paid to the Monika Gulia-Nuss/Gulia—Nuss lab at University of Nevada, Reno (UNR) Biochemistry and Molecular Biology Department.

Staff Recommendation:

Staff recommends the Board of Trustees authorize funding in an amount not to exceed \$2,500 to support transportation and fuel expenses for University of Nevada, Reno summer interns participating in the Placer Mosquito and Vector Control District Volunteer program during Fiscal Year 2026-27, as requested by the University of Nevada, Reno.



College of Agriculture, Biotechnology & Natural Resources

BIOCHEMISTRY & MOLECULAR BIOLOGY
1664 North Virginia Street (0330)
Reno, Nevada 89557

775-784-6031
775-784-1419 fax
www.unr.edu/bmb

June 9, 2026

To
Joel B. Buettner
General Manager
Placer Mosquito and Vector Control District

Re: Summer interns

Dear Joel,

The Gulia-Nuss lab at the University of Nevada, Reno (UNR), is excited to continue our partnership with the Placer Mosquito and Vector Control District through the summer internship program. Currently, two summer interns, Ms. Farideh Razmjoo and Mr. Zain Syed, are participating in the Placer Mosquito and Vector Control District training program are compensated through the PacVec grant funded to UNR. Both of these interns are full-time students at UNR.

As you are aware, many field activities require daily travel to surveillance sites, mosquito collection locations, and community monitoring areas distributed across the county. Providing support for transportation and fuel costs will ensure that interns can fully participate in all training and research activities regardless of personal financial circumstances. Covering these expenses reduces barriers to participation, promotes equitable access to experiential learning opportunities, and enables interns to gain hands-on experience in mosquito surveillance, vector control operations, data collection, and public health outreach. This investment directly enhances workforce development by enabling trainees to participate in comprehensive field-based training essential to careers in vector biology, public health, and integrated pest management.

Therefore, I am requesting funds to cover the gas expense for the interns for their weekly trips to the Truckee field office and the field sites. I hope you would be able to help these students.

Best Regards,

Monika Gulia-Nuss, PhD
Associate Professor
Director, Graduate Program in Biochemistry
mgulianuss@unr.edu
775-682-7333

Truckee Field Station Report

June 2026

Field Station Manager: Angella Falco

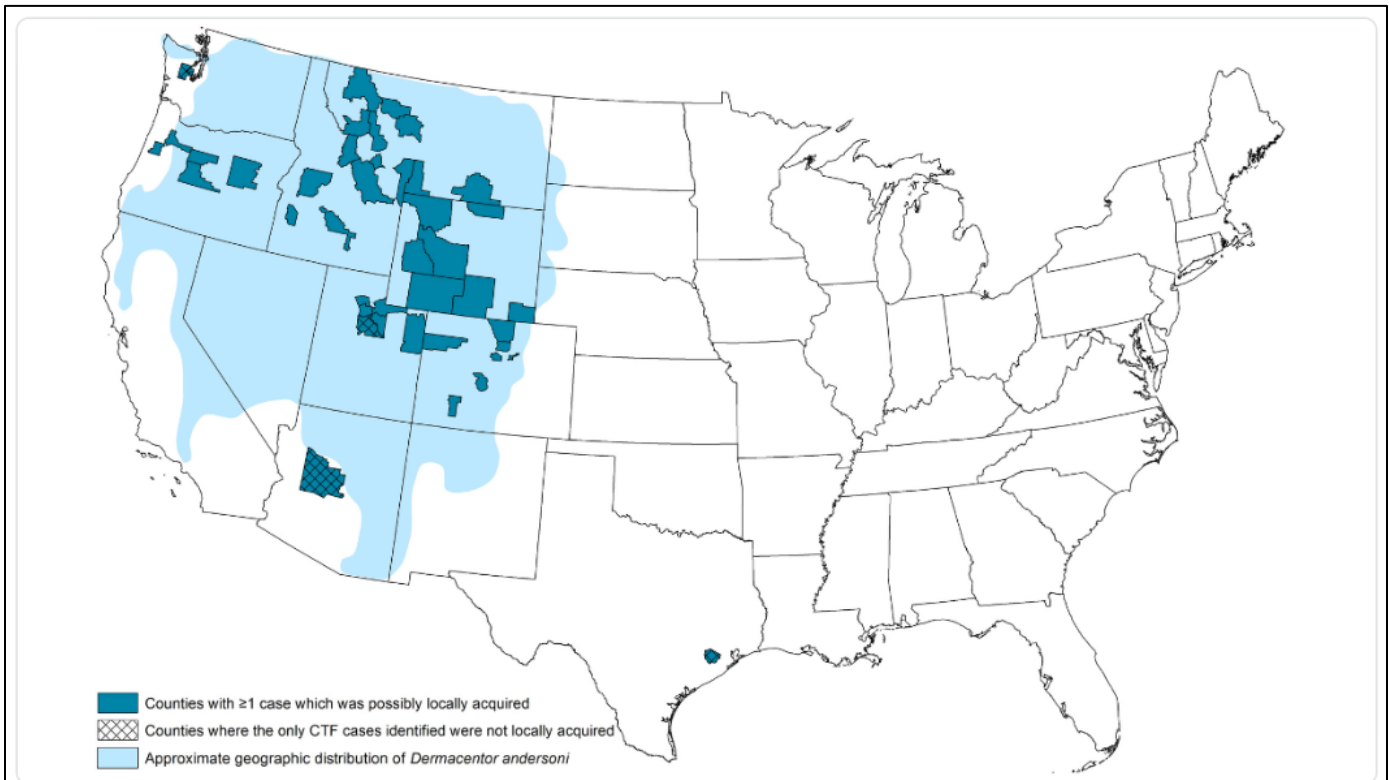
Tick Surveillance

Nymphal Surveillance:

- Nymphal surveillance is an important component of our tick program as the Lyme disease infection rate in nymphs is higher than for adults, on average 3-5%. Nymphs are also considered more dangerous as they are the size of a poppy seed and incredibly difficult to see. PMVCD conducts nymphal surveillance annually from March through May, on five of the ten trails that we also use for adult tick surveillance. The preferred hosts for nymphal *Ixodes pacificus* are lizards, rodents and ground-foraging birds. Consequently, our surveillance techniques focus on dragging a one square meter flag across rocks and logs, where these hosts spend their time.
- In May, we collected 81 nymphs, a 38% decrease from April (130).

Adult Surveillance:

- On May 25, we were invited to assist CDPH in tick surveillance in the high Sierra. CDPH was specifically targeting *Dermacentor andersoni*, which occurs in very spotty areas in the Truckee/Tahoe area. After spending around four hours in about five different locations, we were only able to collect two ticks. *Dermacentor andersoni* is a vector of the following:
 - Rocky Mountain Spotted Fever
 - Colorado Tick Fever
 - Tularemia
 - Tick paralysis
 - Bovine anaplasmosis



Approximate geographic distribution of Rocky Mountain wood ticks (*Dermacentor andersoni*)* and counties of residence† for Colorado tick fever cases, United States, 2013–2022.

Mosquito Surveillance

- Weekly trap counts are lower compared to the prior two years. This may be in large part due to the lack of melting snow in the Tahoe Basin.
- Previously in week 23, snowmelt mosquito numbers were just starting to climb, and we are almost exclusively treating snowmelt sources. This year, however, by week 23, we completed treating snowmelt sources weeks ago and have likely hit peak numbers in our traps.

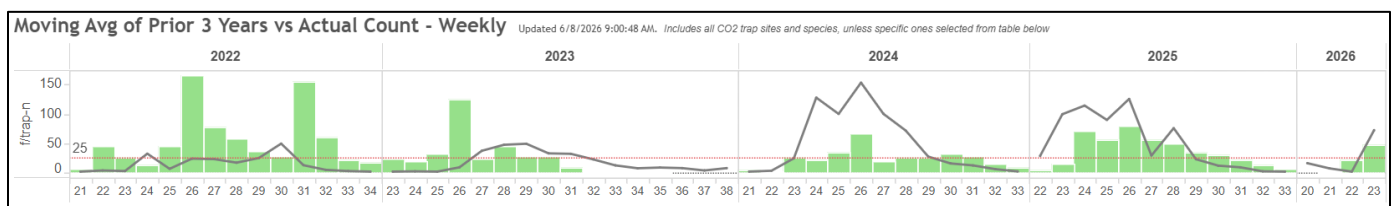


Figure 1. Snowmelt mosquito weekly trap counts (gray line) vs 3 year moving average (green bars)

Yellowjacket Surveillance

- Two traps are put out at each of seven surveillance sites, one baited with canned chicken, the other baited with heptyl butyrate. The traps are up from May through October and will be collected and refreshed every seven days.
- After 3 weeks of trapping, we have only collected one yellow jacket queen, a noticeable decrease from previous years.

Miscellaneous

- The UNR/Pac Vec interns Farideh Razmjoo and Zain Imtiaz Syed began their volunteer work at the Truckee Field Station on June 9. Fara and Zain will volunteer Tuesdays and Wednesdays through July 15th, at which point they will continue the last few weeks of their internship at UNR.

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PUBLIC INFORMATION AND OUTREACH REPORT

Reporting period: April-May 2026

Prepared by: Emma Carlson, Public Information Officer

May-June Highlights

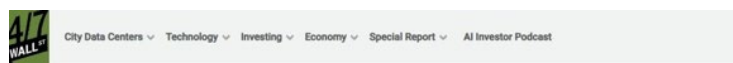
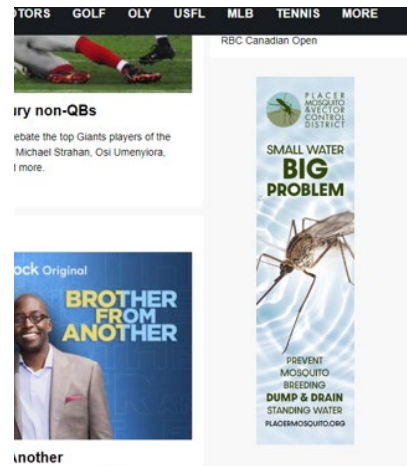
Community Events & Outreach

- **Kidzapalooza:** We had an informational booth with our insect petting zoo at this community event hosted at Regional Park in Auburn. Kidzapalooza.org is a non-profit organization whose mission is to bring families, resources, and community members together while promoting creativity, wellness, and joy. By handing out repellent wipes, tick identification cards, and other educational materials, we were able to reach a broad age range of community members.
- **Greenhills Community Helper Day:** This is an annual event hosted by Greenhills Elementary School in Granite Bay. Kindergarten students rotated through the booths focused on a variety of public service fields. Our booth included live insects, bug identification games, and informational insect displays.
- **Placer Nature Center Open House:** We partnered with the Placer Nature Center to provide insect repellent wipes, tick identification cards, brochures, and Lyme awareness bracelets for their final open house of the spring season.
- **Sac-Yolo Mosquito and Vector Control District Tour:** I met with the Sac-Yolo Mosquito and Vector Control District's Public Information Officer for a tour of their facility and its operations. We discussed communications and marketing plans heading into mosquito season and brainstormed on future collaborations for outreach and education efforts.
- **National Association of Retired and Veteran Railway Employees (NARVRE) Meeting:** I presented at the monthly NARVRE gathering in Roseville, where I spoke to members about our district's mission, operations, and impact in the community.
- **"What Bugs You?" School Assemblies:** Rex Fortune Elementary (556 students), Kaseberg Elementary (186 students), Tahoe City Elementary (6/9)
- **Social Media Internship Start:** Andrea Gray completed onboarding as this year's social media intern. She will be focusing on social media content creation, photography, and graphic design.
- **Upcoming:**
 - **Potters Baseball Vendor Nights** (6/13, 7/10)
 - **U.S. Forest Service Safety Day** (6/16)
 - **City of Roseville Summer Reading Series** (6/12, 7/17, 7/24)
 - **Placer Nature Center Bugs Camp** (7/1)
 - **Placer Healthy Families Fitness Festival** (8/1)



Campaigns & Awareness

- **Lyme Disease Awareness Month (May):** We concluded Lyme Disease Awareness Month with multiple outreach events and social media posts, along with our tick-focused digital billboards near Colfax.
- **Clear Channel Billboard Campaign:** Active billboards on Highway 65 from June - August.
- **Retargeted Ads:** Web-based advertising campaign through Clear Channel in June.
- **Placer Valley Soccer Complex Banner:** Installed and active as part of our 3-year sponsorship contract.
- **Upcoming:**
 - **National Mosquito Control Awareness Week (6/21-6/27)**



INVESTING
AT&T, T-Mobile, Verizon: Can They All Be Investing Winners?

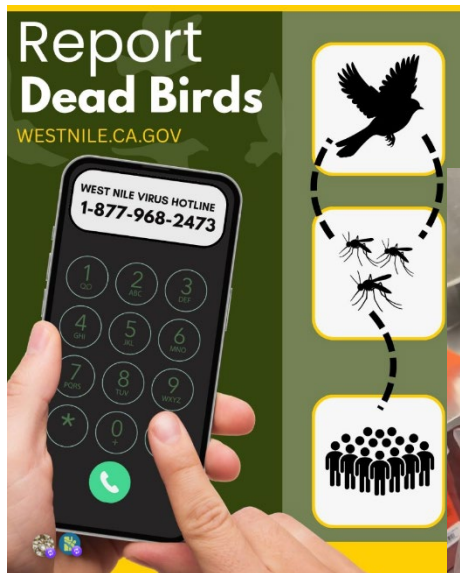
LATEST FROM
Forget Are Bt Instea
How I



Digital Outreach



Now that we all know just how tiny ticks can be 🕷️👁️, it's no wonder these sneaky little critters can hitch a ride on your favorite trail buddy 🐕👟
If you've been out enjoying Placer County trails recently, chances are you've come across a few ticks. Off-leash dogs can easily pick them up in tall grass and brushy areas 🌿
It's important to remember dogs can get Lyme disease too 🐾 While some dogs may not show symptoms, others can develop serious complications, including kidney problems.
✅ Do the check today!



Have you seen any dead birds around lately?
If you find one, be sure to call the CA Department of Public Health hotline at 1-877-968-2473 📞 or visit westnile.ca.gov 🌐
🦟 West Nile virus (WNV) circulates in the environment between mosquitoes and birds. Mosquitoes become infected when they feed on infected birds. Infected mosquitoes can then spread WNV to people and other animals through their bites. Humans are considered "dead-end hosts" in the WNV transmission cycle, meaning they do not spread the virus to other people or mosquitoes.
📌 By reporting dead birds, you can help us identify and track WNV activity early, which is essential for protecting public health in our community.



(Video) We call it “ticking” 🌿 🕷️

Our mission is simple: Collect. Test. Inform. Protect. 🛠️ 🧪

When our teams hit the trails throughout Placer County, they follow a systematic surveillance process to better understand tick activity and disease risk in our region:

📍 **Collect** — Standardized tick drags and field sampling are conducted along recreational trails and natural areas to gather specimens.

🧪 **Test** — Collected ticks are identified by species and tested for tick-borne pathogens.

📊 **Inform** — Surveillance data helps track seasonal activity, distribution, and potential public health trends.

🛡️ **Protect** — Findings support community awareness, prevention efforts, and public health outreach to help keep residents and visitors safe outdoors.

Thank you to our ticking team members for their dedication, precision, and hard work throughout tick season! ❤️

8,205 Inspections



5,879 Treatments

What are

CATCH BASINS?



Stormwater structures that collect and redirect runoff water to help prevent flooding

How do we

INSPECT & TREAT?

We look for:



Water that stands continuously for more than about 3-7 days



Visible mosquito larvae



Significant organic debris



Little flushing from rainfall or irrigation runoff

We take action by:

Applying treatment to prevent mosquito larval development.

Catch basins are everywhere you look, from busy roads to neighborhood streets. Ever wonder what may be down there? 🧐

☁️ They collect and drain water, but did you know they can also create the perfect environment for mosquitoes to breed?

Our technicians are on it! They travel all over Placer County, inspecting and treating catch basins for mosquito larvae. 🦟

This season, their efforts resulted in an impressive 8,205 inspections and 5,879 treatments. So the next time you pass a catch basin, know that our team may have already been there, working behind the scenes to keep mosquitoes in check and lowering the risk for vector-borne diseases. 🌊



Know all the buzz this summer 🦟 ☀️
Subscribe to Placer Mosquito and Vector Control District email updates for:

- ✓ District news
- ✓ Mosquito treatment notifications
- ✓ Invasive species information

We use aerial and ground-based treatments as part of our integrated vector management program to help protect public health across Placer County. Notifications are sent as soon as possible, and schedules may change due to weather or other conditions.

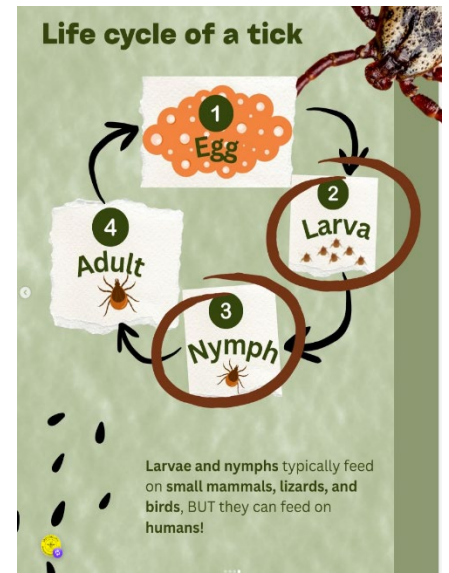
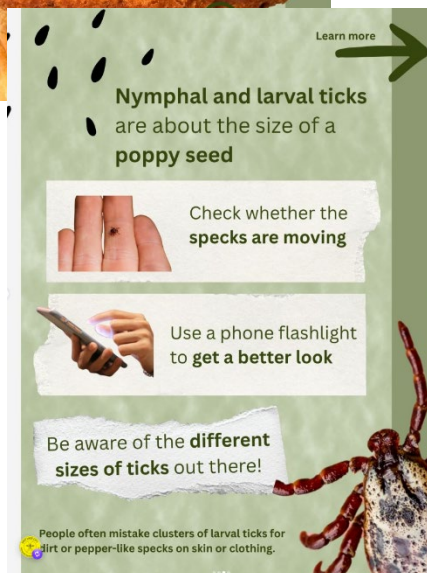
Stay informed and stay protected. Sign up today. 📧 Link in bio.



Take a closer look! 🔍

Larval and nymphal ticks can be as small as a poppy seed, so it's important to check closely after being outdoors 🌿 🧥 ... who knows when one of those little buggers might sneak by 🦟

A tick's life cycle can take 2–3 years, and they need a blood meal 🩸 to move through each stage. They often pick up pathogens 🦠 early in life while feeding on animals 🐭 🐮, then pass them on to other animals or people later as nymphs or adults.





Field Operations and Surveillance Report

Prepared June 09, 2026

Deputy General Manager: Jake Hartle
Supervisors: Cassey Hubble, Mike Ashley and Scott Schon

Mosquito Surveillance & Vector-borne Disease Testing

Adult Mosquito Abundance:

- *Culex pipiens* and *Culex tarsalis* are two of several species in the *Culex* genus that act as the primary vectors for West Nile virus, St. Louis encephalitis, and Western equine encephalitis.
- *Culex tarsalis* abundance showed a small increase in early May but is currently at the expected 3-year average. (Figure 1).
- *Culex pipiens* (the common house mosquito) abundance has been slowly increasing throughout April and hovering just above the expected 3-year average (Figure 2).



Figure 1: *Culex tarsalis* adult mosquito count per trap night (red line), compared to the three-year average (green bars) by calendar weeks (Week 24 represents June 1-6)

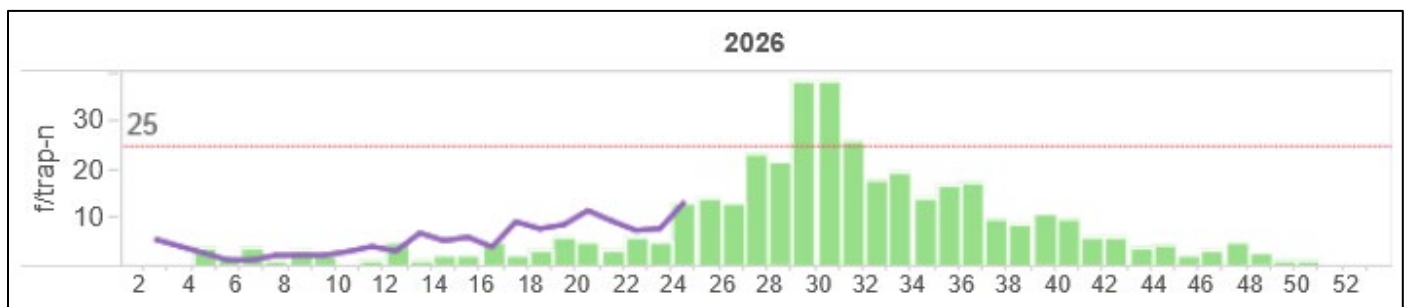


Figure 2: *Culex pipiens* adult mosquito count per trap night (purple line), compared to the three-year average (green bars) by calendar weeks (Week 24 represents June 1-6)

Invasive Aedes Surveillance:

- *Aedes aegypti* weekly surveillance had a 158% increase of *Aedes aegypti* abundance during the week of June 1 from the week of May 24.
- A total of 119 invasive mosquitoes were caught from 36 traps. The highest abundance was caught in the Sierra Gardens neighborhood in Roseville.

Vector-borne Disease Testing:

- Vector species collected continue to be tested, and zero positive mosquito samples (WNV, SLE, WEE) have been detected in 2026.

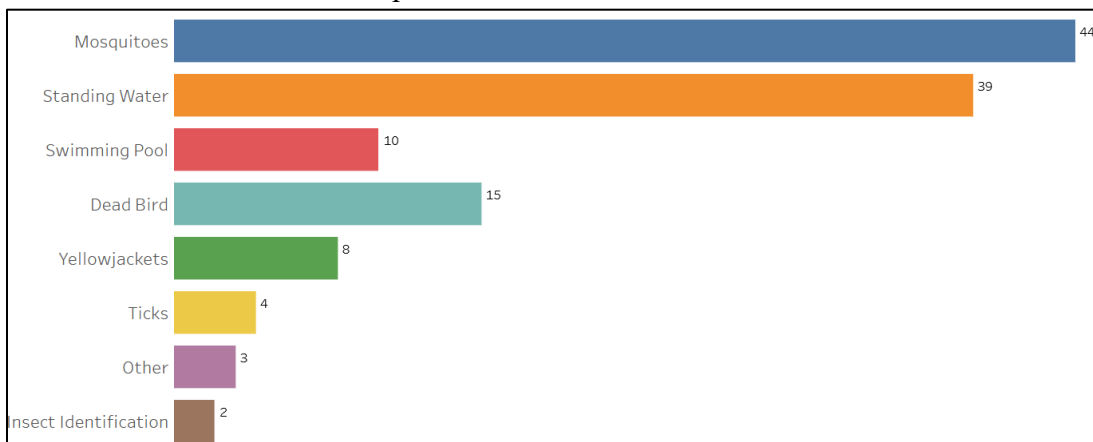
Field Operations

Mosquito Source Work for May 2026:

- Total Applications: 6,281 including catch basins (*April 422*)
- Sites Treated: 233 (*April 414*)
- Sites Dipped: 547 (*April 1,044*)
- Dry Checks: 227 (*April 228*)
- Sites Visited: 978 (*March 1,760*)

Service Requests:

- Closed: 82
 - A total of 125 requests were received



Biological Control – Fisheries

- Mosquitofish (*Gambusia affinis*) applications began early March, approximately one month earlier than normal due to warmer seasonal conditions.
- The earlier applications required technicians to collect wild Mosquitofish earlier in the season. The collections were successful and available populations are at a satisfactory level.



	May 2025	2026 Season to 31 May	2026 Season to 31 May
Adult mosquitofish stocked	3,898 (8.7 lbs)	10,215 (22.7 lbs)	10,215 (22.7 lbs)
Fry produced in-house	7,980 (17.7 lbs)	2,653 (5.9 lbs)	2,653 (5.9 lbs)
Fish harvested from the wild	0 (0.0 lbs)	0 (0.0 lbs)	0 (0.0 lbs)

Weights given with the assumption of 450 adult fish per pound.

Basin Aviation 2026: Aerial larvicide applications to rice.

- Mosquito larvicide treatments for both conventional and organic rice fields are scheduled to start the week of June 15.
- Conventional rice decreased by 2,815 acres when compared to last year. Organic rice acreage decreased by 981 acres compared to last year.

	Placer County Planted Rice: 2018-2026								
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Conventional Rice	11,449	9,730	9,911	9,197	8,609	7,860	5,882	6,549	3,734
Organic Rice	3,489	2,837	3,721	3,763	3,660	3,500	3,638	3,366	2,385
Total	14,938	12,567	13,632	12,960	12,269	11,360	9,520	9,915	6,119

Miscellaneous

Uniform Vendor: CINTAS

- Cintas has completed the delivery of our new uniforms; technicians began wearing them on June 10.

