Delta Mosquito & Vector Control District

737 West Houston Avenue | Visalia, California 93291
Phone (559) 732-8606 | (877) 732-8606 | Fax (559) 732-7441
www.DeltaMVCD.gov

Delta Mosquito and Vector Control District
Regular Board Meeting Agenda

Date: Wednesday, August 12th, 2026, at 4:30 PM
Location: 1737 West Houston Ave, Visalia, CA, 93291
Remote Meeting Link

1. **Roll Call**

---

2. **Public Forum**

   a. **Members of the public may comment on any item not on the agenda that is within the jurisdiction of the Board of Trustees (Board). Under state law, matters presented during public comment cannot be discussed or acted upon by the Board in this meeting.**
   b. **For items on the agenda, the public is invited to make comments during the public comment period.**
   c. **Any person addressing the Board will be limited to a maximum of three (3) minutes. Public comments will be limited to a total of 15 minutes during the public comment period.**
   d. **If there are more than five (5) people wishing to comment, then time will be divided equally between all people wishing to speak, so that everyone has an opportunity to address the Board.**
   e. **Public comments may be submitted via email to publiccomments@deltamvcd.gov**

---

3. **Consent Calendar** **ACTION**

   a. July Minutes
   b. Checks for Ratification
   c. Checks for Approval
   d. Financial Reports
   e. Treasurer's Report
   f. Manager's Report

---

4. **Final Action: CalPERS Health Withdrawal and SDRMA Enrollment — ACTION**
   The Board will consider adoption of the resolutions and approval of the related documents required to terminate the District's participation in CalPERS Health/PEMHCA effective December 31, 2026, and enroll in the SDRMA Health Benefits Program effective January 1, 2027.

---

5. **2027 Health Insurance Rates and HSA Funding Schedule — ACTION**
   The Board will receive updated 2027 medical-plan rate and cost information and consider allowing eligible employees to elect either monthly HSA funding or a six-month advance funding option.

6. **Fiscal Year 2026–2027 Budget: August Revisions — ACTION**

The Board will consider approval of August revisions to the Fiscal Year 2026–2027 Budget, including:

a. A $20,000 increase to Capital Outlay—Drone due to higher equipment costs and domestic drone purchase requirements;

b. An $8,000 increase to Capital Outlay—Vehicles due to increased vehicle costs; and

c. A $15,000 increase to Building and Grounds Improvements for an additional HVAC unit.

d. A $30,000 increase to Capital Outlay- Office– Account for the District's contribution to the recent Cybersecurity grant.

The proposed revisions increase the expenditure budget by a total of $73,000.

---

7. **Tri Counties Bank Money Market Account — ACTION**

The Board will revisit use of the District's Tri Counties Bank money market account and consider maintaining approximately one-half of the fiscal year's operating funds in the account for the new fiscal year.

---

8. **Policy Updates —**

a. **Policy No. 1063, Board of Trustees Code of Ethics — First Reading**

The Board will conduct a first reading of proposed revisions to Policy No. 1063, regarding Trustee conduct and attendance.

b. **New Policy, Source Management and Abatement Policy — First Reading**

The Board will conduct a first reading of a proposed new policy addressing source management and abatement.

C. Policy No. 1081, Reserves — Second Reading

The Board will conduct a second reading and consider adoption of revisions to Policy No. 1081 addressing budget-adjustment thresholds, including whether adjustments should be presented to the Board when an anticipated expenditure exceeds $2,500 or would increase a top-level budget category by five percent or more.

---

9. **Annual Reimbursement Disclosure Report — INFORMATION**
The Board will receive the District's annual reimbursement disclosure report for Fiscal Year 2025–2026 pursuant to Government Code section 53065.5.

---

10. **Ratification of Financial Audit Services — ACTION**
The Board will consider ratification of the previously selected auditor for the Fiscal Year 2025–2026 financial audit.

---

11. Cybersecurity Grant ACTION

The Board will briefly review the recently-awarded cybersecurity grant and take any actions needed to effectuate its implementation.

---

12. Review of Bids: EV Charger Installation/Review of EV Purchase ACTION

The Board will review bids for installing and EV Charger on premises and review the recent purchase of an EV under a local grant.

---

13. Ratification of Administration Building HVAC Contractor Selection, Addition to Project — ACTION

The Board will consider ratification of the selection of American Incorporated for replacement and installation of three heat-pump HVAC units at the Administration Building. In addition the Board will consider an addition to the project for another HVAC replacement for the locker room.

---

14. Board of Trustees Member Comments

The Board of Trustees members will have a chance to make any additional comments regarding items within the jurisdiction of the District.

---

15. Future Agenda Items

The Board of Trustees members will have a chance to add to future agenda items if they choose to.

---

16. Adjournment — ACTION

Adjourn Meeting of the Board of Trustees to reconvene on September 9, 2026, at 4:30 p.m. in the Delta Mosquito and Vector Control District Boardroom, 1737 W. Houston Ave., Visalia, CA.

Note: *Items designated for information are appropriate for Board action if the Board wishes to act.*

ADA Compliance: *In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Delta Mosquito and Vector Control District at (559) 732-8606. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility. (Government Code §54954.2(a)).*

Remote Participation Disclaimer: *This meeting may be accessed remotely through the link provided. The District does not guarantee uninterrupted or error-free remote access, and technical difficulties may occur. In the event of such issues, the Board meeting will continue as scheduled at the noticed physical location.*

Delta Mosquito & Vector Control District

737 West Houston Avenue | Visalia, California 93291
Phone (559) 732-8606 | (877) 732-8606 | Fax (559) 732-7441
www.DeltaMVCD.gov

District Manager, Conlin Reis.
Scientific Program Manager, Andrea Troupin.
Operations Program Manager, Benjamin Sperry.
Community Education and Outreach Coordinator, Erick Arriaga.
Administrative and Fiscal Coordinator, Valeria Ortega.

Delta Mosquito and Vector Control District
Regular Board Meeting Agenda

Date: Wednesday, July 8th, 2026, at 4:30 PM
Location: 1737 West Houston Ave, Visalia, CA, 93291
Remote Meeting Link

1. Roll Call

Present: *Greg Gomez, President; Mike Burchett, Larry Roberts, Kevin Caskey, Linda Gutierrez, and Rosemary Hellwig.*

Absent: *Lori Berger.*

Staff: *Conlin Reis, General Manager; Andrea Troupin, Scientific Program Manager; Benjamin Sperry, Operations Program Manager; and Valeria Ortega, Administrative and Fiscal Coordinator.*

---

2. Public Forum

Kerri Salazar addressed the Board regarding dry ice use. No action was taken at this time.

---

3. Consent Calendar ACTION

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve the Consent Calendar as presented, including the June Board Minutes, checks for ratification and approval, financial reports, Treasurer's Report, quarterly expense and revenue report, quarterly investment report, and the Manager's Report. The Manager highlighted continued success of the District's source reduction program and provided an operational update regarding current mosquito control activities.

Motion: Trustee Burchett
Second: Trustee Hellwig
(Unanimous)

---

4. **Addendum to General Manager Contract Regarding Legal Representation of the District — ACTION**

The Board considered an addendum to the General Manager's employment agreement authorizing limited legal representation of the District by the General Manager within the scope of his professional licensure. The discussion focused on defining the matters appropriate for internal legal representation, circumstances requiring outside counsel, and reimbursement of continuing legal education and licensing costs.

Motion: Trustee Hellwig
Second: Trustee Roberts

Kevin Caskey abstained. Motion carried.

---

5. **District Health Insurance Transfer Update and Designation of HSA Provider — ACTION**

The General Manager provided an update regarding the District's transition from CalPERS/PEMHCA to SDRMA health insurance, including underwriting progress, employee communications, plan design, retiree participation, and Health Savings Account administration.

Following discussion, the Board unanimously directed staff to designate Health Equity as the HSA provider for District staff and to initiate enrollment of participating employees in HSAs prior to transition.

Motion: Trustee Burchett
Second: President Gomez

---

6. **Approval of Tulare County Attachment C Compliance Certification and Hold Harmless Statement — ACTION**

The Board reviewed Tulare County's annual Attachment C Compliance Certification and Hold Harmless Statement required for placement of the District's assessments on the secured property tax roll.

Following discussion, the Board unanimously approved the certification.

Motion: Trustee Hellwig
Second: Trustee Roberts

---

7. **Biennial Review of District Conflict-of-Interest Code — ACTION**

The Board reviewed the District's Conflict-of-Interest Code. Staff presented the current code and noted the limited authority for non-designated positions to contract or purchase goods and services without extensive oversight and review. As such, it was the consensus of the Board that, aside from some small non-substantive changes (renaming of the Board and positions), no changes were needed at this time.

---

8. **Review of Bids and Possible Award of Contract for Administration Building HVAC Heat Pump Installation — ACTION**

The Board reviewed proposals for replacement of three Administration Building HVAC heat pump units. Staff summarized the bid evaluation and recommended awarding the project to the lowest responsive bidder meeting the District's requirements.

Following discussion, the Board unanimously awarded the contract to American Incorporated

Motion: Trustee Gutierrez
Second: President Gomez

---

9. **Public Benefit Grant Vehicle Purchase Follow-Up: Reservation and Purchase of Toyota RAV4 Pending Final Grant Contract/ EV Charger Bids — ACTION**

The General Manager updated the Board regarding the Public Benefit grant for EV purchase, which should be available by the end of July. After some discussion, a motion was made, seconded, and passed unanimously to authorize the General Manager to reserve an SE model of the Rav4 plugin hybrid at a nearby dealership and to move an additional ten thousand into the Capital Outlay, Vehicles budget item from the Contingency Reserve, to account for the increased price of the current model year.

Motion: Trustee Burchett
Second: Trustee Roberts

---

10. **Review of Bids and Possible Award of Contract for Replacement Uniform Services — ACTION**

The Board reviewed proposals for replacement uniform services. Discussion included service levels, local vendor support, inventory management, and removal of the towel service while maintaining uniform laundering and related services.

Following discussion, the Board unanimously authorized the General Manager to negotiate and execute an agreement with Sparkle Uniform Services, pending final discretionary review by the Manager. The Manager was further directed to assess the feasibility of purchasing and cleaning our own janitorial supplies (towels, etc.).

Motion: Trustee Roberts
Second: President Gomez
(Unanimous)

---

11. **Close of FY 25-26 Budget Adjustments, Discussion of Budget Adjustment Policy - ACTION**

The Board reviewed proposed fiscal year-end budget adjustments associated with operational, building maintenance, and uniform expenditures. Staff also presented a proposed policy establishing thresholds requiring Board approval for future budget adjustments.

Following discussion, the Board unanimously approved the fiscal year-end budget adjustments and provided direction regarding future budget adjustment procedures. The change to the reserves use policy will be up for action at the next regular board meeting.

Motion: Trustee Burchett
Second: Trustee Hellwig

---

12. **City of Lindsay Contract Update — INFORMATION / POSSIBLE ACTION**

The General Manager provided an update regarding discussions with the City of Lindsay concerning a limited-scope mosquito surveillance services agreement. The feasibility of annexation was discussed, with a focus on the revenue shortfalls that would need to be addressed prior to a full annexation. It was determined that the best course of action would be to provide a focused limited-scope service agreement to the city which provided for comprehensive surveillance and responsive, focused, control while the extent of the City of Lindsay's mosquito issues are determined and annexation is discussed.

Following discussion, the Board unanimously authorized the General Manager to continue development of the limited-scope agreement and proceed with negotiations based on the model presented at the meeting. A future agreement would be brought back for approval or ratification as a subsequent meeting.

Motion: Trustee Roberts
Second: Trustee Burchett

---

13. Board of Trustees Member Comments

No comments

---

14. Future Agenda Items

It was suggested that the Manager consider policies clarifying Trustee practices and attendance for a future board meeting.

---

15. Adjournment — ACTION

*Board President Greg Gomez adjourned the meeting of the Delta Mosquito and Vector Control District Board of Trustees at **6:00 p.m.***

3:38 PM
08/07/26
Cash Basis

Delta Mosquito & Vector Control District
Checks and Payments for Ratification
July 9 through August 12, 2026

	Type	Date	Num	Name	Memo	Paid Amount
Jul 9 - Aug 12, 26						
	Liability Check	07/14/2026		QuickBooks Payroll Service	Created by Payroll Service on 07/13/...	-80,061.94
	Liability Check	07/30/2026		QuickBooks Payroll Service	Created by Payroll Service on 07/29/...	-82,538.68
	Check	07/13/2026		Tri County Bank	Analysis / Tresuary Charges	-127.29
	Check	07/16/2026		Tri County Bank	Insufficiant Funds Fees	-34.00
	Liability Check	07/31/2026	E073126-036	E.D.D.	698-1691-6 QB Tracking # 1494424...	-4,159.19
	Liability Check	07/15/2026	E071526-037	Pub Emp Ret System	Payroll 7.15.26	-13,498.37
	Liability Check	07/31/2026	E073126-037	DVCD - Federal Payroll Tax	94-6000565 QB Tracking # 1494300...	-25,468.32
	Liability Check	07/15/2026	E071526-038	P E R S	Health Coverage for August	-47,667.39
	Bill Pmt -Check	07/31/2026	E073126-038	CalPERS	UAL Payment 2026-2027 Annual Lu...	-288,830.00
	Liability Check	07/15/2026	E071526-039	Delta Dental	Dental Coverage 08/01/2026 to 08/3...	-1,451.56
	Bill Pmt -Check	07/31/2026	E073126-039	JWN CPA	Preparation of July 2026, Audited Fi...	-4,000.00
	Liability Check	07/15/2026	E071526-040	FSA Funding- DMVCD	FSA July	-416.72
	Bill Pmt -Check	07/31/2026	E073126-040	Navia Benefit Solutions	Admin Fees for July	-200.00
	Liability Check	07/15/2026	E071526-041	Cal PERS Supplemental Income 45...	Plan ID 452679	-1,253.20
	Bill Pmt -Check	07/31/2026	E073126-041	SoCalGas	Billing Period 06/17/26-07/17/26	-40.51
	Liability Check	07/15/2026	E071526-042	Lincoln Financial Group	Life Insurance/ Disability 07-01-2026...	-1,237.20
	Bill Pmt -Check	07/31/2026	E073126-042	Comcast Business	Services from Jul 07, 2026 to Aug 0...	-371.46
	Liability Check	07/15/2026	E071526-043	VSP - Vision Service Plan	Coverage Period August 2026	-501.52
	Bill Pmt -Check	07/31/2026	E073126-043	Sip Trunk	Invoice #37946933	-119.86
	Check	07/31/2026	E073126-044	U S Bank	Acct # 4246 0445 5565 3983	-23,935.74
	Bill Pmt -Check	07/31/2026	E073126-045	Enterprise FM Trust		-10,583.78
	Bill Pmt -Check	07/15/2026	E071526-046	CITY OF VISALIA	Service Period:06/01/2026 - 06/30/2...	-191.21
	Liability Check	07/31/2026	E073126-046	Pub Emp Ret System		-13,765.28
	Bill Pmt -Check	07/31/2026	E073126-46	Verizon Connect		-1,572.04
	Liability Check	07/13/2026	E071526-047	E.D.D.	698-1691-6 QB Tracking # -3775851...	-3,941.70
	Liability Check	07/31/2026	E073126-047	Cal PERS Supplemental Income 45...	Plan ID 452679	-1,253.20
	Liability Check	07/13/2026	E071526-048	DVCD - Federal Payroll Tax	94-6000565 QB Tracking # -377871...	-24,546.50
	Bill Pmt -Check	07/15/2026	E071526-049	EMD Networking Services, Inc.	Monthly Billing for August Invoice# T...	-3,325.89
	Bill Pmt -Check	07/15/2026	E071526-050	EMD Networking Services, Inc.	Monthly Billing for June	-280.75
	Bill Pmt -Check	07/15/2026	E071526-051	So Calif Edison	Billingperiod:06/01/26to06/29/26(29...	-7,708.14
	Bill Pmt -Check	07/15/2026	E071526-052	Comcast Business	Services from Jul 07, 2026 to Aug 0...	-371.46
	Bill Pmt -Check	07/15/2026	1378	Giotto's Alarm-Tech	ANNUAL MONITOR SYS.1, CELLU...	-792.00
	Bill Pmt -Check	07/15/2026	1380	AutoZone Inc	Statement for July Part 1	-45.44
	Bill Pmt -Check	07/15/2026	1381	Cline's Business Equip., Inc.	Invoice# 286827	-37.05
	Bill Pmt -Check	07/15/2026	1382	Valley Industrial & Family Medical G...	Arturo Bolanos Physical Pre Hire	-205.00
	Bill Pmt -Check	07/15/2026	1383	Uni First	Uniforms & Janitoral July Part 1	-588.64
	Bill Pmt -Check	07/15/2026	1384	Fresno Oxygen	Dry Ice July part 1	-614.98
	Bill Pmt -Check	07/15/2026	1385	Mesa Energy Systems inc	V-Belt exhaust fan repair for BSL3	-696.95
	Bill Pmt -Check	07/15/2026	1386	Target Products	Inv# 502211308	-5,213.24
	Bill Pmt -Check	07/15/2026	1387	VCJPA	Coverage Period 7/1/2026-6/30/2027	-204,913.66
	Bill Pmt -Check	07/15/2026	1388	Valley Pacific Petroleum Serv	Invoice# CL 26-003512	-4,587.98
	Bill Pmt -Check	07/15/2026	1389	Lozano Smith, LLP	Professional Services Rendered Thr...	-304.74
	Bill Pmt -Check	07/31/2026	1390	Giotto's Alarm-Tech	"Invoice# 161742 07/07/2026	-542.59
	Bill Pmt -Check	07/31/2026	1391	Lampire Biological Laboratories	Cow and chicken blood for mosq. co...	-390.00
	Bill Pmt -Check	07/31/2026	1392	West Coast Bio-Tech	Red bin pick up for July (#89)	-165.00
	Bill Pmt -Check	07/31/2026	1393	Life Technologies (Applied BioSyst...	QS5 PM only contract from 5/3/26 to...	-5,745.49
	Bill Pmt -Check	07/31/2026	1394	Target Products	Vortex Tr skid for granular applicatio...	-5,852.07
	Bill Pmt -Check	07/31/2026	1395	Uni First	Statement for July	-449.56
	Bill Pmt -Check	07/31/2026	1396	Azelis	3011001157	-29,161.33
	Bill Pmt -Check	07/31/2026	1397	Fed-Ex	Acct# 5259-2124-7 Invoice# 9-393-5...	-31.16
	Bill Pmt -Check	07/31/2026	1398	AutoZone Inc	Statement for July	-17.56
	Bill Pmt -Check	07/31/2026	1399	Fresno Oxygen	Dry Ice for July 2026	-531.77
	Bill Pmt -Check	07/31/2026	1400	Valley Pacific Petroleum Serv	Invoice # CL 26-004742	-6,230.26
Jul 9 - Aug 12, 26						**-910,569.37**

Delta Mosquito & Vector Control District
Checks and Payments for Approval
August 12 - 20, 2026

	Type	Date	Num	Name	Memo	Original Amount
Aug 12 - 20, 26						
	Bill Pmt -Check	08/14/2026		Comcast Business	Services from Aug 07, 2026 to Se...	-371.46
	Bill Pmt -Check	08/14/2026		EMD Networking Services, Inc.	Monthly billing for July Voip	-235.00
Aug 12 - 20, 26						

Delta Mosquito & Vector Control District
Budget Comp by Categ. Cap Outlay
July 2026

	Jul 26	Budget	% of Budget
Ordinary Income/Expense			
Expense			
8000ALL · Fixed Assets			
701 · Spray Equipment - Capital Exp	10,901.31		
702 · Vehicles - Capital Expense			
702.1 · Fleet Lease Payments	10,583.78		
702 · Vehicles - Capital Expense - Other	0.00	170,000.00	0.0%
Total 702 · Vehicles - Capital Expense	10,583.78	170,000.00	6.2%
Total 8000ALL · Fixed Assets	21,485.09	170,000.00	12.6%
801 · Bldg & Yard Imp. - Capital Exp	0.00	120,000.00	0.0%
Total Expense	21,485.09	290,000.00	7.4%
Net Ordinary Income	-21,485.09	-290,000.00	7.4%
Net Income	**-21,485.09**	**-290,000.00**	**7.4%**

Delta Mosquito & Vector Control District
Budget Comp by Categ., Services
July 2026

	Jul 26	Budget	% of Budget
Ordinary Income/Expense			
Expense			
6-All · Services and Supplies			
60100 · Spray Material	29,161.33	293,550.00	9.9%
60200 · Uniforms	993.72	12,140.00	8.2%
60300 · Lab Supplies			
60300.1 · Lab Surveillance	10,605.18	40,084.06	26.5%
60300.2 · Disease Testing	165.00	71,605.86	0.2%
60300.3 · Insectary	3,590.52	13,340.00	26.9%
60300.4 · Lab General	215.29	5,560.00	3.9%
Total 60300 · Lab Supplies	14,575.99	130,589.92	11.2%
60301 · Fish Supplies	1,417.36	8,793.00	16.1%
60400 · Sprayer Supplies & Repairs	1,124.26	21,378.00	5.3%
60401 · Operational	1,058.35	5,740.00	18.4%
60500 · Janitorial Supplies & Service	645.45	5,500.00	11.7%
60600 · Maintenance Contracts	9,651.02	74,270.00	13.0%
60700 · Building/Yard Supplies & Maint			
60700.1 · Building Maintenance	1,003.11	15,185.00	6.6%
60700.2 · Yard Maintenance	0.00	350.00	0.0%
60700 · Building/Yard Supplies & Maint - Other	16.77		
Total 60700 · Building/Yard Supplies & Maint	1,019.88	15,535.00	6.6%
60800 · Utilities	7,939.86	50,000.00	15.9%
60900 · Insurance - Liability	120,062.66	122,012.00	98.4%
61000 · Office Supplies	491.26	10,750.00	4.6%
61100 · Travel Expenses	0.00	36,100.00	0.0%
61200 · Vehicle Supplies & Maint	2,609.33	34,040.00	7.7%
61300 · Fuel & Oil	10,847.03	70,000.00	15.5%
61400 · Telephone & Cell Phone	2,201.11	32,087.00	6.9%
61500 · GPS	0.00	17,982.00	0.0%
61700 · Subscriptions	976.98	51,873.00	1.9%
61800 · Continuing Education	-450.00	8,150.00	-5.5%
61900 · Professional Services			
619.1 · Prof. Serv - Medical/Bckgrd Chk	536.96	3,702.60	14.5%
619.2 · Bank Service Charges	161.29	1,560.00	10.3%
619.5 · Prof Ser - Flex Benefit Plan	0.00	2,448.00	0.0%
619.6 · Legal Fees	304.74	5,000.00	6.1%
619.8 · Accounting/Auditor	4,000.00	13,260.00	30.2%
619.9 · Aerial Services	0.00	14,280.00	0.0%
61900 · Professional Services - Other	200.00	26,660.00	0.8%
Total 61900 · Professional Services	5,202.99	66,910.60	7.8%
62100 · Misc. Expense	50.30	5,400.00	0.9%
62300 · Safety Supplies	116.44	6,409.00	1.8%
62600 · Dues	0.00	26,716.00	0.0%
62800 · Public Relations	97.62	11,000.00	0.9%
Total 6-All · Services and Supplies	209,792.94	1,116,925.52	18.8%
Total Expense	209,792.94	1,116,925.52	18.8%
Net Ordinary Income	-209,792.94	-1,116,925.52	18.8%
Net Income	**-209,792.94**	**-1,116,925.52**	**18.8%**

Delta Mosquito & Vector Control District
Budget Comp by Categ. Payroll
July 2026

	Jul 26	Budget	% of Budget
Ordinary Income/Expense			
Expense			
5-ALL · Salaries and Benefits			
50000 · Payroll Expenses	218,156.58	2,305,658.00	9.5%
50001-2 · Social Sec and Medicare Emp			
50001 · Payroll Expenses MEDICARE DIST	3,159.67	34,130.00	9.3%
50002 · PR Liabilities - SOC SEC - DIST	13,510.24	144,277.00	9.4%
Total 50001-2 · Social Sec and Medicare Emp	16,669.91	178,407.00	9.3%
511 · Retirement- District			
511.1 · Retirement- District UAL	288,830.00	422,188.00	68.4%
511.2 · Retirement Contributions	14,541.85	186,144.15	7.8%
511 · Retirement- District - Other	-4.78		
Total 511 · Retirement- District	303,367.07	608,332.15	49.9%
513 · Workers Comp Insurance	84,851.00	86,072.00	98.6%
514 · Unemployment	950.80	17,360.00	5.5%
516-518 · Life, Dental, Vision			
516 · Life Insurance -Lincoln	1,268.57	15,624.00	8.1%
517 · Dental Insurance	1,451.56	17,500.00	8.3%
518 · Vision Insurance	501.52	6,100.00	8.2%
Total 516-518 · Life, Dental, Vision	3,221.65	39,224.00	8.2%
519 · Health Insurance			
519.1 · Employer FSA Contribution	166.68	2,000.00	8.3%
519.2 · Retiree Insurance and Admin	526.29	3,840.00	13.7%
519.3 · Health Insurance Premiums	0.00	600,000.00	0.0%
519 · Health Insurance - Other	47,141.10		
Total 519 · Health Insurance	47,834.07	605,840.00	7.9%
Total 5-ALL · Salaries and Benefits	675,051.08	3,840,893.15	17.6%
Total Expense	675,051.08	3,840,893.15	17.6%
Net Ordinary Income	-675,051.08	-3,840,893.15	17.6%
Net Income	**-675,051.08**	**-3,840,893.15**	**17.6%**

Account Information Report

tri counties bank

DELTA MOSQUITO AND VECTOR CONTROL DIST

July 01, 2026 - July 31, 2026

Account: *6408 (DMVCD GENERAL ACCOUNT)

Posted Date	Description	Check Number	Credit	Debit	Balance
07/31/2026	DDA ACH WITHDRAWAL IRS USATAXPYMT DELTA MOSQUITO AND VEC			$25,468.32	$274,427.33
07/31/2026	DDA ACH WITHDRAWAL EMPLOYMENT DEVEL EDD EFTPMT DELTA VECTOR CONTROL D			$4,159.19	$299,895.65
07/31/2026	DDA ACH WITHDRAWAL VISION SERVICE P EDI/ACH TriCounties Revolving			$501.52	$304,054.84
07/31/2026	ACH CONVERTED CHECK CITY OF VISALIA 8882225432 DMVCD			$191.21	$304,556.36
07/31/2026	ACH CONVERTED CHECK SoCalGas PAID SCGC 3016014743229166890			$40.51	$304,747.57
07/30/2026	CHECK CHECK	1378		$792.00	$304,788.08
07/30/2026	DDA ACH WITHDRAWAL CALPERS 1900 Delta Mosquito and Vec			$288,830.00	$305,580.08
07/30/2026	DDA ACH WITHDRAWAL INTUIT PAYROLL S QUICKBOOKS DELTA VECTOR CONTROL D			$82,538.68	$594,410.08
07/29/2026	DDA ACH WITHDRAWAL COMCAST-XFINITY CABLE SVCS DMVCD *ACCT			$371.46	$676,948.76
07/29/2026	INCOMING WIRE Wire In/99976876/CALIFORNIA CO		$200,000.00		$677,320.22
07/28/2026	CHECK CHECK	1387		$204,913.66	$477,320.22
07/28/2026	INCOMING WIRE Wire In/99934136/CALIFORNIA CO		$288,830.00		$682,233.88
07/27/2026	CHECK	1381		$37.05	$393,403.88

	CHECK				
07/27/2026	DDA ACH WITHDRAWAL EMDNETWORKINGSER PURCHASE DELTA MOSQUITO & VECTO			$3,325.89	$393,440.93
07/27/2026	DDA ACH WITHDRAWAL ALLIED DELTA BILLPAY DMVCD TRICOUNTIES			$1,451.56	$396,766.82
07/24/2026	CHECK CHECK	1386		$5,213.24	$398,218.38
07/23/2026	CHECK CHECK	1383		$588.64	$403,431.62
07/22/2026	CHECK CHECK	1389		$304.74	$404,020.26
07/22/2026	CHECK CHECK	1380		$45.44	$404,325.00
07/21/2026	CHECK CHECK	1388		$4,587.98	$404,370.44
07/21/2026	CHECK CHECK	1385		$696.95	$408,958.42
07/21/2026	CHECK CHECK	1384		$614.98	$409,655.37
07/20/2026	DDA ACH WITHDRAWAL ENTERPRISE FM TR DIRECT PAY DELTA MOSQUITO AND VEC			$10,583.78	$410,270.35
07/20/2026	INCOMING WIRE Wire In/99676870/CALIFORNIA CO		$204,913.66		$420,854.13
07/17/2026	CHECK CHECK	1377		$928.39	$215,940.47
07/17/2026	DDA ACH WITHDRAWAL CALPERS 1900 Delta Mosquito and Vec			$1,253.20	$216,868.86
07/17/2026	ACH DEPOSIT COUNTY OF TULARE VENDR PYMT Delta Mosquito and Vtr		$100,842.33		$218,122.06
07/16/2026	Fee dr - Paid NSF/OD item OD Fee Item Paid INSUFFICIENT FUNDS			$34.00	$117,279.73
07/16/2026	DDA ACH WITHDRAWAL CALPERS 1800 Delta Mosquito and Vec			$47,667.39	$117,313.73
07/16/2026	DDA ACH WITHDRAWAL CALPERS 3100 Delta Mosquito and Vec			$11,352.15	$164,981.12
07/16/2026	DDA ACH WITHDRAWAL CALPERS 3100			$2,146.22	$176,333.27

	Delta Mosquito and Vec				
07/16/2026	DDA ACH WITHDRAWAL			$1,237.20	$178,479.49
	+Lincoln Nationa EDI PYMNTS				
	DELTA VECTOR CONTROL D				
07/16/2026	DDA ACH WITHDRAWAL			$501.52	$179,716.69
	VISION SERVICE P EDI/ACH				
	TriCounties Revolving				
07/16/2026	INCOMING WIRE		$200,000.00		$180,218.21
	Wire In/99584523/CALIFORNIA CO				
07/15/2026	DDA ACH WITHDRAWAL			$24,546.50	($19,781.79)
	IRS USATAXPYMT				
	DELTA MOSQUITO AND VEC				
07/15/2026	DDA ACH WITHDRAWAL			$3,941.70	$4,764.71
	EMPLOYMENT DEVEL EDD EFTPMT				
	DELTA VECTOR CONTROL D				
07/14/2026	CHECK	1379		$46.67	$8,706.41
	CHECK				
07/14/2026	CHECK	1372		$5,596.73	$8,753.08
	CHECK				
07/14/2026	DDA ACH WITHDRAWAL			$80,061.94	$14,349.81
	INTUIT PAYROLL S QUICKBOOKS				
	DELTA VECTOR CONTROL D				
07/14/2026	DDA ACH WITHDRAWAL			$3,322.64	$94,411.75
	EMDNETWORKINGSER PURCHASE				
	DELTA MOSQUITO & VECTO				
07/14/2026	DDA ACH WITHDRAWAL			$280.75	$97,734.39
	EMDNETWORKINGSER PURCHASE				
	DELTA MOSQUITO & VECTO				
07/13/2026	DDA ACH WITHDRAWAL			$7,708.14	$98,015.14
	SO CAL EDISON CO DIRECTPAY				
	DELTA MOSQUITO AND VEC				
07/13/2026	ONLINE BANKING DEBIT			$416.72	$105,723.28
	OLB XFER TO DDA 000731036378				
	FSA TRANSFER FOR JULY				
07/13/2026	DEBIT			$127.29	$106,140.00
	Analysis/Treasury Charges				
07/10/2026	DEPOSIT		$38,733.00		$106,267.29
	DEPOSIT				
07/09/2026	CHECK	1363		$515.23	$67,534.29
	CHECK				
07/09/2026	CHECK	1362		$505.16	$68,049.52
	CHECK				
07/09/2026	CHECK	1361		$61.64	$68,554.68
	CHECK				
07/09/2026	DDA ACH WITHDRAWAL			$500.00	$68,616.32

	NAVIA BENEFIT SO FLEXIBLE B			
	DELTA MOSQUITO AND VEC			
07/08/2026	CHECK	1376	$305.26	$69,116.32
	CHECK			
07/08/2026	CHECK	1360	$997.77	$69,421.58
	CHECK			
07/08/2026	CHECK	1359	$157.60	$70,419.35
	CHECK			
07/08/2026	CHECK	1358	$22.00	$70,576.95
	CHECK			
07/08/2026	DDA ACH WITHDRAWAL		$186.22	$70,598.95
	CALWATER SERVICE BILLPAY			
	DELTA VECTOR CONTROL			
07/07/2026	CHECK	1375	$4,533.09	$70,785.17
	CHECK			
07/07/2026	CHECK	1356	$4,319.10	$75,318.26
	CHECK			
07/07/2026	DDA ACH WITHDRAWAL		$26,071.69	$79,637.36
	CALIFORNIA CLASS LGIP			
	Delta Mosquito and Vec			
07/07/2026	DDA ACH WITHDRAWAL		$4,509.02	$105,709.05
	CALIFORNIA CLASS LGIP			
	Delta Mosquito and Vec			
07/07/2026	ACH CONVERTED CHECK		$41.60	$110,218.07
	SoCalGas PAID SCGC			
	301601474319940896			
07/06/2026	CHECK	1371	$287.18	$110,259.67
	CHECK			
07/06/2026	CHECK	1366	$1,548.05	$110,546.85
	CHECK			
07/06/2026	CHECK	1365	$209.86	$112,094.90
	CHECK			
07/06/2026	CHECK	1357	$1,416.00	$112,304.76
	CHECK			
07/03/2026	CHECK	1369	$165.00	$113,720.76
	CHECK			
07/03/2026	CHECK	1364	$165.00	$113,885.76
	CHECK			
07/02/2026	CHECK	1367	$277.05	$114,050.76
	CHECK			
07/02/2026	CHECK	1355	$3,600.00	$114,327.81
	CHECK			
07/02/2026	CHECK	1353	$724.14	$117,927.81
	CHECK			
07/02/2026	CHECK	1346	$1,160.00	$118,651.95

	CHECK		
07/02/2026	DDA ACH WITHDRAWAL	$1,572.04	$119,811.95
	VERIZON PAYMENTREC		
	DELTA MOSQUITO AND VEC		
07/02/2026	DDA ACH WITHDRAWAL	$119.66	$121,383.99
	SIPTRUNK, INC. ACH		
	VALERIA HERNANDEZ		
07/01/2026	DDA ACH WITHDRAWAL	$10,934.19	$121,503.65
	CALPERS 3100		
	Delta Mosquito and Vec		
07/01/2026	DDA ACH WITHDRAWAL	$2,086.97	$132,437.84
	CALPERS 3100		
	Delta Mosquito and Vec		
07/01/2026	DDA ACH WITHDRAWAL	$1,253.20	$134,524.81
	CALPERS 1900		
	Delta Mosquito and Vec		
07/01/2026	ACH CONVERTED CHECK	$191.21	$135,778.01
	CITY OF VISALIA 8882225432		
	DMVCD		

Report Generated on: 08/04/26 01:44:30 PM

Investor ID: CA-01-0260

0000241-0001054 PDFT 206401

Delta Mosquito and Vector Control District
1737 West Houston Avenue
Visalia, CA 93291

California CLASS

California CLASS

Average Monthly Yield: 3.7167%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0260-0001	Operating Fund	7,794,796.53	30,580.71	893,743.66	23,992.26	145,793.91	7,582,048.36	6,955,625.84
TOTAL		**7,794,796.53**	**30,580.71**	**893,743.66**	**23,992.26**	**145,793.91**	**7,582,048.36**	**6,955,625.84**

Account Number: CA-01-0260-0001

Operating Fund

Account Summary

Average Monthly Yield: 3.7167%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	7,794,796.53	30,580.71	893,743.66	23,992.26	145,793.91	7,582,048.36	6,955,625.84

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
07/01/2026	Beginning Balance			7,794,796.53	
07/06/2026	Contribution	4,509.02			21256
07/06/2026	Contribution	26,071.69			21257
07/16/2026	Withdrawal		200,000.00		21383
07/20/2026	Withdrawal		204,913.66		21384
07/28/2026	Withdrawal		288,830.00		21486
07/29/2026	Withdrawal		200,000.00		21502
07/31/2026	Income Dividend Reinvestment	23,992.26			
07/31/2026	Ending Balance			6,955,625.84	

California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
07/01/2026	0.000101896	3.7192%
07/02/2026	0.000407480	3.7182%
07/03/2026	0.000000000	3.7182%
07/04/2026	0.000000000	3.7182%
07/05/2026	0.000000000	3.7182%
07/06/2026	0.000101744	3.7137%
07/07/2026	0.000101846	3.7174%
07/08/2026	0.000101560	3.7069%
07/09/2026	0.000092359	3.6849%
07/10/2026	0.000302022	3.6746%
07/11/2026	0.000000000	3.6746%
07/12/2026	0.000000000	3.6746%
07/13/2026	0.000118480	3.6916%
07/14/2026	0.000101645	3.7100%
07/15/2026	0.000101835	3.7170%
07/16/2026	0.000102026	3.7240%
07/17/2026	0.000305172	3.7129%
07/18/2026	0.000000000	3.7129%
07/19/2026	0.000000000	3.7129%
07/20/2026	0.000101302	3.6975%
07/21/2026	0.000101284	3.6969%
07/22/2026	0.000101850	3.7175%
07/23/2026	0.000102103	3.7268%
07/24/2026	0.000306963	3.7347%
07/25/2026	0.000000000	3.7347%
07/26/2026	0.000000000	3.7347%
07/27/2026	0.000102404	3.7378%
07/28/2026	0.000102597	3.7448%
07/29/2026	0.000103013	3.7573%
07/30/2026	0.000102825	3.7584%
07/31/2026	0.000102922	3.7566%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

Delta Mosquito & Vector Control District
Profit & Loss
July 2025 through June 2026

			Jul '25 - Jun 26
Ordinary Income/Expense			
Income			
40001 · Taxes - Current Secured			3,194,018.53
40006 · Taxes - Current Unsecured			252,962.56
40008 · Taxes - Prior Secured			60,511.00
40009 · Taxes- Prior Unsecured			3,498.48
40030 · Taxes - Supplemental Cur Sec			75,435.93
40033 · Taxes - Supplemental Prior			23,768.99
40050 · Property Tax Relief			8,783.04
40052 · Other Taxes - Assessment			
40052.1 · Assessment Admin Fee		-70,194.00	
40052.2 · Assessment Public Prop (SCI)		21,572.01	
40052 · Other Taxes - Assessment - Other		1,136,893.41	
Total 40052 · Other Taxes - Assessment			1,088,271.42
40060 · Pass Through Risiduals			273,370.00
40069 · Pass Through Facilities			453,808.00
40070 · RD H&S 34188 SA (County_4078)			87,846.79
40500 · Misc. Receipts			
40500.1 · Surplus Property Sales		51,321.00	
40500 · Misc. Receipts - Other		-66.21	
Total 40500 · Misc. Receipts			51,254.79
47003 · SB2557 Tax Admin Fee			-79,017.00
48010 · Interest Income			256,185.88
5835 · Other Revenue			198,307.92
Total Income			5,949,006.33
Gross Profit			5,949,006.33
Expense			
5-ALL · Salaries and Benefits			
50000 · Payroll Expenses		2,170,796.77	
50001-2 · Social Sec and Medicare Emp			
50001 · Payroll Expenses MEDICARE DIST	31,522.30		
50002 · PR Liabilities - SOC SEC - DIST	132,993.60		
50001-2 · Social Sec and Medicare Emp - Other	1,054.59		
Total 50001-2 · Social Sec and Medicare Emp		165,570.49	
511 · Retirement- District			
511.1 · Retirement- District UAL	257,506.00		
511.2 · Retirement Contributions	161,299.84		
511 · Retirement- District - Other	0.05		
Total 511 · Retirement- District		418,805.89	
513 · Workers Comp Insurance		83,349.00	
514 · Unemployment		17,253.98	
516-518 · Life, Dental, Vision			
516 · Life Insurance -Lincoln	15,055.69		
517 · Dental Insurance	17,269.23		
518 · Vision Insurance	5,851.15		
Total 516-518 · Life, Dental, Vision		38,176.07	
519 · Health Insurance			
519.1 · Employer FSA Contribution	4,008.33		
519.2 · Retiree Insurance and Admin	1,839.72		
519 · Health Insurance - Other	524,764.93		
Total 519 · Health Insurance		530,612.98	
Total 5-ALL · Salaries and Benefits			3,424,565.18

Delta Mosquito & Vector Control District
Profit & Loss
July 2025 through June 2026

			Jul '25 - Jun 26
512 · Emplyr 457 Contribution			16,228.80
6-All · Services and Supplies			
60100 · Spray Material		268,339.46	
60200 · Uniforms		12,353.26	
60300 · Lab Supplies			
60300.1 · Lab Surveillance	33,974.91		
60300.2 · Disease Testing	51,988.69		
60300.3 · Insectary	4,599.27		
60300.4 · Lab General	3,279.76		
60300 · Lab Supplies - Other	66.03		
Total 60300 · Lab Supplies		93,908.66	
60301 · Fish Supplies		7,805.88	
60400 · Sprayer Supplies & Repairs		18,441.28	
60401 · Operational		11,633.95	
60500 · Janitorial Supplies & Service		4,715.99	
60600 · Maintenance Contracts		63,586.59	
60700 · Building/Yard Supplies & Maint			
60700.1 · Building Maintenance	24,636.14		
60700.2 · Yard Maintenance	707.57		
60700 · Building/Yard Supplies & Maint - Other	245.77		
Total 60700 · Building/Yard Supplies & Maint		25,589.48	
60800 · Utilities		53,996.92	
60900 · Insurance - Liability		121,921.00	
61000 · Office Supplies		15,086.73	
61100 · Travel Expenses		9,510.90	
61200 · Vehicle Supplies & Maint		36,965.01	
61300 · Fuel & Oil		65,836.06	
61400 · Telephone & Cell Phone		21,534.29	
61500 · GPS		13,660.82	
61700 · Subscriptions		37,725.70	
61800 · Continuing Education		6,493.00	
61900 · Professional Services			
619.1 · Prof. Serv - Medical/Bckgrd Chk	4,783.06		
619.2 · Bank Service Charges	997.64		
619.5 · Prof Ser - Flex Benefit Plan	2,100.00		
619.6 · Legal Fees	4,435.94		
619.8 · Accounting/Auditor	20,650.00		
619.9 · Aerial Services	3,000.00		
61900 · Professional Services - Other	26,757.93		
Total 61900 · Professional Services		62,724.57	
62100 · Misc. Expense		4,294.29	
62300 · Safety Supplies		5,417.84	
62600 · Dues		26,645.00	
62800 · Public Relations		2,791.82	
Total 6-All · Services and Supplies			990,978.50
60302 · Assessment			
60302.4 · Public Relations		2,705.60	
Total 60302 · Assessment			2,705.60
62900 · Tax Admin Fee			29.78
66900 · Reconciliation Discrepancies			-2,870.16
8000ALL · Fixed Assets			
702 · Vehicles - Capital Expense			
702.1 · Fleet Lease Payments	124,375.82		
702 · Vehicles - Capital Expense - Other	9,378.01		
Total 702 · Vehicles - Capital Expense		133,753.83	

Delta Mosquito & Vector Control District
Profit & Loss
July 2025 through June 2026

			Jul '25 - Jun 26
704 · Office Equip. - Capital Expense		20,000.00	
Total 8000ALL · Fixed Assets			153,753.83
8000DT · Long-term Debt			
804-805 · Fisheries Project Loan			
804 · Principal- Fisheries Loan	102,409.74		
805 · Interest- Fisheries Loan	15,445.32		
Total 804-805 · Fisheries Project Loan		117,855.06	
Total 8000DT · Long-term Debt			117,855.06
801 · Bldg & Yard Imp. - Capital Exp			
801.8 · SEC Loan Offset		-240,651.20	
801 · Bldg & Yard Imp. - Capital Exp - Other		559,313.80	
Total 801 · Bldg & Yard Imp. - Capital Exp			318,662.60
Total Expense			5,021,909.19
Net Ordinary Income			927,097.14
Net Income			**927,097.14**

Agenda Item 4, Final Action - Termination of CalPERS Health Contract and Enrollment in SDRMA Health Benefits Program

BACKGROUND AND IMPLEMENTATION REQUIREMENTS

Purpose and Prior Board Direction

This item requests final Board action to complete the District's transition from the CalPERS Health Program under the Public Employees' Medical and Hospital Care Act (PEMHCA) to the Special District Risk Management Authority (SDRMA) Health Benefits Program for the 2027 plan year. The required actions are intended to preserve continuous group medical coverage, with CalPERS coverage ending December 31, 2026, and SDRMA coverage beginning January 1, 2027.

On June 18, 2026, the Board directed staff to proceed with CalPERS withdrawal, SDRMA underwriting, and development of the proposed two-plan structure. PRISM/AUS underwriting approved the District on July 7, 2026, and SDRMA confirmed the approval on July 15, 2026, for the Gold PPO and HDHP 20 plans with a requested effective date of January 1, 2027. CalPERS separately issued the District's termination packet and established September 14, 2026, as the filing deadline for a December 31, 2026 termination.

The August 12 action therefore moves the project from evaluation and underwriting into final implementation. Underwriting approval preserved the District's ability to proceed, but it did not enroll the District. Enrollment requires the Board-approved SDRMA documents described below. Likewise, CalPERS participation does not end unless the prescribed termination resolution is timely filed.

FINALITY OF THE DECISION

The CalPERS election becomes irrevocable when the termination resolution is filed. CalPERS has advised that the District may not file a resolution to re-enter PEMHCA for five years after the termination date. All employees, annuitants, and COBRA participants covered under the District's CalPERS contract will lose CalPERS eligibility when the contract ends. The Board should therefore treat this item as the final transition decision, not as authorization for additional study.

CalPERS Termination Resolution

Government Code section 22938 permits a contracting agency to cease participation in PEMHCA by majority-vote resolution. CalPERS regulations require the resolution to be filed within 60 days of premium-rate notification and make termination effective at the end of the current contract term. CalPERS has set the District's specific deadline and effective date as follows:

Requirement	District Deadline / Effect
Board action	Adopt the prescribed resolution by majority vote on August 12, 2026.
CalPERS filing deadline	September 14, 2026. The District has 33 days after the Board meeting to complete filing.
Termination effective date	December 31, 2026, at the end of the current CalPERS contract term.
Re-entry restriction	No resolution to re-enter PEMHCA may be filed for five years after the termination date.

Required Form and Filing Procedure

- Use the CalPERS form exactly as provided. Only the designated editable fields may be completed; CalPERS may reject a resolution if prescribed language is added, removed, or revised.
- Complete the resolution number, District name, termination year, meeting and adoption information, and signature/attestation fields. The enclosed form applies to all employee groups covered under the District contract.
- Send an electronic scan to CalPERS promptly after adoption, then mail the original resolution, a certified copy with original signatures, or a copy bearing the District's raised seal. Include the CalPERS cover sheet with the District's CalPERS ID, agency name, and desired effective date.
- CalPERS will provide notice to affected employees, annuitants, and COBRA enrollees before termination. District communications should supplement, not replace, the CalPERS notice.

SDRMA Enrollment Approval and Required Documents

SDRMA has confirmed underwriting approval for the District to enroll in the Gold PPO and HDHP 20 plans effective January 1, 2027. The approval assumes a full takeover of the District's existing medical program and is based on the census and enrollment information submitted during underwriting. The District is not enrolled, and SDRMA will not begin the complete plan-build and participant-enrollment process, until it receives the governing documents below.

Document / Item	Required Action	Timing / Significance
SDRMA Participation Resolution	Board adopts the resolution approving participation, approving the form of the MOU, and authorizing the District's officers to execute required documents.	Signed copy is required before plan build; original wet signature or approved electronic signature is required before coverage becomes effective.
Memorandum of Understanding (MOU)	Board approves the MOU and authorizes an authorized District officer to sign. The MOU governs program participation, premiums, benefits, assessments, withdrawal, and administration.	Return with the resolution. It becomes effective on the later of the first coverage date or final signing by SDRMA and the District.
Program Participation Agreement (PPA)	Board reviews the underwriting and eligibility rules and authorizes signature of the PPA approval page.	Execution constitutes the District's acceptance of the underwriting terms and eligibility to participate in the approved coverage.
Carrier and Plan Build	Confirm Blue Shield or Anthem as carrier for the approved Gold PPO and HDHP 20 plans and provide any final administrative selections requested by SDRMA.	SDRMA provides the carrier-specific enrollment forms after the governing documents are received.
Participant Enrollment Forms	Each enrolling employee or other eligible participant completes and signs the applicable medical enrollment form. Employees waiving coverage must satisfy SDRMA waiver requirements.	Submit by the SDRMA-established enrollment deadline after plan build.
Dependent Verification / Affidavits	District HR verifies supporting documents and completes required affidavits for spouses, domestic partners, dependents, and qualifying events. A disability form is required when applicable for an over-age disabled dependent.	Supporting documents are generally retained by the District; SDRMA receives the required form or affidavit.

Key SDRMA Participation Terms

The governing documents and underwriting approval also establish the following continuing requirements:

- At least 75 percent of the eligible population must participate, and the District must contribute at least 75 percent of the employee-only premium. Waivers are limited to qualifying other coverage and may be reviewed if they exceed 25 percent of the eligible population.
- Future plan changes remain subject to underwriting review and approval. The current approval and rate treatment are based on the census and tier distribution submitted by the District.
- Premiums are billed for full months. SDRMA invoices are generally posted through MemberPlus around the fifth of the month and are due by the twenty-second.
- SDRMA participation is an annual commitment. Future withdrawal requires advance written notice under the MOU; after withdrawal, re-entry is subject to a three-year waiting period and new underwriting approval.

Implementation Timeline and Critical Path

SDRMA advises that setup of a new agency takes approximately 45 days from receipt of the Resolution, MOU, and PPA. Forty-five days before January 1, 2027 is November 17, 2026; however, that is a bare administrative threshold, not a practical target. Plan build, carrier-specific enrollment, dependent verification, employee education, HSA setup, and correction of incomplete forms must all occur before year-end. The signed package should therefore be transmitted immediately after the August 12 meeting.

Date / Window	Required Action or Milestone
June 18, 2026	Board directs staff to proceed with CalPERS withdrawal and SDRMA underwriting; CalPERS provides termination packet and deadline.
July 7 / July 15, 2026	PRISM/AUS approves the District; SDRMA confirms approval for Gold PPO and HDHP 20 with a January 1, 2027 requested effective date.
August 12, 2026	Board takes final action: adopts the CalPERS termination resolution; adopts the SDRMA participation resolution; approves the MOU and PPA; and authorizes execution and filing.
August 13-14, 2026	Staff sends electronic copies to CalPERS and SDRMA, mails required originals or certified copies, and supplies any remaining plan-build information.
No later than September 14, 2026	CalPERS must receive the termination resolution for coverage to end December 31, 2026. Filing makes the election irrevocable.
August-October 2026	SDRMA completes plan build; District confirms carrier; employees receive plan and HSA education; participant forms, waivers, and dependent affidavits are collected and submitted.
November 17, 2026	Bare 45-day date before January 1. The District should be substantially complete well before this date; it is not the recommended submission date.
December 31, 2026	CalPERS health coverage under the District contract terminates.
January 1, 2027	SDRMA Gold PPO and HDHP 20 coverage begins, subject to completed enrollment and final SDRMA processing.

Consequences of Delay or Incomplete Action

- If CalPERS does not receive the resolution by September 14, 2026, the District will miss the current filing window for a December 31, 2026 termination.
- If the SDRMA Resolution, MOU, and PPA are delayed, plan build and participant enrollment materials are delayed, compressing employee decision time and increasing the risk of incomplete enrollment.
- The CalPERS filing and SDRMA acceptance documents should be approved and transmitted as one coordinated implementation package to protect continuity of District-sponsored group medical coverage.

Recommended Board Action

1. ***Adopt the CalPERS resolution electing for Delta Mosquito and Vector Control District to cease being subject to PEMHCA, with coverage to cease December 31, 2026.***
2. ***Adopt the SDRMA resolution approving participation in the SDRMA Health Benefits Program and approving the form of the Memorandum of Understanding.***
3. ***Approve the SDRMA Memorandum of Understanding and Program Participation Agreement, and authorize the General Manager to execute and deliver them.***
4. ***Confirm the Gold PPO and HDHP 20 as the District's two SDRMA medical options effective January 1, 2027, and authorize the General Manager to finalize the Blue Shield or Anthem carrier selection after network and administrative review.***
5. ***Authorize the General Manager, Board President, and Clerk of the Board, as applicable, to complete administrative blanks, make non-substantive corrections, sign certifications, transmit electronic copies, and deliver original or certified documents required by CalPERS and SDRMA.***
6. ***Direct staff to proceed immediately with plan build, participant enrollment, waiver and dependent verification, HSA implementation, and notices to all affected participants.***

Attachments

- CalPERS Resolution Electing to Cease Being Subject to PEMHCA and CalPERS cover sheet.
- SDRMA Resolution Approving the MOU and Authorizing Participation.
- SDRMA Memorandum of Understanding.
- PRISM Small Group Program Participation Agreement and Underwriting / Eligibility Guidelines.
- SDRMA Actions Required for Enrollment checklist (administrative reference).

Agenda Item 5

2027 Health Insurance Rates and HSA Funding Schedule

Board Meeting: August 12, 2026

Recommended Board Action

Staff recommends that the Board approve the following 2027 employee medical benefit structure:

1. **An annual employee election** between either monthly HSA funding or a six-month advance funding option, as described below.
2. **Authorization for the General Manager** to finalize enrollment, HSA administration, payroll treatment, employee acknowledgements, and related implementation documents consistent with this action.

Background and Updated Rates

2027 rates are now available. SDRMA applied a 10.6% pooled increase across its medical plans. CalPERS Region 2 PERS Platinum increased 7.88%. Because SDRMA begins from a substantially lower premium base, the HDHP 20 with the proposed HSA contribution continues to provide significant savings while placing a portion of the District benefit directly into employee-owned accounts.

Coverage Tier	CalPERS Platinum Monthly	SDRMA HDHP 20 Monthly	SDRMA Gold PPO Monthly
Employee only	$1,538.57	$1,081.50	$1,497.62
Employee + 1	$3,077.14	$2,159.91	$2,983.91
Employee + 2 or more	$4,000.28	$2,811.90	$3,871.77

Projected District Cost

Using the current enrollment mix of 7 employee-only, 3 employee + 1, and 8 family enrollments, the updated annual comparison is:

Current Census Model	Annual Amount
CalPERS Platinum benchmark	$624,043.80
SDRMA HDHP 20 premiums	$438,545.16
District HSA contributions	$116,000.00
Total SDRMA District cost	$554,545.16
Projected annual savings	***$69,498.64***

The projected savings equal approximately 11.1% of the all-Platinum benchmark. The funding schedule selected by employees does not change the District's total annual HSA commitment or the modeled annual savings.

Suggested Employee Choice for HSA Funding

Staff recommends allowing each eligible employee enrolled in the HDHP 20 to make a written annual election between the following schedules:

Funding Option	Employee Only	Employee + 1 / Family	Purpose
Monthly funding	Approximately $333.33 each month, with a final rounding adjustment	Approximately $666.67 each month, with a final rounding adjustment	Spreads deposits and related California taxable-income reporting through the year
Six-month advance	$2,000 in January, then approximately $333.33 monthly from July through December	$4,000 in January, then approximately $666.67 monthly from July through December	Makes one-half of the annual benefit available at the start of the plan year

The election would apply for the full 2027 plan year and would generally be irrevocable after enrollment, except to correct an administrative error or to stop future contributions when an employee is no longer HSA eligible.

California Tax and HSA Eligibility Considerations

For an eligible employee, employer HSA contributions are generally excluded from federal taxable income and federal payroll taxes. California does not conform to the federal HSA exclusion. Employer HSA contributions reported in federal Form W-2, box 12, code W are added to California taxable income.

The two funding schedules do not create different total annual California tax treatment when the same full annual contribution is made during 2027. The principal difference is timing: the six-month advance places a larger contribution into the HSA in January and may concentrate California taxable wage reporting or withholding earlier in the year, while monthly funding spreads that amount through the year. Exact payroll reporting should be confirmed with the District payroll provider before enrollment.

The advance option also carries greater eligibility risk. Federal HSA limits are generally determined by monthly eligibility. Medicare enrollment, disqualifying other medical coverage, or other eligibility changes can reduce an employee's permitted annual contribution. Once a valid employer contribution is deposited, it becomes the employee's property and generally cannot be withdrawn by the District. Employees selecting the advance option should therefore certify expected full-year eligibility and acknowledge responsibility for correcting any excess contribution.

Gold PPO Buy-Up

Coverage Tier	Exact Annual Buy-Up	Estimated Monthly Payroll Deduction
Employee only	$993.44	$82.79
Employee + 1	$1,888.00	$157.33
Employee + 2 or more	$4,718.44	$393.20

Monthly payroll deductions may vary by a few cents to reconcile the exact annual premium. The District cost remains the same regardless of whether an employee selects the HDHP 20 or Gold PPO.

Implementation Notes

- Employees would choose their HSA funding schedule as part of the 2027 enrollment process.
- The election form should explain that the choice affects access to funds and timing of California taxable-income reporting, but not the total annual District contribution.
- Employees should be required to notify the District immediately if Medicare enrollment, other medical coverage, or another event affects HSA eligibility.
- The District should provide general tax information but not individual tax advice. Employees should consult their own tax professional regarding personal circumstances.
- The 2027 HSA contribution limits are $4,500 for self-only coverage and $9,000 for family coverage. The District contribution leaves room for limited additional employee contributions, subject to all employer, employee, and household contributions combined.

Reference notes: SDRMA 2027 Benefits Renewal, July 21, 2026; CalPERS 2027 Region 2 public-agency premiums; IRS Publications 15-B and 969; California FTB Schedule CA instructions regarding employer HSA contributions.