

# FISCAL YEAR

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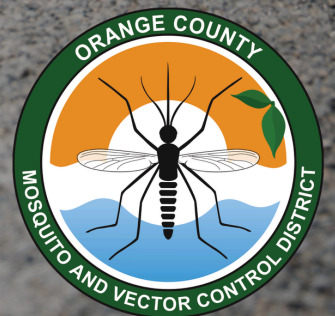
# BUDGET



**ORANGE COUNTY MOSQUITO  
AND VECTOR CONTROL DISTRICT**

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**2026-27**



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## Orange County Mosquito and Vector Control District

*A Public Health Agency Serving Orange County Since 1947*

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

### **OVERVIEW:**

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

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

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

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

## **DISCUSSION:**

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

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

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

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

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

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

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

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

### **Budget Considerations**

#### **FY 2025-2026 status update:**

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

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

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

#### **FY 2026-27 Revenue Projections:**

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

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

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

**Ad Valorem Property Tax:**

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

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

**Benefit Assessment Districts 1 and 2:**

Assessment District No. 1: Assessment District No.1 provides funding for vector control and disease surveillance services and related capital, operational, and administrative expenses. The rates of the annual assessments levied in connection with Assessment District No. 1 have remained unchanged since 1996 (\$1.92 per Benefit Unit). For FY 2026-27, Assessment District No. 1 is anticipated to yield \$1.592M, an increase of just over \$3,000 over the current fiscal year. This nominal increase is the result of new housing units that have come online over the past year.

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

The existing assessment for District No. 2 is presently levied at \$9.07/SFE. Subject to voter authorized adjustments, the CPI maximum allowable rate for FY 2026-27 is \$9.34/SFE, an increase of \$0.27/SFE/Year over 2025-26 rates. As noted previously, it is recommended that the assessed rate for AD#2 be increased from the current rate of \$9.07/SFE to \$9.34/SFE. This is consistent with prior years.

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

FY	CPI HISTORY	MAXIMUM AUTHORIZED ASSESSMENT RATE DISTRICT #2	ACTUAL/PROPOSED ASSESSMENT RATE LEVIED DISTRICT #2	ACTUAL/PROPOSED ASSESSMENT REVENUES DISTRICT #2	ACTUAL/PROPOSED ASSESSMENT REVENUES DISTRICT #1
2004-05	N/A	\$5.42	\$5.42	\$4,306,278	\$1,488,270
2005-06	3.66%	\$5.58	\$5.30	\$4,263,642	\$1,489,599
2006-07	5.42%	\$5.75	\$5.25	\$4,264,509	\$1,501,507
2007-08	3.20%	\$5.92	\$5.14	\$4,196,517	\$1,505,044
2008-09	3.92%	\$6.10	\$5.10	\$4,180,451	\$1,510,567
2009-10	-0.09%	\$6.28	\$5.06	\$4,162,307	\$1,514,335
2010-11	1.76%	\$6.46	\$5.02	\$4,114,124	\$1,511,186
2011-12	1.80%	\$6.58	\$5.02	\$4,124,774	\$1,509,144
2012-13	2.09%	\$6.72	\$5.02	\$4,125,205	\$1,508,529
2013-14	1.95%	\$6.85	\$5.02	\$4,139,470	\$1,539,529
2014-15	0.77%	\$6.90	\$5.02	\$4,134,001	\$1,528,684
2015-16	-0.05%	\$6.89	\$6.02	\$5,007,779	\$1,543,010
2016-17	3.10%	\$7.10	\$6.72	\$5,648,762	\$1,546,807
2017-18	2.11%	\$7.26	\$6.72	\$5,684,287	\$1,552,191
2018-19	3.51%	\$7.48	\$7.48	\$6,427,237	\$1,557,512
2019-20	3.15%	\$7.70	\$7.70	\$6,678,600	\$1,567,144
2020-21	3.08%	\$7.93	\$7.70	\$6,718,463	\$1,572,270
2021-22	0.87%	\$8.06	\$7.70	\$6,820,639	\$1,575,023
2022-23	7.51%	\$8.30	\$8.30	\$7,388,801	\$1,578,923
2023-24	5.77%	\$8.55	\$8.55	\$7,643,007	\$1,582,504
2024-25	2.53%	\$8.81	\$8.81	\$7,906,957	\$1,586,270
2025-26	3.33%	\$9.07	\$9.07	\$8,168,700	\$1,589,500
2026-27	3.02%	\$9.34	\$9.34	\$8,425,500	\$1,592,000

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

### FY 2026-27 Expenditure Projections:

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

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

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

The FY 2026-27 budget presents a sound operating budget where services continue to be provided and where revenues meet operating needs, while continuing to prudently allocate resources to fund balance reserves in accordance with the District policy. In past fiscal years the change in O&M budget has been between 1-2%, the significant increase to a 12% increase in FY 2026-27 is due to \$1.8M budgeted on pre-construction and design costs. At the end of FY 2026-27, the District's fund balances are projected to total \$42 million:

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

### **Conclusion**

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

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# Orange County Mosquito and Vector Control District

*A Public Health Agency Serving Orange County Since 1947*

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

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

The Fiscal Year 2026-27 Operating, Capital, and Revenue budgets for the OCMVCD are balanced where revenues are sufficient to meet expenditures and to provide funding for all fund balance reserves in accordance with the District's Fund Reserve Policy.

### **REVENUES**

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

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

## **EXPENDITURES**

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

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

### Personnel Summary

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

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

### Operations and Maintenance Summary

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

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

### Capital Outlay

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

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

# Fund Balance Sheet

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

Note 1: At June 30, 2025, there was no net OPEB liability for retiree medical costs (assets held in a retiree medical Section 115 Trust less the total liability). As such, no amendment to the budget was recommended to the board regarding additional contribution to the trust. But a contribution of \$200K to the Trust is budgeted in FY 2026-27, as the trust might not be able to maintain a return equal to the discount rate. This is the most updated information available on the net OPEB liability at this time, but once updated liability information is available, an analysis will be performed to determine whether a budget amendment should be proposed to make an additional contribution to the Trust.

Note 2: The District did not have a net pension liability recorded at June 30, 2025. There was no payment from OCERS triannual true-up in FY 25-26 and none is expected in FY 26-27. A contribution of \$500K to the 115 Trust is budgeted for FY 26-27 to maintain current funding. Any other additional funding will be considered once updated liability information is available. An analysis will be performed to determine whether a budget amendment should be proposed to make an additional contribution to the Trust. If a contribution to the Trust is proposed by a budget amendment, such contribution will be drawn from the balance in the Retirement Contingency Reserve Fund.

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

# Fund Balance Reserves

## PROJECTION FOR FISCAL YEAR 2026-27

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

Note 1: The Fund Balance/Reserves Policy calls for an unrestricted Operating Fund balance equal to 17% - 50% of annual Operating Fund expenditures. For FY 2026-27, this range is \$3,402,400 to \$10,007,120. The proposed ending balance exceeds the maximum of this range in anticipation funding for facilities improvement and any CalPERS UAL in FY 2026-27.

Note 2: The Fund Balance/Reserves Policy calls for reserves equal to a minimum of the estimated cost of replacing assets over five years up to the estimated replacement value. The proposed FY 2026-27 reserve balance falls within these guidelines.

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

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

## FISCAL YEAR 2027-28

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

Note 5: The Fund Balance/Reserves Policy calls for an unrestricted Operating Fund balance equal to 17% - 50% of annual Operating Fund expenditures. For FY 2027-28, this range is \$3,113,700 to \$9,158,000; the projected ending balance at the end of FY 2027-28 is higher than the range's maximum.

Note 6: The Fund Balance/Reserves Policy calls for reserves equal to a minimum of the estimated cost of replacing assets over five years up to the estimated replacement value. The proposed FY 2027-28 reserve balance falls within these guidelines.

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

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

# All Funds: Source and Use of Funds

## BUDGET FOR FISCAL YEAR 2026-27

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

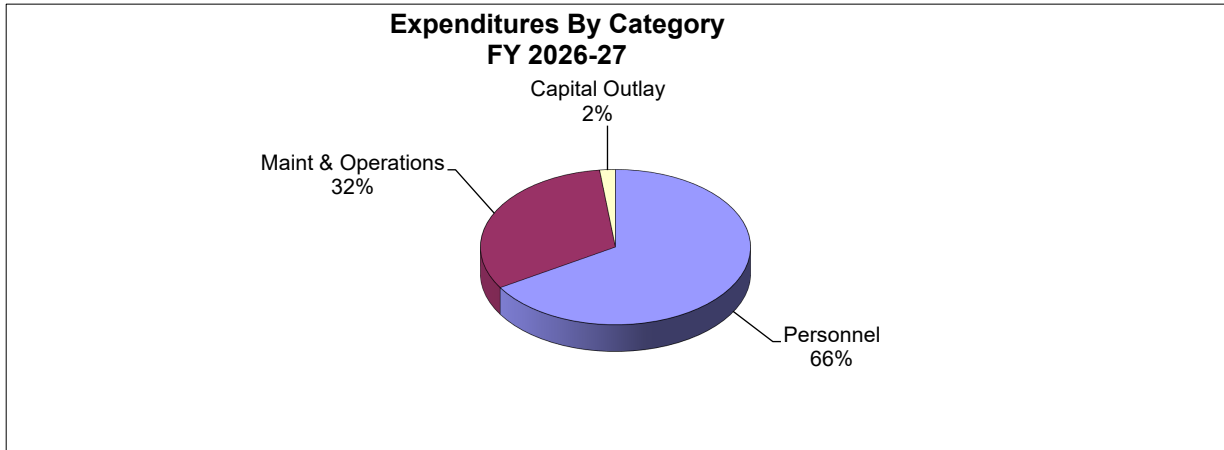
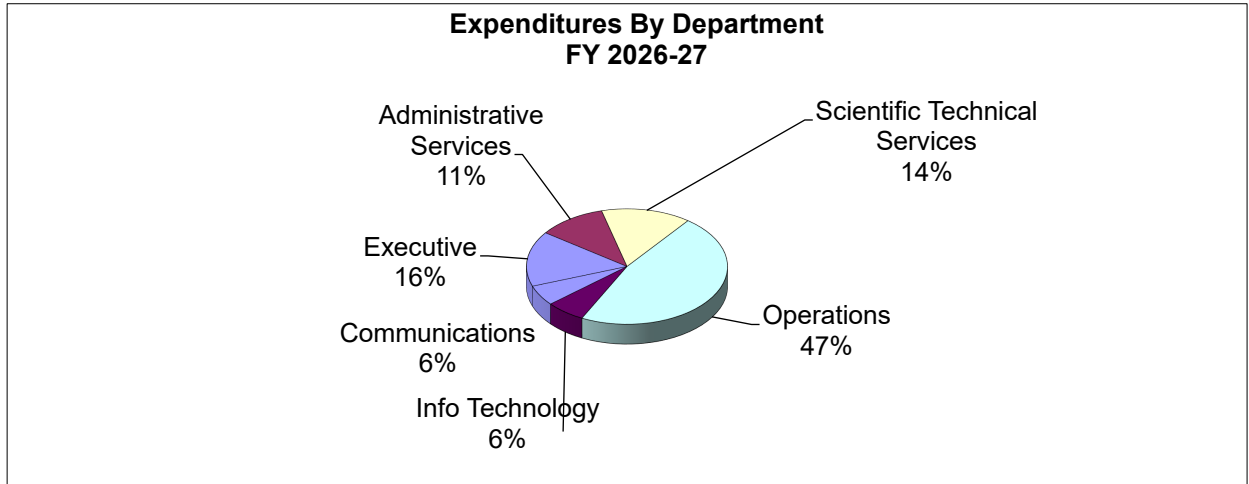
## PROJECTION FOR FISCAL YEAR 2027-28

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

# Operating Fund Expenditure Summary

FY 2026-27	Scientific						Operating Fund Total	Percent of Total
	Executive	Administrative Services	Technical Services	Operations	Info Technology	Communications		
Personnel	\$ 548,653	\$ 799,595	\$ 2,424,470	\$ 7,190,183	\$ 779,020	\$ 849,629	\$ 12,591,550	66%
Maint & Operations	2,394,230	1,289,610	323,980	1,426,285	388,110	235,395	6,057,610	32%
Capital Outlay	-	-	-	316,980	40,000	-	356,980	2%
	<b>\$ 2,942,883</b>	<b>\$ 2,089,205</b>	<b>\$ 2,748,450</b>	<b>\$ 8,933,448</b>	<b>\$ 1,207,130</b>	<b>\$ 1,085,024</b>	<b>\$ 19,006,140</b>	<b>100%</b>
Percent of Total	16%	11%	14%	47%	6%	6%	100%	

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



# Operating Fund Expenditure Summary

## BY DEPARTMENT AND EXPENDITURE TYPE

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

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

# Capital Outlay Summary

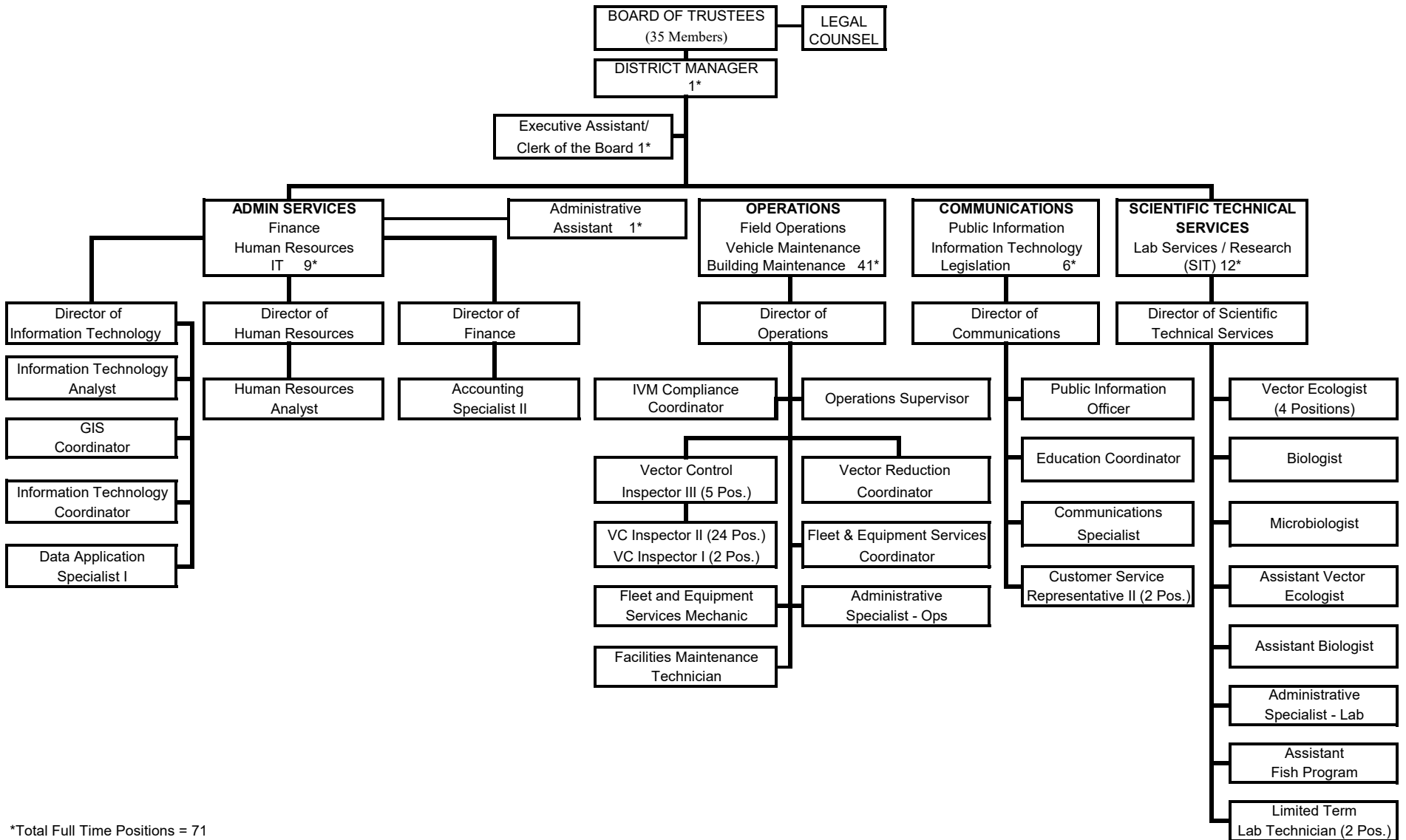
	2025-26 Budget	2026-27 Budget
<b>Operating Fund</b>		
<b>Executive</b>		
None	-	-
<hr/>		
<b>Administrative Services</b>		
None	-	-
<hr/>		
<b>Scientific Technical Services</b>		
(1) King Fisher Flex	48,000	-
(1) Autoclave	20,000	-
	<hr/>	<hr/>
	68,000	-
<hr/>		
<b>Operations</b>		
(5) RH Jeeps	264,640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

# Personnel Summary

Pay Range	Full-Time Staff (Full-Time Equivalent)	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
	District Manager	1	1	1	1	1
A-44	Accounting Specialist I	1	1	1	1	-
A-46	Accounting Specialist II	-	-	-	-	1
A-40	Administrative Assistant	1	1	1	1	1
A-44	Administrative Specialist - Lab	1	1	1	1	1
A-44	Administrative Specialist - OPS	1	1	1	1	1
A-53	Assistant Biologist	1	1	1	1	1
A-40	Assistant Fish Program	1	1	1	1	1
A-53	Assistant Vector Ecologist	1	1	1	1	1
A-58	Biologist	1	1	1	1	1
A-44	Communications Specialist	1	1	1	1	1
A-36	Customer Service Representative I	1	1	-	-	-
A-40	Customer Service Representative II	1	1	2	2	2
A-44	Data Application Specialist I	1	1	1	1	1
A-68	Director of Communications	1	1	1	1	1
A-68	Director of Finance	-	-	1	1	1
A-68	Director of Human Resources	-	-	1	1	1
A-68	Director of Information Technology	-	-	1	1	1
A-68	Director of Operations	1	1	1	1	1
A-68	Director of Scientific Technical Services	1	1	1	1	1
A-53	Education Coordinator	1	1	1	1	1
A-58	Executive Assistant/Clerk of the Board	1	1	1	1	1
A-43	Facilities Maintenance Technician	1	1	-	1	1
A-64	Finance Manager	1	1	-	-	-
A-55	Fleet and Equipment Services Coordinator	1	1	1	-	-
A-50	Fleet and Equipment Services Mechanic	-	-	1	1	1
A-43	Fleet and Equipment Services Technician	1	1	-	-	-
A-55	GIS Coordinator	1	1	1	1	1
A-64	Human Resources Manager	1	1	-	-	-
A-52	Human Resource Analyst	-	-	1	1	1
A-44	Human Resources Specialist	1	1	-	-	-
A-59	Information Technology Analyst	1	1	1	1	1
A-50	Information Technology Coordinator	1	1	1	1	1
A-64	Information Technology Manager	1	1	1	1	1
A-58	IVM Compliance Coordinator	1	1	1	1	1
A-40	LT Lab Tech	-	1	2	2	2
A-58	Microbiologist	1	1	1	1	1
A-55	Operations Coordinator	1	1	1	1	1
A-58	Operations Supervisor	1	1	1	1	1
A-54	Public Information Officer	1	1	1	1	1
A-58	Urban Water Program Manager	1	-	-	-	-
A-55	Vector Reduction Coordinator	-	1	1	1	1
A-40	Vector Control Inspector I	3	3	2	3	2
A-50	Vector Control Inspector II	23	23	24	23	24
A-55	Vector Control Inspector III	5	5	5	5	5
A-58	Vector Ecologist	4	4	4	4	4
Total Full-time Employees (Note 1)		<b>69</b>	<b>70</b>	<b>71</b>	<b>71</b>	<b>71</b>
<b>Seasonal/Extra Help Employees (number of hires)</b>						
Operations Department		45	45	50	47	47
Technical Services Department		11	13	16	15	15
Communications Department		1	1	1	1	1
Total Seasonal/Extra Help Employees		<b>57</b>	<b>59</b>	<b>67</b>	<b>63</b>	<b>63</b>

Note 1: During FY 2024/25 there were multiple retirements that created new opportunities to make innovative changes to the District's organizational efficiency such as reorganizing the Inspector positions as well as Administrative Services. The District expects to continue with these changes in the 2026-27 budget year as it moves to continue to stay competitive in the job market.

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



\*Total Full Time Positions = 71

# Revenues

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

# Department: Executive

## Departmental Programs

Trustees  
 District Manager  
 Legal Services  
 Non-Departmental

## Department Overview

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

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

The District Counsel advises the Board of Trustees on all matters of law in the conduct of District affairs. District Counsel prepares resolutions and contracts for consideration by the Board of Trustees. In addition, District Counsel reviews all legal documents and represents the District in matters involving litigation.

## Budget Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 238,475	\$ 468,390	\$ 504,245	\$ 485,035	\$ 548,653	\$ 564,820
Maintenance & Operations	495,014	455,231	653,350	619,770	2,394,230	\$ 713,900
Capital Outlay	-	152,818	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 733,489</b>	<b>\$ 1,076,439</b>	<b>\$ 1,157,595</b>	<b>\$ 1,104,805</b>	<b>\$ 2,942,883</b>	<b>\$ 1,278,720</b>
Percentage Change	-8.3%	34.0%	58%	50.6%	166.4%	-56.5%

## Personnel Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
<b>Full-time Positions</b>						
District Manager	1	1	1	1	1	1
Executive Assistant / Clerk of the Board	1	1	1	1	1	1
	2	2	2	2	2	2

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

**Budget Summary**

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

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

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

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

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

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
	Actual	Actual	Adopted	Estimate	Proposed	Projected
<b>Full-time Positions</b>						
District Manager	1	1	1	1	1	1
Executive Assistant / Clerk of the Board	1	1	1	1	1	1
	2	2	2	2	2	2

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

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

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

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

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

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

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

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

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

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

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

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

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

# Department: Administrative Services

## Departmental Programs

Administrative Services  
Insurance

## Department Overview

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

Human Resources coordinates the recruitment and hiring of District staff; administers employee benefits; coordinates employee relations and unemployment issues; maintains employee files; processes District vehicle incident claims; and administers the District's Personnel and Salary Resolution.

Insurance activities involve processing, resolving, and settling claims against the District, as well as claims the District has against others. The District is a member of a self-insurance pool (Vector Control Joint Powers Agency) made up of approximately 40 other California vector control districts. This organization helps administer and manage employment, workers' compensation, liability, collision, property, and other claims against the District.

## Budget Summary

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

## Personnel Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

# Department: Scientific Technical Services

## Departmental Programs

Scientific Technical Services

**Department Overview**

The Department of Scientific Technical Services conducts routine surveillance for several mosquito-borne diseases (West Nile virus, St. Louis encephalitis, and Western Equine encephalomyelitis), rodent-borne diseases (hantavirus and bubonic plague), tick-borne diseases (Lyme Borreliosis and Rocky Mountain spotted fever), and small mammal-reservoir diseases (murine and flea-borne typhus) throughout Orange County. The Department's environmental biologists develop vector minimization guidelines for other governmental regulatory agencies, make assessments of potential vector-producing sites as the result of residential development projects, monitor Best Management Practice (BMP) wetland usage, and oversee mosquito fish production and distribution. Additionally, Scientific Technical Services personnel proactively investigate re-emerging and emerging public health threats, such as Chagas' disease, Pacific Coast Tick Fever, and the introduction of new pests (brown widow spider, bark scorpion, and invasive *Aedes* mosquito species). Staff members also provide technical assistance to the Operations Department, specimen identification services, and advice for the public on pests and vector-borne diseases. The Department's proactive projects include developing the new SIT program in FY 2023-24 and continued development through FY 2026-27.

**Budget Summary**

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

**Personnel Summary**

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

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

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

<b>Personnel Summary</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
<b>Full-time Positions</b>						
Director of Scientific Technical Services	1	1	1	1	1	1
Biologist	1	1	1	1	1	1
Assistant Biologist	1	1	1	1	1	1
Vector Ecologist	4	4	4	4	4	4
Assistant Vector Ecologist	1	1	1	1	1	1
Microbiologist	1	1	1	1	1	1
Assistant Fish Program	1	1	1	1	1	1
Administrative Specialist	1	1	1	1	1	1
	11	11	11	11	11	11

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

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

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

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

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

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

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

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

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

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

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

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

# Department: Operations

## Departmental Programs

Field Operations  
 Vehicle Maintenance  
 Building Maintenance

## Department Overview

The Operations Department is organized into three divisions:

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

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

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

## Budget Summary

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2025-26 Estimate	FY 2026-27 Proposed	FY 2027-28 Projected
Personnel	\$ 6,448,019	\$ 6,628,191	\$ 6,968,408	\$ 6,743,244	\$ 7,190,183	\$ 7,398,265
Maintenance & Operations	1,323,792	1,168,818	1,646,250	1,343,346	1,426,285	\$ 1,548,000
Capital Outlay	261,901	71,106	273,855	532,143	316,980	\$ 121,480
<b>Total Expenditures</b>	<b>\$ 8,033,711</b>	<b>\$ 7,868,116</b>	<b>\$ 8,888,513</b>	<b>\$ 8,618,733</b>	<b>\$ 8,933,448</b>	<b>\$ 9,067,745</b>
Percentage Change	5.6%	4.77%	12.97%	9.54%	3.7%	1.5%

## Personnel Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Budget Summary</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Personnel	\$ 159,640	\$ 182,440	\$ 302,317	\$ 203,499	\$ 161,893	\$ 166,571
Maintenance & Operations	105,186	96,915	287,225	144,143	82,250	97,300
Capital Outlay	5,704	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 270,530</b>	<b>\$ 279,355</b>	<b>\$ 589,542</b>	<b>\$ 347,642</b>	<b>\$ 244,143</b>	<b>\$ 263,871</b>

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

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

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

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

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

<b>Account Number</b>	<b>Expenditure Classification</b>	<b>FY 2023-24 Actual</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Adopted</b>	<b>FY 2025-26 Estimate</b>	<b>FY 2026-27 Proposed</b>	<b>FY 2027-28 Projected</b>
<b><i>Maintenance &amp; Operations</i></b>							
10.440.7001	Supplies/Division Expense	1,497	3,595	2,500	3,000	2,500	2,500
10.440.7002	Construction Supplies	4,979	27	5,000	475	500	5,000
10.440.7003	Minor Equipment	350	337	200	143	150	200
10.440.7005	Household Expense	-	271	-	-	-	-
10.440.7025	Equipment Rental	-	431	500	-	-	500
10.440.7401	Equipment Repair	-	873	100	-	100	100
10.440.7402	Facility Repair & Maintenance	57,145	53,924	226,925	115,000	40,000	55,000
10.440.7407	A/C & Heating Services	19,843	6,347	20,000	7,300	15,000	10,000
10.440.7408	Plumbing Services	1,522	5,803	6,000	500	3,000	3,000
10.440.7411	Building Security	9,174	13,251	12,000	9,000	12,000	12,000
10.440.7501	Landscape Contract	6,370	8,511	10,000	8,525	5,000	5,000
10.440.7514	Professional Services	3,958	3,545	4,000	200	4,000	4,000
		<b>105,186</b>	<b>96,915</b>	<b>287,225</b>	<b>144,143</b>	<b>82,250</b>	<b>97,300</b>
<b><i>Capital Outlay</i></b>							
10.440.8100	Equipment	5,704	-	-	-	-	-
		<b>5,704</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Building Maintenance</b>		<b>\$ 270,530</b>	<b>\$ 279,355</b>	<b>\$ 589,542</b>	<b>\$ 347,642</b>	<b>\$ 244,143</b>	<b>\$ 263,871</b>

# Department: Communications

## Departmental Programs

Public Outreach  
 Information Technology  
 Public Service

## Department Overview

The Communications Department is organized into three divisions:

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

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

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

## Budget Summary

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

## Personnel Summary

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

**Department: Communications**

**Program: Public Information**

**Program No.: 10.510**

**Budget Summary**

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

**Personnel Summary**

	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
<b>Full-time Positions</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Projected</b>
Director of Communications	1	1	1	1	1	1
Communications Specialist	1	1	1	1	1	1
Education Coordinator	1	1	1	1	1	1
Public Information Officer	1	1	1	1	1	1
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

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

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

**Department: Communications**

**Program: Public Information**

**Program No.: 10.510**

**Fund: Operating**

**Department: Communications**

**Program: Public Information**

**Program No.: 10.510**

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

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

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

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

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

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

**Department: Information Technology**

**Program: Information Technology**

**Program No.: 10.520**

**Fund: Operating**

**Department: Communications**

**Program: Information Technology**

**Program No.: 10.520**

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

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

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

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

**Fund: Operating**

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

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

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

**Fund: Operating**

**Department: Communications**

**Program: Public Service**

**Program No.: 10.530**

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

# Other Funds

## Other Funds

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

## Description

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

## Budget Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Acct #	Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted Budget	Estimated	Budget	Projected
4100	Property Tax	8,019,052	8,417,570	8,259,625	8,670,090	8,843,490	9,020,360
4105	1996 Benefit Assessment	1,574,185	1,577,396	1,589,500	1,589,500	1,592,000	1,623,840
4106	2004 Benefit Assessment	7,584,226	7,845,806	8,168,700	8,168,700	8,425,500	8,594,010
4200	Interest	619,370	665,129	505,000	741,000	748,410	763,380
4300	Miscellaneous	44,790	731	25,000	1,680	25,000	25,500
4305	Pass Thru Money	926,953	1,069,835	600,000	554,353	205,000	209,170
4310	Rent for Cell Site	10,987	12,312	28,000	35,800	38,500	39,270
4311	Rental Revenue Amortization	-	22,501	-	-	-	-
4315	VCJPA Pooled Services	167,494	160,345	25,000	-	35,000	25,500
4502	California State Commissioner	23,656	11,125	8,000	18,920	19,000	20,500
4504	Irvine Ranch Water District	22,788	21,114	15,000	25,025	25,000	24,500
4505	Orange County Sanitation Distr	864	675	1,000	425	500	3,000
4507	University of California - Irv	33,428	5,491	7,000	10,600	10,000	11,360
4508	U.S. Weapons Marsh	38,155	-	6,000	-	-	-
4509	Misc. Services Invoiced	7,692	3,656	5,000	3,567	3,500	10,000
<b>Total Revenue</b>		<b>19,073,641</b>	<b>19,813,687</b>	<b>19,242,825</b>	<b>19,819,660</b>	<b>19,970,900</b>	<b>20,370,390</b>
Salaries & Benefits		(10,562,942)	(11,349,675)	(12,023,748)	(11,686,314)	(12,591,550)	(12,758,960)
Maintenance & Operations		(3,693,575)	(3,381,493)	(4,533,210)	(3,767,944)	(6,057,610)	(4,572,210)
Capital Outlay		(261,901)	(384,085)	(414,855)	(669,648)	(356,980)	(161,480)
<b>Total Expenditures</b>		<b>(14,518,418)</b>	<b>(15,115,253)</b>	<b>(16,971,813)</b>	<b>(16,123,906)</b>	<b>(19,006,140)</b>	<b>(17,492,650)</b>
<b>REVENUES VS EXPENDITURES</b>		<b>4,555,223</b>	<b>4,698,435</b>	<b>2,271,012</b>	<b>3,695,754</b>	<b>964,760</b>	<b>2,877,740</b>
Transfers In		-	(61,000)	-	-	-	-
Transfers Out		(990,460)	(520,340)	(610,340)	(520,340)	(592,060)	(1,630,440)
<b>NET INCOME</b>		<b>3,564,763</b>	<b>4,117,095</b>	<b>1,660,672</b>	<b>3,175,414</b>	<b>372,700</b>	<b>1,247,300</b>

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

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

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

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
	<b>Maintenance &amp; Operations</b>						
7001	Supplies / Division Expense	(124,506)	(74,015)	(112,700)	(103,977)	(141,750)	(110,750)
7002	Art & Construction Supplies	(4,979)	(27)	(5,000)	(475)	(500)	(5,000)
7003	Minor Office Equipment	(62,522)	(55,544)	(54,850)	(46,233)	(58,100)	(57,700)
7004	Uniforms	(80,047)	(77,665)	(80,200)	(83,465)	(82,600)	(84,500)
7005	Household Expense	(34,433)	(34,554)	(35,000)	(32,500)	(35,000)	(40,000)
7006	Postage	(2,909)	(1,679)	(4,500)	(3,350)	(4,500)	(4,500)
7007	Printing Costs	(48,155)	(25,835)	(51,000)	(37,500)	(39,600)	(45,000)
7008	Micro Lab	(145,692)	(112,780)	(108,500)	(108,378)	(110,000)	(110,000)
7009	Field Lab	(25,369)	(24,361)	(19,000)	(17,360)	(16,500)	(20,000)
7010	Environmental Biology	(15,309)	(15,021)	(25,000)	(18,700)	(20,000)	(17,000)
7011	Disease Surveillance	(4,026)	(3,807)	(6,500)	(6,325)	(5,000)	(5,000)
7012	General Lab Supplies	(47,557)	(66,218)	(65,000)	(43,555)	(50,000)	(50,000)
7014	Pesticides	(775,686)	(636,304)	(825,000)	(740,000)	(795,000)	(891,000)
7016	Rat Bait Station Supplies	(3,302)	(3,131)	(6,000)	(2,800)	(2,800)	(6,000)
7017	Protective Equipment	(53,544)	(45,286)	(50,000)	(36,250)	(50,000)	(50,000)
7018	Employee Physicals & First Aid	(19,000)	(11,686)	(12,000)	(9,990)	(12,000)	(15,000)
7019	Publications	(1,252)	(721)	(9,100)	(2,400)	(6,100)	(2,000)
7020	HR Recruitment Expense	(15,919)	(18,038)	(45,000)	(41,300)	(25,000)	(30,000)
7021	Auto Incident Administration	-	-	-	-	-	-
7022	Public Relations	(11,266)	(8,897)	(17,770)	(16,950)	(53,260)	(25,260)
7023	Promotional Supplies	(22,304)	(13,953)	(14,150)	(5,500)	(12,500)	(12,500)
7024	Computer Software	(6,310)	(5,035)	(7,000)	(6,500)	(11,200)	(7,000)
7025	Equipment Rental	-	(431)	(500)	-	-	(500)
7026	Disaster Preparedness Supplies	(2,192)	(313)	(7,500)	(1,390)	(5,500)	(3,500)
7110	Cellular Service	(80,814)	(60,747)	(78,320)	(47,595)	(57,200)	(76,200)
7120	Telephone	(29,301)	(24,092)	(30,000)	(25,550)	(29,500)	(31,000)
7210	Electricity	(91,538)	(96,596)	(105,000)	(104,900)	(115,000)	(121,000)
7220	Natural Gas	(3,403)	(6,488)	(7,000)	(5,500)	(7,000)	(7,000)
7230	Water	(6,792)	(8,289)	(9,000)	(10,550)	(11,500)	(12,500)
7310	Workers Compensation	(383,827)	(408,991)	(550,000)	(331,787)	(525,000)	(550,000)
7320	General Liability	(334,435)	(301,211)	(350,000)	(305,905)	(350,000)	(350,000)
7325	Settlement/Claims Paid	-	-	-	-	-	-
7330	Property Insurance & Admin Cos	(65,605)	(61,488)	(85,000)	(64,594)	(75,000)	(85,000)
7340	Earthquake Insurance	-	-	-	-	-	-

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

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

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

Acct #	Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actual	Actual	Adopted Budget	Estimated	Budget	Projected
7802	Fuel	(158,740)	(166,260)	(225,000)	(190,000)	(247,500)	(250,000)
7803	Vehicle Accessories	(38,473)	(46,127)	(55,000)	(53,000)	(55,000)	(55,000)
7804	Garage Equipment	(1,870)	(2,286)	(6,675)	(3,500)	(3,000)	(3,000)
7805	District Vehicle Wash	(1,018)	(560)	(1,000)	(1,000)	(1,000)	(1,000)
7901	Employee Events	(20,696)	(26,185)	(35,000)	(32,850)	(35,000)	(35,000)
7902	Trustee-in-Lieu	(27,700)	(27,700)	(42,000)	(28,000)	(42,000)	(42,000)
7903	Memberships	(41,448)	(49,300)	(63,800)	(72,075)	(78,555)	(80,575)
7904	Tuition Reimbursement	(372)	(3,179)	(7,750)	(3,195)	(7,690)	(7,000)
7905	Mileage Reimbursement	-	-	(500)	-	(500)	(500)
7906	Training	(42,658)	(23,156)	(14,700)	(12,910)	(15,700)	(18,000)
7907	Conferences & Meetings	(93,903)	(63,102)	(102,510)	(87,985)	(103,665)	(107,800)
7908	Continuing Education	(17,020)	(13,674)	(21,400)	(14,822)	(15,400)	(21,400)
7909	Education Program	-	-	-	-	(6,615)	(6,615)
	<b>Total Maintenance &amp; Operations</b>	<b>(3,693,575)</b>	<b>(3,381,493)</b>	<b>(4,533,210)</b>	<b>(3,767,944)</b>	<b>(6,057,610)</b>	<b>(4,572,210)</b>
8100	Equipment	(261,901)	(384,085)	(414,855)	(669,648)	(356,980)	(161,480)
	<b>Total Capital Outlay</b>	<b>(261,901)</b>	<b>(384,085)</b>	<b>(414,855)</b>	<b>(669,648)</b>	<b>(356,980)</b>	<b>(161,480)</b>
<b>Fund 10 General Fund</b>							
	<b>Total Revenue</b>	<b>19,073,641</b>	<b>19,813,687</b>	<b>19,242,825</b>	<b>19,819,660</b>	<b>19,970,900</b>	<b>20,370,390</b>
	<b>Total Personnel</b>	<b>(10,562,942)</b>	<b>(11,349,675)</b>	<b>(12,023,748)</b>	<b>(11,686,314)</b>	<b>(12,591,550)</b>	<b>(12,758,960)</b>
	<b>Total Maintenance &amp; Operations</b>	<b>(3,693,575)</b>	<b>(3,381,493)</b>	<b>(4,533,210)</b>	<b>(3,767,944)</b>	<b>(6,057,610)</b>	<b>(4,572,210)</b>
	<b>Total Capital Outlay</b>	<b>(261,901)</b>	<b>(384,085)</b>	<b>(414,855)</b>	<b>(669,648)</b>	<b>(356,980)</b>	<b>(161,480)</b>
	<b>Summary of Expenditures</b>	<b>(14,518,418)</b>	<b>(15,115,253)</b>	<b>(16,971,813)</b>	<b>(16,123,906)</b>	<b>(19,006,140)</b>	<b>(17,492,650)</b>
	<b>Transfers In</b>	-	(61,000)	-	-	-	-
	<b>Transfers Out</b>	(990,460)	(520,340)	(610,340)	(520,340)	(592,060)	(1,630,440)
<b>FUND 10</b>	<b>Net (Use of) Addition to Reserves</b>	<b>3,564,763</b>	<b>4,117,095</b>	<b>1,660,672</b>	<b>3,175,414</b>	<b>372,700</b>	<b>1,247,300</b>

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

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

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

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

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

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
<i>Fund 95 Retirement Cont.</i>							
<b>Acct #</b>	<b>Description</b>						
4200	Interest	22,567	42,344	11,500	22,870	21,500	21,500
7001	O.C. Retirement System	-	(300,000)	(300,000)	-	-	-
7909	Contribution to Section 115 Trust	(500,000)	-	-	(300,000)	(500,000)	(300,000)
5100	Transfers In	300,460	-	-	-	-	830,440
5200	Transfers Out	-	-	-	-	-	-
	<b>Revenue &amp; Transfers In Total</b>	<b>323,027</b>	<b>42,344</b>	<b>11,500</b>	<b>22,870</b>	<b>21,500</b>	<b>851,940</b>
	<b>Expense &amp; Transfers Out Total</b>	<b>(500,000)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>(500,000)</b>	<b>(300,000)</b>
<b>FUND 95</b>	<b>Net (Use of) Addition to Reserves</b>	<b>(176,973)</b>	<b>(257,656)</b>	<b>(288,500)</b>	<b>(277,130)</b>	<b>(478,500)</b>	<b>551,940</b>
<b>OTHER FUNDS TOTAL</b>							
	<b>Revenues</b>	<b>792,396</b>	<b>275,869</b>	<b>233,340</b>	<b>183,975</b>	<b>280,960</b>	<b>1,301,440</b>
	<b>Expenditures</b>	<b>(813,962)</b>	<b>(451,129)</b>	<b>(736,000)</b>	<b>(752,620)</b>	<b>(964,750)</b>	<b>(775,500)</b>
	<b>Net (Use of) Addition to Reserves</b>	<b>(21,566)</b>	<b>(175,259)</b>	<b>(502,660)</b>	<b>(568,645)</b>	<b>(683,790)</b>	<b>525,940</b>

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

Acct #	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Estimated	FY 2026-27 Budget	FY 2027-28 Projected
<b>FUND 60 FACILITIES IMPROVEMENT</b>							
<b>Acct #</b>	<b>Description</b>						
4100	Rental Income	161,148	-	145,000	146,000	45,000	-
4200	Interest	634,164	699,874	270,000	412,490	401,500	405,000
7500	Property Management Services	-	-	(3,500)	-	(1,500)	(3,500)
7501	HBP Repairs & Maintenance	(806)	(28,158)	(5,000)	-	(5,000)	(5,000)
7504	A/C & Heating	(2,271)	(4,310)	(6,500)	(550)	(4,500)	(5,500)
7505	Landscape & Lot Maintenance	(2,100)	(1,575)	(2,500)	(1,580)	(1,950)	(2,150)
7508	Refuse Disposal	(14,837)	(17,258)	(21,000)	(17,990)	(21,000)	(22,000)
7510	HBP Utilities	(3,901)	(3,909)	(4,000)	(2,405)	(2,900)	(2,950)
7520	Facility Improvement	-	-	-	-	-	-
7550	Tenant Improvements	-	-	-	-	-	-
7560	Bad Debt / Write Off	-	-	-	-	-	-
7703	Property Taxes	(6,317)	(4,341)	(9,200)	(6,200)	(6,500)	(6,700)
8100	Equip & Improvements - District	-	-	-	-	-	-
8100	Equipment - HBP	-	(395,674)	(100,000)	(166,785)	-	-
	<b>Total Revenues</b>	<b>795,311</b>	<b>699,874</b>	<b>415,000</b>	<b>558,490</b>	<b>446,500</b>	<b>405,000</b>
	Personnel	-	-	-	-	-	-
	Maintenance & Operations	(30,231)	(59,551)	(51,700)	(28,725)	(43,350)	(47,800)
	Capital Outlay	-	(395,674)	(100,000)	(166,785)	-	-
	<b>Total Expenditures</b>	<b>(30,231)</b>	<b>(455,225)</b>	<b>(151,700)</b>	<b>(195,510)</b>	<b>(43,350)</b>	<b>(47,800)</b>
	Transfers In	500,000	500,000	500,000	500,000	500,000	500,000
	Transfers Out	-	-	-	-	-	-
<b>FUND 60</b>	<b>Net (Use of) Addition to Reserves</b>	<b>1,265,080</b>	<b>744,648</b>	<b>763,300</b>	<b>862,980</b>	<b>903,150</b>	<b>857,200</b>
<b>GRAND TOTAL ALL FUNDS</b>							
	<b>Revenue &amp; Transfers In Total</b>	21,161,348	21,228,431	20,391,165	21,062,125	21,198,360	22,576,830
	<b>Expense &amp; Transfers Out Total</b>	(16,353,071)	(16,541,947)	(18,469,853)	(17,592,376)	(20,606,300)	(19,946,390)
	<b>Net (Use of) Addition to Reserves</b>	4,808,277	4,686,484	1,921,312	3,469,749	592,060	2,630,440

**RESOLUTION NO. 607**

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

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

WHEREAS, the District Manager in collaboration with the Director of Finance has prepared and submitted a proposed annual operating budget for Fiscal Year 2026-27; and,

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

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

SECTION 1. That the Board of Trustees of the Orange County Mosquito and Vector Control District does hereby approve and adopt the Fiscal Year 2026-27 Budget in the amount of \$20,606,300 for Operating, Capital, and Revenue budgets for all operational functions.

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

SECTION 2. That the FY 2026-27 Operating, Capital, and Revenue Budget Document is incorporated herein and is made a part of this Resolution.

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

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 21<sup>st</sup> day of May 2026, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.



Bob Ruesch, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on May 21, 2026:

APPROVED AS TO FORM:



Tanya Doby, Vice President



Alan R. Burns, District Counsel