



Delta Mosquito & Vector Control District

1737 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, May 13th, 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. April Minutes
 - b. Checks for Ratification
 - c. Checks for Approval
 - d. Financial Reports
 - e. Treasurer's Report
 - f. Manager's Report
-

**4. CLOSED SESSION
CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION/POTENTIAL
LITIGATION
(Paragraph (1) of subdivision (d) of Government Code section 54956.9)
Name of case: ADJ21798792**

Report out of Closed Session (If needed)

**5. Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily
Approving the Engineer's Report, and Providing for Notice of Hearing ACTION**

The Board will consider adopting a resolution declaring its intention to continue the Mosquito, Vector and Disease Control Assessment for Fiscal Year 2026-27, preliminarily approving the Engineer's Report, and setting a public hearing for June 10, 2026, at 4:30 p.m. The proposed assessment rates are \$14.49 per single-family equivalent benefit unit for Zone A and \$7.25 for Zone B, which reflect the maximum authorized annual CPI adjustment.

Resolution # 26-07

6. Public Hearing – AB 2561, Vacant Positions ACTION

In accordance with California Assembly Bill 2561, the District will conduct its annual public hearing to review and report on staffing levels, current vacancy rates, and recruitment and retention efforts.

A) Motion to open Public Hearing

The Board will discuss any current vacancies and recruitment and retention efforts.

B) Motion to close Public Hearing

7. 2026-27 Fiscal Year Budget Packet ACTION

The Board will consider the 26-27 Fiscal Year Budget Packet.

- a. Review of Budget Packet
 - b. The Board will consider the adoption of the FY 26-27 Budget.
 - c. The Board will consider the adoption of the salary schedule for FY 26-27.
 - d. The Board will consider approval of the FY 26-27 Classification Plan
-

8. Reserves Policy Update/Reserves Discussion ACTION

The Board will discuss the current status of its fiscal reserves, consider an amendment to the policy manual adding a reserve for public health emergencies and discuss placing specific district reserves into separate investment accounts.

9. Manager Annual Review Prep

The Manager will seek direction from the Board regarding his upcoming annual review.

10. Employee Incentive Programs/Recognition

The Board will discuss alternative employee incentive and recognition programs.

11. 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.

12. Future Agenda Items

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

13. Adjournment ACTION

Adjourn Meeting of the Board of Trustees to reconvene on June 10th, 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.*



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Delta Mosquito and Vector Control District Regular Board Meeting Minutes

Date: Wednesday April 8th, 2026, at 4:30 PM
Location: 1737 West Houston Ave, Visalia CA, 93291

1. Roll Call

The meeting was called to order at 4:32 p.m.

Present: President Greg Gomez, Secretary Linda Gutierrez, Trustee Larry Roberts, Trustee Mike Burchett, Trustee Lori Berger, Trustee Kevin Caskey (4:35 pm).

Absent: Trustee Rosemary Hellwig

Staff Present: Conlin Reis, General Manager; Andrea Troupin, Scientific Program Manager; Benjamin Sperry, Operations Program Manager

2. Employee of the Quarter

The Employee of the Quarter nomination was moved to the May meeting.

3. Public Forum

No public was present at the meeting.

4. Consent Calendar

ACTION

- a. March Minutes
- b. Checks for Ratification
- c. Checks for Approval
- d. Financial Reports
- e. Treasurer's Report
- f. Quarterly Investment Report

g. Manager's Report

The Board reviewed the March minutes, checks, financial reports, Treasurer's Report, Quarterly Investment Report, and Manager's Report. Staff reported third-quarter expenditures generally tracking near expected levels, with payroll below the quarterly benchmark due to seasonal timing and services slightly elevated from front-loaded costs. The Treasurer's Report reflected continued transfers through California CLASS, monthly interest earnings, and sufficient cash to cover projected six-month liabilities. The Manager's Report noted an early start to mosquito season driven by warm weather, increased surveillance and field activity, expansion of the swimming pool program, growing public reports, and continued outreach and coordination efforts. A correction was made to the year on the date of the Quarterly Investment Report.

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve the Consent Calendar as presented.

Motion: Trustee Roberts

Second: Trustee Berger

**5. CLOSED SESSION
CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
(Paragraph (1) of subdivision (d) of Government Code section 54956.9)
Name of case: ADJ21798792**

The Board initially skipped over the closed session to await the attendance of the attorney. Closed session was entered into at 5:16 pm (after consideration of item 8.a.). The Board convened in Closed Session to discuss an existing litigation. Upon return to Open Session, there was no reportable action.

6. Levy Administration Rate Direction for FY 2026–2027 ACTION

The Board will consider direction on the assessment rates to be used for the upcoming levy administration cycle and FY 2026–2027 budget development. The maximum allowable rates, reflecting a 3% CPI increase, are **\$14.49 for Zone A** and **\$7.25 for Zone B**. If applied, the assessment is estimated to generate approximately **\$1,239,732 including hand bills**. If the Board keeps the current rates of **\$14.07 for Zone A** and **\$7.03 for Zone B**, the assessment is estimated to generate approximately **\$1,203,773 including hand bills**. The Board may also choose to bank the CPI increase for future use.

*The Board reviewed the preliminary levy administration figures and discussed the need to keep pace with rising costs. By consensus, the Board directed staff to proceed with preparation of the necessary documents using the **3% CPI increase** option for later formal adoption.*

7. Policy Update/New Policy **ACTION**

a. Single Meeting Action

The Board approved taking action on the policy updates in a single meeting in order to address classification language promptly and maintain consistency with current staffing needs.

Motion: Trustee Burchett

Second: Trustee Roberts

b. Policy# 2102 Classification of Employment

c. Policy #2103 Classification

The Board approved updates to Policies 2102 and 2103 to clarify terminology for temporary, seasonal, and allocated positions and to improve consistency between the classification policy, job descriptions, and salary administration. The revisions were intended to better reflect current practice and provide a cleaner framework for future staffing actions. A motion was made, seconded, and passed unanimously to approve the changes as presented.

Motion: Trustee Burchett

Second: Trustee Roberts

8. Staffing, Retirement Benefits, and District Health Benefits **ACTION**

The Board will discuss potential plans for staffing changes for the 26-27 Fiscal Year. The Manager will present a few items for consideration related to this.

A. Sec. 125 Cafeteria Plan:

The Board approved clarifying the Section 125 Plan contribution language so that the District's contribution structure is stated more clearly and better aligned with employee classifications and existing benefit administration. A motion was made, seconded and passed unanimously to approve the clarification as presented except the term "regular" would be replaced by "full-time".. The cafeteria plan elective components were classified by employment classification (full-time allocated, seasonal allocated) and election (single, +1, family). This change had no substantive impact on the current elections.

Motion: Trustee Caskey

Second: Trustee Roberts

B. Amendment to CalPERS Health Contract: The Board may consider pursuing an amendment to its CalPERS Health Contract related to employee classifications.

The Board took no action on this item.

C. Consideration of Alternative Health Insurance Options, Withdrawal from CalPERS Health: The Board may consider alternative health insurance options and discuss the feasibility of withdrawal from CalPERS health.

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to authorize continued research into alternative health insurance options, including the feasibility of withdrawal from CalPERS

Health. Discussion focused on rising premium costs, plan competitiveness, and the need to better understand future options before any formal decision.

*Motion: Trustee Caskey
Second: Trustee Roberts*

9. Update to Classification Plan (Temporary/Seasonal Employees) ACTION

The Board will consider an update to the District's Classification Plan doing the following:

- A. Adding new temporary seasonal positions:
 - a. ULV Support Technician
 - b. Surveillance and Vector Control Technician
 - c. Facilities Technician
 - d. Extended VC Technician
- B. Establishing a new seasonal salary schedule effective April 1, (Retroactive)
 - a. Removal of Certified Lab/VCT I Salary Range
 - b. Revision of VC Tech/Surv Tech Salary Range
 - c. Addition of new positions to Salary schedule.

Resolution 26-06

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve Resolution 26-06, making additions to the District's temporary and seasonal classifications, including ULV Support Technician, Surveillance and Vector Control Technician, Facilities Technician, and Extended Vector Control Technician. The Board also approved a revised seasonal salary schedule, retroactive to April 1, to improve recruitment, reflect certification structure changes, and better support seasonal operations.

*Motion: Trustee Burchett
Second: Trustee Roberts*

*Ayes: Trustees Burchett, Roberts, Gutierrez, Caskey, Berger
Noes: None
Absent: Trustees Gomez, Hellwig*

10. Budget Discussion: Salaries and Income/Travel Calendar ACTION

The Board will discuss the projected income, income history, and proposed salary structure for the 26-27 Fiscal Year. They may take action to set the COLA at this time and will provide the Manager direction to prepare for a preliminary budget presentation in May. The Manager will also present a list of upcoming meetings for FY 26-27 to guide budgeting based on potential Trustee attendance.

The Board reviewed projected income, salary costs, health insurance increases, and retirement liability trends in preparation for the FY 2026–27 budget. Direction was given for staff to return with a preliminary budget recommendation and COLA assumptions for further review at the next meeting. No formal action was taken.

11. Vehicle Lease ACTION

The Board will consider, in the absence of available grant funds, leasing a hybrid Toyota Rav4 vehicle with Enterprise until the grant money becomes available again. Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve moving forward with leasing a hybrid vehicle due to delayed grant funding for the originally anticipated replacement vehicle. The discussion focused on practical fleet needs and near-term vehicle reliability.

*Motion: Trustee Burchett
Second: Trustee Roberts*

12. Consideration of Temporary Stipend for Vector Specialist for Facilities and Shop Work during Foreman's Absence

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve a temporary stipend for an employee taking on additional facilities and shop support duties during the Foreman's medical leave.

*Motion: Trustee Roberts
Second: Trustee Burchett*

13. City of Lindsay - Vector Control

Staff provided an update regarding ongoing discussions related to service options and possible future arrangements with the City of Lindsay. No action was taken.

14. Board of Trustees Member Comments

Trustee Burchett thanked staff for taking time to show him District operations and discuss District work.

15. Future Agenda Items

No new agenda items.

16. Adjournment ACTION

The meeting adjourned at 6:31 pm.

3:29 PM

05/08/26

Cash Basis

Delta Mosquito & Vector Control District
Checks and Payments for Ratification
April 8 through May 13, 2026

Type	Date	Num	Name	Memo	Paid Amount
Apr 8 - May 13, 26					
Liability Check	04/14/2026		QuickBooks Payroll Service	Created by Payroll Service on 04/13/20...	-65,269.64
Liability Check	04/29/2026		QuickBooks Payroll Service	Created by Payroll Service on 04/28/20...	-73,643.18
Check	04/13/2026		Tri County Bank	Analysis/Treasury Charges	-136.15
Liability Check	04/13/2026	E041526-030	Lincoln Financial Group	Payroll 4.15.26 Coverage for 5.1.26-5.3...	-1,244.90
Liability Check	04/30/2026	E041526-031	Delta Dental	April Payroll; May Coverage 05/01/202...	-1,451.56
Liability Check	04/13/2026	E041526-032	CA SDU-ExpertPay	VFL260136	-150.00
Liability Check	04/15/2026	E041526-033	P E R S	Payroll 4.15.26 Coverage for May 2026	-47,667.39
Liability Check	04/15/2026	E041526-034	Cal PERS Supplemental Income 457 ...	Plan ID 452679	-1,253.20
Liability Check	04/15/2026	E041526-035	Pub Emp Ret System	Payroll 4.01.26-4.15.26	-12,988.50
Liability Check	04/30/2026	E043026-035	DVCD - Federal Payroll Tax	94-6000565 QB Tracking # -642592654	-23,022.04
Liability Check	04/30/2026	E043026-036	E.D.D.	698-1691-6 QB Tracking # -642457654	-3,597.39
Bill Pmt -Check	04/15/2026	E041526-037	EMD Networking Services, Inc.	Invoice# VC174989 Monthly Billing for ...	-280.75
Liability Check	04/30/2026	E043026-037	CA SDU-ExpertPay	VFL260136	-150.00
Bill Pmt -Check	04/08/2026	E041526-038	EMD Networking Services, Inc.	Invoice# TC175053 Monthly Billing for ...	-3,659.89
Bill Pmt -Check	04/30/2026	E043026-038	Calif Water Serv	Billing from 2/19/26 - 3/18/26	-155.49
Bill Pmt -Check	04/30/2026	E043026-039	SoCalGas	Billing 02/17/26- 03/18/26	-317.09
Bill Pmt -Check	04/15/2026	E041526-040	So Calif Edison	Billing period: 03/02/26 to 03/30/26 (29 ...	-2,699.55
Check	04/30/2026	E043026-040	U S Bank	Acct # 4246 0445 5565 3983	-16,391.56
Liability Check	04/13/2026	E041526-041	E.D.D.	698-1691-6 QB Tracking # 59871446	-3,441.60
Liability Check	04/30/2026	E043026-041	Pub Emp Ret System		-13,062.39
Liability Check	04/13/2026	E041526-042	DVCD - Federal Payroll Tax	94-6000565 QB Tracking # 59220446	-21,159.48
Liability Check	04/30/2026	E043026-042	Cal PERS Supplemental Income 457 ...	Plan ID 452679	-1,253.20
Liability Check	04/15/2026	E041526-043	FSA Funding- DMVCD	FSA Contributions for April 2026	-416.70
Bill Pmt -Check	04/30/2026	E043026-043	Comcast Business	April Statement	-375.41
Bill Pmt -Check	04/30/2026	E043026-044	Navia Benefit Solutions	April Admin Fees	-200.00
Bill Pmt -Check	04/30/2026	E043026-045	Sip Trunk	Invoice#37913746	-118.72
Bill Pmt -Check	04/30/2026	E043026-046	Enterprise FM Trust	Billing for Statement Number: 605532-...	-10,583.78
Bill Pmt -Check	04/30/2026	E043026-047	Pablo Ortega	Per Diem AMCA Annual Meeting 2026	-283.00
Liability Check	04/30/2026	E033126-048	VSP - Vision Service Plan	April Payroll Coverage for May	-501.52
Bill Pmt -Check	04/30/2026	E043026-048	Benjamin Sperry	Per Diem AMCA Annual Meeting 2026	-617.70
Bill Pmt -Check	04/30/2026	E043026-049	Conlin Reis	Per Diem AMCA Annual Meeting 2026	-341.00
Bill Pmt -Check	04/15/2026	1320	Vectorborne Disease Account	May Test for Public Health Certified Te...	-369.00
Bill Pmt -Check	04/15/2026	1321	Fresno Oxygen	Dry Ice-Lab	-787.67
Bill Pmt -Check	04/08/2026	1322	Lampire Biological Laboratories	Cow and chicken blood for mosq. colo...	-400.00
Bill Pmt -Check	04/15/2026	1323	Westech Systems	Invoice#4-25305 Solar Project	-60,167.80
Bill Pmt -Check	04/15/2026	1324	Valley Pacific Petroleum Serv	Invoice #CL-26-969355 Billing 3/15-3/3...	-6,473.26
Bill Pmt -Check	04/15/2026	1325	Pacific West Controls, Inc.	Monthly Service Contract 260401-05	-250.00
Bill Pmt -Check	04/15/2026	1326	Clarke Mosq Control Prod	Surveillance: Nets	-141.60
Bill Pmt -Check	04/15/2026	1327	Millipre Sigma	250mL Wheaton bottles for resistance t...	-710.06
Bill Pmt -Check	04/15/2026	1328	Cline's Business Equip., Inc.	Invoice #281328 Contract usage charg...	-145.16
Bill Pmt -Check	04/15/2026	1329	AutoZone Inc	March Statement	-163.35
Bill Pmt -Check	04/15/2026	1330	Lozano Smith, LLP	Legal Services Rendered Thorough Ma...	-1,687.50
Bill Pmt -Check	04/15/2026	1331	Uni First	Statement for March	-1,607.76
Bill Pmt -Check	04/30/2026	1332	Uni First	Pending Invoice for March Statement	-475.74
Bill Pmt -Check	04/30/2026	1333	Valley Industrial & Family Medical Group	Pre Employment Exam (3) Seasonal 2...	-505.00
Bill Pmt -Check	04/30/2026	1334	Fresno Oxygen	Pending Invoices for April	-254.69
Apr 8 - May 13, 26					-380,571.37

2:11 AM

05/13/26

Accrual Basis

Delta Mosquito & Vector Control District Checks and Payments for Approval May 2026

Type	Date	Num	Name	Memo
May 26				
Bill Pmt -Check	05/15/2026		CITY OF VISALIA	
Bill Pmt -Check	05/15/2026		EMD Networking Services, Inc.	
Bill Pmt -Check	05/15/2026	1335	Westech Systems	Invoice : 3-25305 Solar Payment
Bill Pmt -Check	05/15/2026	1336	Valley Pacific Petroleum Serv	Invoice CL 26-978290 Billing 4/15...
Bill Pmt -Check	05/15/2026	1337	Giotto's Alarm-Tech	In#160131 01/22/2026 - Determin...
Bill Pmt -Check	05/15/2026	1338	West Coast Bio-Tech	Red biohazard bin pick up for April
May 26				

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

Accrual Basis

July 2025 through April 2026

	Jul '25 - Apr 26	Budget	% of Budget
Ordinary Income/Expense			
Expense			
5-ALL · Salaries and Benefits			
50000 · Payroll Expenses	1,759,251.60	2,310,010.00	76.2%
50001-2 · Social Sec and Medicare Emp			
50001 · Payroll Expenses MEDICARE DIST	25,562.16	33,684.00	75.9%
50002 · PR Liabilities - SOC SEC - DIST	107,508.83	141,803.00	75.8%
50001-2 · Social Sec and Medicare Emp - Other	1,054.59	0.00	100.0%
Total 50001-2 · Social Sec and Medicare Emp	134,125.58	175,487.00	76.4%
501 · PERS - OPEB	0.00	0.00	0.0%
502 · PERS - CEPPT (Pension Trust)	0.00	0.00	0.0%
511 · Retirement- District			
511.1 · Retirement- District UAL	257,506.00	266,167.00	96.7%
511.2 · Retirement Contributions	133,539.51	179,977.80	74.2%
511 · Retirement- District - Other	0.01	0.00	100.0%
Total 511 · Retirement- District	391,045.52	446,144.80	87.6%
513 · Workers Comp Insurance	83,349.00	84,625.00	98.5%
514 · Unemployment	12,414.75	17,200.00	72.2%
516-518 · Life, Dental, Vision			
516 · Life Insurance -Lincoln	12,581.29	16,180.00	77.8%
517 · Dental Insurance	14,366.11	20,050.00	71.7%
518 · Vision Insurance	4,848.19	6,979.00	69.5%
516-518 · Life, Dental, Vision - Other	0.00	0.00	0.0%
Total 516-518 · Life, Dental, Vision	31,795.59	43,209.00	73.6%
519 · Health Insurance			
519.1 · Employer FSA Contribution	3,674.97	7,000.00	52.5%
519.2 · Retiree Insurance and Admin	1,839.72	3,840.00	47.9%
519 · Health Insurance - Other	429,430.15	499,186.04	86.0%
Total 519 · Health Insurance	434,944.84	510,026.04	85.3%
Total 5-ALL · Salaries and Benefits	2,846,926.88	3,586,701.84	79.4%
Total Expense	2,846,926.88	3,586,701.84	79.4%
Net Ordinary Income	-2,846,926.88	-3,586,701.84	79.4%
Net Income	-2,846,926.88	-3,586,701.84	79.4%

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

July 2025 through April 2026

	Jul '25 - Apr 26	Budget	% of Budget
Ordinary Income/Expense			
Expense			
6-All · Services and Supplies			
60100 · Spray Material	261,166.31	285,000.00	91.6%
60200 · Uniforms	9,457.60	9,483.00	99.7%
60300 · Lab Supplies			
60300.1 · Lab Surveillance	29,644.99	35,634.81	83.2%
60300.2 · Disease Testing	57,982.86	65,233.43	88.9%
60300.3 · Insectary	3,168.62	2,916.46	108.6%
60300.4 · Lab General	2,957.31	4,373.81	67.6%
60300 · Lab Supplies - Other	0.00	0.00	0.0%
Total 60300 · Lab Supplies	93,753.78	108,158.51	86.7%
60301 · Fish Supplies	6,658.99	8,749.10	76.1%
60400 · Sprayer Supplies & Repairs	16,973.88	17,749.00	95.6%
60401 · Operational	9,581.60	3,800.00	252.1%
60500 · Janitorial Supplies & Service	4,118.15	4,200.00	98.1%
60600 · Maintenance Contracts	46,085.55	73,000.00	63.1%
60700 · Building/Yard Supplies & Maint			
60700.1 · Building Maintenance	15,670.16	10,485.00	149.5%
60700.2 · Yard Maintenance	240.29	560.00	42.9%
60700 · Building/Yard Supplies & Maint - Other	245.77	11,045.00	2.2%
Total 60700 · Building/Yard Supplies & Maint	16,156.22	22,090.00	73.1%
60800 · Utilities	47,200.98	60,000.00	78.7%
60900 · Insurance - Liability	121,921.00	120,811.00	100.9%
61000 · Office Supplies	16,304.67	21,000.00	77.6%
61100 · Travel Expenses	9,438.44	35,170.00	26.8%
61200 · Vehicle Supplies & Maint	34,721.15	40,000.00	86.8%
61300 · Fuel & Oil	48,463.01	65,000.00	74.6%
61400 · Telephone & Cell Phone	16,831.21	23,100.00	72.9%
61500 · GPS	11,508.87	18,060.00	63.7%
61700 · Subscriptions	35,995.35	37,426.00	96.2%
61800 · Continuing Education	2,357.00	7,400.00	31.9%
61900 · Professional Services			
619.1 · Prof. Serv - Medical/Bckgrd Chk	1,888.61	3,850.00	49.1%
619.2 · Bank Service Charges	954.31		
619.5 · Prof Ser - Flex Benefit Plan	1,400.00		
619.6 · Legal Fees	3,725.74	3,000.00	124.2%
619.8 · Accounting/Auditor	20,650.00	12,700.00	162.6%
619.9 · Aerial Services	3,000.00	14,000.00	21.4%
61900 · Professional Services - Other	26,757.93	26,347.00	101.6%
Total 61900 · Professional Services	58,376.59	59,897.00	97.5%
62100 · Misc. Expense	4,036.72	4,650.00	86.8%
62200 · Name Logo & Celebration	0.00	0.00	0.0%
62300 · Safety Supplies	4,735.04	3,500.00	135.3%
62600 · Dues	26,645.00	25,000.00	106.6%
62800 · Public Relations	1,806.44	15,000.00	12.0%
Total 6-All · Services and Supplies	904,293.55	1,068,243.61	84.7%
Total Expense	904,293.55	1,068,243.61	84.7%
Net Ordinary Income	-904,293.55	-1,068,243.61	84.7%
Net Income	-904,293.55	-1,068,243.61	84.7%

5:34 PM

05/08/26

Cash Basis

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

July 2025 through April 2026

	Jul '25 - Apr 26	Budget	% of Budget
Ordinary Income/Expense			
Expense			
62900 · Tax Admin Fee	39,538.28	3,605.00	1,096.8%
7400ALL · Other Charges			
803 · Lease Expense	0.00	25,563.94	0.0%
Total 7400ALL · Other Charges	0.00	25,563.94	0.0%
8000ALL · Fixed Assets			
702 · Vehicles - Capital Expense			
702.1 · Fleet Lease Payments	103,208.26		
702 · Vehicles - Capital Expense - Other	9,378.01	147,067.76	6.4%
Total 702 · Vehicles - Capital Expense	112,586.27	147,067.76	76.6%
703 · Shop Equip. - Capital Expense	0.00	30,000.00	0.0%
704 · Office Equip. - Capital Expense	20,000.00	25,000.00	80.0%
706 · Lab Equip. - Capital Expense	0.00	0.00	0.0%
Total 8000ALL · Fixed Assets	132,586.27	202,067.76	65.6%
801 · Bldg & Yard Imp. - Capital Exp	288,558.70	238,551.00	121.0%
Total Expense	460,683.25	469,787.70	98.1%
Net Ordinary Income	-460,683.25	-469,787.70	98.1%
Net Income	-460,683.25	-469,787.70	98.1%



Summary Statement

April 30, 2026

Page 1 of 3

Investor ID: CA-01-0260

0000243-0001010 PDF 944625

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

California CLASS

California CLASS

Average Monthly Yield: 3.6918%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0260-0001	Operating Fund	6,443,417.38	1,646,267.03	250,000.00	19,095.74	73,908.02	6,348,929.47	7,858,780.15
TOTAL		6,443,417.38	1,646,267.03	250,000.00	19,095.74	73,908.02	6,348,929.47	7,858,780.15



Operating Fund

Account Summary

Average Monthly Yield: 3.6918%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	6,443,417.38	1,646,267.03	250,000.00	19,095.74	73,908.02	6,348,929.47	7,858,780.15

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
04/01/2026	Beginning Balance			6,443,417.38	
04/13/2026	Withdrawal		250,000.00		18797
04/30/2026	Contribution	1,646,267.03			18978
04/30/2026	Income Dividend Reinvestment	19,095.74			
04/30/2026	Ending Balance			7,858,780.15	

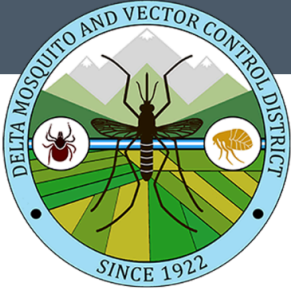


California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
04/01/2026	0.000101363	3.6987%
04/02/2026	0.000404136	3.6878%
04/03/2026	0.000000000	3.6878%
04/04/2026	0.000000000	3.6878%
04/05/2026	0.000000000	3.6878%
04/06/2026	0.000101144	3.6918%
04/07/2026	0.000100968	3.6853%
04/08/2026	0.000100593	3.6717%
04/09/2026	0.000100089	3.6533%
04/10/2026	0.000300831	3.6601%
04/11/2026	0.000000000	3.6601%
04/12/2026	0.000000000	3.6601%
04/13/2026	0.000100847	3.6809%
04/14/2026	0.000101276	3.6966%
04/15/2026	0.000101894	3.7191%
04/16/2026	0.000102498	3.7412%
04/17/2026	0.000305820	3.7208%
04/18/2026	0.000000000	3.7208%
04/19/2026	0.000000000	3.7208%
04/20/2026	0.000101174	3.6929%
04/21/2026	0.000101092	3.6899%
04/22/2026	0.000101103	3.6903%
04/23/2026	0.000101099	3.6901%
04/24/2026	0.000304035	3.6991%
04/25/2026	0.000000000	3.6991%
04/26/2026	0.000000000	3.6991%
04/27/2026	0.000101378	3.7003%
04/28/2026	0.000100579	3.6711%
04/29/2026	0.000101056	3.6885%
04/30/2026	0.000101450	3.7029%

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

1737 West Houston Avenue | Visalia, California 93291

Phone (559) 732-8606 | (877) 732-8606 | Fax (559) 732-7441

www.DeltaMVCD.gov

REPORT OF THE MANAGER APRIL 2026

I. Water and Weather

In April 2026, the Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 77.5°F with an average low of 50.8°F and 1.15 inches of rainfall as of April 30, 2026. The National Oceanic and Atmospheric Administration 1991-2020 seasonal averages for high and low temperatures in April were 72.7°F and 48.6°F respectively, with average rainfall of 0.97 inches. Water storage at Pine Flat Reservoir increased to 841,992 acre-feet as of April 30, 2026. Pine Flat Reservoir's water inflow rate is 2,236 cubic feet per second (CFS) while its release is 1583 CFS. The Lake Kaweah Reservoir storage increased to 144,151 acre-feet. Lake Kaweah's water inflow rate is 1,896 CFS and its release is 32 CFS as of April 30, 2026.

II. Narrative

Manager's Summary (Conlin Reis, General Manager)

Administrative staff remained focused on budget preparation, financial review, and Board-related administrative work during April. This included continued analysis of current-year expenditures, payroll projections, reserve levels, CalPERS/UAL obligations, subscription costs, and planning for the FY 2026–27 budget. The start of the new habitat-focused program has been mostly successful, but the program must be continually-adapted as we face the challenges of implementing the approach in the field. Staff has been enthusiastic and adaptive, with suggestions coming from all levels on ways to improve and adapt the program. While I expect we will see continued challenges as the season progresses, I am confident we will continue to expand and refine the program, while ensuring consistent response to vector activity.

Staffing (Conlin Reis, General Manager)

All seasonals for the 2026 mosquito season have been hired and began work in April. Some additional support staff, including the clerical assistant, and newly-created facilities tech will be hired over the next month to begin work in June.

Operations (Benjamin Sperry, Operations Program Manager)

April was the operational launch month for the District's full seasonal mosquito control program. The season began early, and Operations moved quickly from readiness into active field work across the District. Seasonal Technician recruitment was completed, staff were hired and onboarded, and by the end of the month the team had moved through training into independent work across Agricultural, Residential, Municipal, and Rural operations.

Residential began the pool program before the annual flyover results were available by working from the pre-flyover pool list. More than 600 mailers were sent to residents with suspected unmaintained pools, and the District received a strong response through Nidus. Staff are now addressing the pools that did not respond while waiting for the flyover results, with the goal of addressing all identified pools during May.

Agricultural and Municipal work also moved into full field execution. Early-season dairy work is showing positive results, with mosquito activity declining in many north and central dairies after regular inspection and treatment. Coordination with cities and other major stakeholders is also beginning to reduce operational pressure as city flood basin maintenance, drainage work, and other source-reduction efforts address major contributors before they require repeated District pesticide treatments. Operations also met with Southern California Edison in the Shannon Ranch area; the inspected vaults did not show current mosquito production, but the visit clarified that vaults with ventilation standpipes remain a source category to watch when future trap data suggests local emergence nearby.

The District is also getting its footing in the new operational system built around section leads, daily reporting, Nidus-supported workflows, and high-trap-count prioritization. Daily lead reporting is producing more consistent information for management follow-through, while field sections are beginning to use trap data and source history to focus work where it is most likely to reduce mosquito pressure. As the season continues, Operations will be watching how well this approach improves targeting and helps the District keep pace with an earlier and more active mosquito season.

Outreach (Erick Arriaga, Community Education and Outreach Coordinator)

In April, DeltaMVCD outreach attended a career fair at Hurley Elementary School in Visalia, connecting with students and introducing them to careers in mosquito control and public health. DeltaMVCD also participated in the annual Party at the Park Earth Day event in Visalia, held at a local community park.

Updated door hangers were finalized for operations, making it easier for the public to communicate updates and report issues to the District in a more streamlined way.

Mobile home park brochures continue to be distributed, and the first HOA neighborhood received a tailored mosquito prevention email. As more HOAs participate, additional customized notifications will be sent to better support those communities.

The 2025 At-a-Glance summary has been completed, and work is underway on the full annual report, which will feature a newer, more user-friendly design for improved readability.

Laboratory (Andrea Troupin, Scientific Program Manager)

Regular route trapping started in March and the traps were set throughout the District in Visalia, Woodlake, Farmersville, Orosi, Cutler, Seville, Ivanhoe, Sequoia Fields, Yettem, Lemon Cove, Peral, Sequoia Fields, South Kings River, Dinuba, Exeter, Traver, and Goshen.

A total of 29,119 mosquitoes were collected across 1,803 trap nights in April 2026. The District-wide average was 16.2 mosquitoes per trap night for April 2026. The top 4 mosquito species caught in April 2026 were *Culex quinquefasciatus* at 77%, *Culex stigmatosoma* at 10.9%, *Aedes aegypti* at 6.5%, and *Culex tarsalis* at 4.5%. The top 3 mosquito species caught in April 2025 were *Culex quinquefasciatus* at 66.9%, *Culex tarsalis* at 17.3%, and *Culex stigmatosoma* at 12.1%.

For April 2026, there are 0 WNV positive samples, 0 SLEV positive samples, and 0 samples that were both positive with WNV and SLEV out of 916 mosquito samples tested. There were 2 dead birds collected and tested in April 2026 and both were negative.

There were 110 technician and 6 homeowner requests for mosquitofish in April 2026 to distribute 1,531 fish. In 2025, there were 66 technician and 11 homeowner requests for mosquitofish to distribute 1,513 fish. Approximately 6,560 mosquitofish fry were produced in April 2026. In April 2025, there were 3,057 mosquitofish fry produced.

Vector and Disease Surveillance

Delta MVCD Summaries:

Humans: For 2026, there are 0 human WNV cases and 0 dengue travel cases in Tulare County.

Birds: 0 positive dead birds were reported to DMVCD in April 2026.

Mosquitoes: 916 samples were collected and tested in April 2026. There are 0 WNV positives, 0, SLEV positives, and 0 samples that are positive for both WNV and SLEV.

State Surveillance:

Humans: As of April 30, 2026, 0 human cases of WNV from 0 counties and 0 cases of SLEV from 0 counties have been reported from 2026.

Birds: As of April 30, 2026, 3 dead birds from 3 counties tested positive from 2026.

Mosquitoes: As of April 30, 2026, 0 mosquito samples from 0 counties have tested positive for WNV. Also, 0 samples from 0 counties have tested positive for SLEV for 2026.

RESOLUTION NO. 26-07

**RESOLUTION OF THE BOARD OF TRUSTEES
OF THE DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026-27
PRELIMINARILY APPROVING THE ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING
FOR THE DELTA MOSQUITO AND VECTOR CONTROL DISTRICT,
MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT**

WHEREAS, on July 28, 2021 by Resolution No. 2021-07, the Board of Trustees of the Delta Mosquito and Vector Control District (the "Board") authorized the levy of assessments for the Mosquito, Vector and Disease Control Assessment (the "Assessment") pursuant to the provisions of the Health and Safety Code section 2080 et seq. and Article XIID of the California Constitution; and

WHEREAS, such mosquito control services provide tangible health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of such services; and

WHEREAS, the purpose of the Assessment is for mosquito control services which include a system of public projects, programs, public improvements, and services intended to provide for the surveillance, prevention, abatement and control of mosquitoes throughout its boundaries (collectively "Services").

WHEREAS, the Delta Mosquito and Vector Control District ("the District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIID of the California Constitution, to levy assessments for mosquito, vector and disease control services; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2021 and approved by 57.03% of the weighted ballots returned by property owners, and such assessments were levied by the Board by Resolution No. 2021-07 passed on July 28, 2021; and

WHEREAS, an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index for Western Region's Pacific Division Consumer Price Index for All Urban Consumers (CPI-U), not to exceed 3% per year was also authorized by the assessment ballot proceeding conducted in 2021;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Delta Mosquito and Vector Control District that:

1. SCI Consulting Group, the Engineer of Work, has prepared an engineer's report in accordance with Article XIID of the California Constitution and Section 2082, et seq., of the Health and Safety Code (the "Report"). The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. It is the intention of this Board to continue and to collect assessments for the Mosquito, Vector and Disease Control Assessment for fiscal year 2026-27 for the proposed projects and services set forth in the Report. Within the Delta Mosquito and Vector Control District, the proposed projects and services are generally described as mosquito, vector and disease control services and projects such as source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, and maintenance and operation expenses (the "Services").

3. The authorized maximum assessment to be levied in future fiscal years after the fiscal year 2021-22 shall be adjusted based on the Consumer Price Index for Western Region's Pacific Division Consumer Price Index for All Urban Consumers (CPI-U), not to exceed 3% per year.
4. The estimated fiscal year 2026-27 cost of providing the Services is \$1,233,608, This cost results in a proposed assessment rate for fiscal year 2026-27 of FOURTEEN DOLLARS AND FORTY-NINE CENTS (\$14.49) per single-family equivalent benefit unit for Zone A, and SEVEN DOLLARS AND TWENTY-FIVE CENTS (\$7.25) per single-family equivalent benefit unit for Zone B. Reference is hereby made to the Report for a full and detailed description of the proposed assessments upon assessable lots and parcels of land.
5. The Assessment may be levied annually and may be adjusted up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. The change in the CPI in 2025 was 3.12%, but not to exceed 3% per year. Therefore, the maximum authorized assessment rate per single-family equivalent benefit unit for Fiscal Year 2026-27 is \$14.49 For Zone A and \$7.25 for Zone B. The rates to be levied for the fiscal year 2026-27 are the same as the Maximum Authorized Rate.
6. Notice is hereby given that on June 10, 2026, at the hour of 4:30 p.m. at Delta Mosquito and Vector Control District offices, located at 1737 W. Houston Ave Visalia, CA 93291; the Board will hold a public hearing to consider the ordering the continuation of the Services, and the levy of the assessments for the fiscal year 2026-27.
7. The clerk of the board or designee shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

PASSED and ADOPTED by the Board of Trustees of the Delta Mosquito and Vector Control District, at its regular meeting on May 13, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Board President

ATTEST:

Secretary



Fiscal Year 26-27 Budget Summary, Manager's Report

This budget reflects a shift in where the District is in its planning cycle. The 2024-25 budget was largely a carryover budget that I inherited after taking over during that fiscal year. There were limited opportunities to make major changes at that point, so the main focus was getting through the year, understanding the District's real operating needs, and preserving financial stability.

Looking back at the prior years, the District had expanded staffing costs and added higher-level positions, but replacement of vehicles, equipment, and infrastructure had been more limited. That approach helped control certain expenditures in the short term, but it also pushed some needs down the road. We are now seeing the result of that in the form of an aging fleet, more mechanical issues, older equipment that does not always perform consistently, and building systems that are starting to show their age.

One important budget trend is that 2024-25, and to some extent 2025-26, did not necessarily show major changes in budgeted salary amounts, but actual salary spending came in lower than budgeted because of vacancies. The District had vacancies in biologist positions and other key leadership or program positions during those years. That created considerable positive cash flow, because the budget assumed positions would be filled, but actual payroll costs were lower for parts of the year. That helped build reserves, but it should not be understood as the District's normal ongoing salary cost.

The 2026-27 budget is different. Salaries are not increasing dramatically in terms of the pay structure itself, but the restructured program is expected to operate with the positions filled and with fewer vacancies. That means the District should expect to use the full salary and benefit budget more consistently. In other words, part of the increase in actual expenditures is not because salaries are being expanded significantly, but because the budget now reflects a full operating program rather than a partially vacant one.

The 2025-26 budget started to move the District back toward replacement and modernization. We increased some operations and capital outlay spending, but still kept overall spending below revenue. That allowed the District to continue building reserves while we evaluated what needed to be replaced, what could be repaired, and what systems needed to be modernized.

The 2026-27 budget continues that process, but more deliberately. Overall, the budget is not just about spending more; it is about reinvesting in the District after a period where some replacement and infrastructure needs were delayed. **The budget shows an approximate 7% increase in salaries and benefits**, although much of that is driven by the proposed accelerated CalPERS UAL payment. Without that more aggressive pension payment, the increase is closer to a normal cost-of-living and benefits increase (just over 3%). **Operations expenditures are increasing by roughly 5.65%**, reflecting higher supply costs, expanded technology needs, additional software and licensing, as well as considerable equipment replacement and expansion in line with the operational restructuring. **Capital outlay has reduced by about 18%**, marking the close of the solar project, but including a number equipment purchases and infrastructure replacements that will likely persist over the next few budgets. **The overall budget increase is moderate at approx 4%**, but with a majority of that increase being outside Cap Outlay, we will expect to see the heightened expenditures to persist going forward.

A major part of this budget is the continued changeover of the fleet. The Enterprise lease costs are increasing because we are accelerating the replacement of older trucks with smaller, newer, more reliable vehicles that can be replaced on a regular cycle. The goal is to reduce the amount of mechanical work being done in-house, reduce downtime, and make sure field staff are not losing time because vehicles are unreliable or unavailable. This is a significant change in how the District manages fleet replacement, but it should give us a more dependable field operation and a more predictable long-term replacement schedule.

The budget also includes investment in drones, drone certification, and technician training. This is one of the more important operational modernization pieces. Properly used, drones can greatly expand our ability to observe difficult sites, document conditions, evaluate access, and support treatment decisions in the field. This should increase staff capability without requiring the same level of physical access, time, or risk in every situation. It also supports a broader restructuring of operations where field staff have better tools and better information before and during field work.

The building and infrastructure side is also becoming more important. Recent HVAC repair needs are a good example of what we should expect going forward. Some of these systems are aging, and repairs are likely to continue. This does not mean every issue needs to be solved immediately, but it does mean we need to budget honestly for building systems, repairs, replacements, and long-term facility planning. The capital reserve should continue to be protected for larger infrastructure needs, but the annual budget should also start reflecting the reality that the District has buildings and systems that require ongoing investment.

The proposed budget also includes a more aggressive approach to pension debt. Moving toward a 10-year amortization schedule for the UAL will increase the annual payment substantially, but the purpose is to drive down long-term pension liability and reduce the amount of interest the District pays over time. This is one of the reasons salaries and benefits appear to increase more sharply in the budget, even though regular wage growth is much more controlled.

Revenue trends support this expansion. We have seen solid revenue growth, and the current estimates remain conservative. If revenues continue to come in higher than projected, I may recommend accelerating additional equipment, infrastructure, or operational projects rather than waiting another year. Some projects have intentionally not been included in this first version of the budget while we wait for the close of the fiscal year and a clearer picture of final income.

The overall target should still be to add **approximately \$300,000 to \$500,000** to reserves each year when possible. That reserve growth is important, not just as a general cushion, but to prepare for long-term infrastructure replacement, emergency response needs, and future mosquito control demands. At the same time, the next few years should be viewed as growth and modernization years. We are not simply increasing spending for the sake of spending; we are trying to rebuild capability, reduce inefficiencies, modernize field operations, and move the District toward a more sustainable replacement cycle for vehicles, equipment, technology, and infrastructure.

Budget Summary	See Budget Dash
CATEGORY	BUDGET
	2026-27
Payroll Expenses	\$2,305,658.00
Social Security/Medicare	\$178,407.00
Medicare District	\$34,130.00
Social Security	\$144,277.00
CEPPT (Pension Trust)	
OPEB (Employer Benefits)	
Total Retirement	\$608,332.15
UAL	\$422,188.00
Retirement Employer Contributions	\$186,144.15
457 Contribution	\$16,874.43
Workers Compensation	\$86,072.00
Unemp.	\$17,360.00
Life, Dental, Vision	\$39,224.00
Life Insurance	\$15,624.00
Dental Insurance	\$17,500.00
Vision Insurance	\$6,100.00
Health Insurance (Total)	\$605,840.00
Emp FSA Contr	\$2,000.00
Retiree Insurance and Admin Fees	\$3,840.00
Health Insurance-Other (Premiums)	\$600,000.00
Wages and Benefits	\$3,857,767.58
Spray Material	\$293,550.00
Uniforms	\$12,140.00
Lab Supplies	\$130,589.63
Fish Supplies	\$8,792.25
Sprayer Supplies and Repairs	\$21,378.00
Operational	\$5,740.00
Janitorial Supplies	\$5,500.00
Maintenance Contracts	\$74,270.04
Building /Yard Maint	\$15,535.00
Utilities	\$50,000.00
Insurance Liability	\$122,012.00

Taxes	\$ 4,330,131.00
Assessment (Assessment-Admin)	\$ 1,091,406.00
Other Income (FEMA)	\$110,300.00
Interest	\$200,000.00
Misc	\$49,300.00
TOTAL	13,541,112
Budget (Est Expenditures)	5,453,094.32
Unallocated General Reserve (80-100%)	4,341,024
<i>Min</i>	
Capital Reserve	1,500,000
Contingency Reserve (Tulare County #7432)	\$272,654.72
UAL Reserve	1,974,339.34
Est Total Reserves (26-27)	\$8,141,939
* Capital Reserves	5%
TOTAL	13,541,112



Budget: FY 26-27, Reserve Report

The District's projected total reserves are expected to increase from **\$7,759,975 in FY 25-26** to **\$8,141,939 in FY 26-27**, an increase of approximately **5%**. This comparison uses the current projected FY 25-26 reserve position rather than the originally budgeted position, so it better reflects the expected actual year-end cash position.

The **Unallocated General Reserve** is maintained at the District's policy minimum of **80% of budgeted expenditures**. Because the FY 26-27 expenditure budget is increasing, the minimum unallocated reserve also increases from **\$3,999,637** to **\$4,362,475**, a **9.07% increase**. This keeps the District's core operating reserve aligned with the adopted reserve policy.

The **Capital Reserve** remains unchanged at **\$1.5 million**. This amount is intended to support future infrastructure and facility needs without relying entirely on future operating revenue or emergency reallocations.

The **Contingency Reserve** is no longer designated as a Tulare County reserve because the District's funds are no longer managed by the County. The reserve is still maintained at **5% of budgeted expenditures** pursuant to District policy, increasing from **\$249,977** to **\$272,654.72**. The former Assessment Reserve has been removed.

After maintaining the Unallocated General Reserve minimum, the Capital Reserve, and the Contingency Reserve, the remaining funds are assigned to the **UAL Reserve**. The UAL Reserve is projected to decrease slightly from **\$2,010,360.74** to **\$2,006,809.09**, a decrease of approximately **.18%**. This decrease should not be read as a reduction in the District's commitment to addressing pension liability. Rather, it reflects the District's decision to dedicate increased expenditures in the FY 26-27 budget toward paying down the UAL through a reduced amortization schedule, while also maintaining the required 80% Unallocated General Reserve.

Overall, the District remains in a strong reserve position. The reserve structure prioritizes operating stability first, maintains a dedicated capital reserve, preserves a 5% contingency reserve pursuant to policy, and continues to address long-term pension liability through both budgeted UAL payments and remaining assigned reserve funds.

Reserve Comparison

Reserve Category	FY 25-26 Est.	FY 26-27 Est.	Change
Unallocated General Reserve	\$3,999,637	\$4,362,475	+9.07%
Capital Reserve	\$1,500,000	\$1,500,000	0.00%
Contingency Reserve	\$249,977	\$272,654.72	+9.07%
UAL Reserve	\$2,003,266	\$1,968,406	-0.18%
Total Reserves	\$7,759,975	\$8,141,939	+5.00%

Amortization Schedule and Alternatives

The amortization schedule on the previous page(s) shows the minimum contributions required according to the CalPERS amortization policy. Each year, many agencies express a desire for a more stable pattern of payments or indicate interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. To initiate a fresh start, please contact a CalPERS actuary.

The current amortization schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over an appropriate period.

The current amortization schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS [Actuarial Amortization Policy](#).

Amortization Schedule and Alternatives (continued)

Date	Current Amortization Schedule		Alternative Schedules			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2026	3,092,963	298,489	3,092,963	324,463	3,092,963	422,188
6/30/2027	2,994,814	310,294	2,967,971	324,463	2,866,978	422,188
6/30/2028	2,877,790	344,907	2,834,480	324,463	2,625,626	422,187
6/30/2029	2,717,038	346,578	2,691,911	324,463	2,367,863	422,188
6/30/2030	2,543,630	346,997	2,539,648	324,463	2,092,571	422,187
6/30/2031	2,357,996	353,482	2,377,031	324,463	1,798,561	422,188
6/30/2032	2,153,039	349,385	2,203,356	324,463	1,484,557	422,187
6/30/2033	1,938,375	344,865	2,017,871	324,464	1,149,202	422,188
6/30/2034	1,713,786	335,811	1,819,772	324,463	791,041	422,187
6/30/2035	1,483,281	321,253	1,608,203	324,464	408,526	422,187
6/30/2036	1,252,150	239,210	1,382,246	324,463		
6/30/2037	1,090,087	223,276	1,140,925	324,463		
6/30/2038	933,467	206,341	883,195	324,464		
6/30/2039	783,702	193,097	607,938	324,463		
6/30/2040	637,442	184,560	313,964	324,463		
6/30/2041	490,054	160,288				
6/30/2042	357,729	133,978				
6/30/2043	243,596	237,218				
6/30/2044	15,011	15,513				
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		4,945,542		4,866,948		4,221,875
Interest Paid		1,852,579		1,773,985		1,128,912
Estimated Savings				78,594		723,667

Employer Contribution History

The table below provides a recent history of the employer contribution requirements for the plan, as determined by the annual actuarial valuation. Changes due to prepayments or plan amendments after the valuation report was finalized are not reflected.

Valuation Date	Contribution Year	Employer Normal Cost Rate		Unfunded Liability Payment
		Rate Plan 863	Rate Plan 27394	
06/30/2015	2017-18	12.036%	6.533%	\$87,813
06/30/2016	2018-19	12.759%	6.842%	101,707
06/30/2017	2019-20	13.692%	6.985%	120,828
06/30/2018	2020-21	14.729%	7.732%	137,219
06/30/2019	2021-22	14.54%	7.59%	165,523
06/30/2020	2022-23	14.53%	7.47%	193,622
06/30/2021	2023-24	16.44%	7.68%	180,227
06/30/2022	2024-25	16.51%	7.87%	224,208
06/30/2023	2025-26	16.56%	7.96%	266,117
06/30/2024	2026-27	16.52%	7.93%	298,489

Funding History

The table below shows the recent history of the actuarial accrued liability, share of the pool's market value of assets, unfunded accrued liability, funded ratio and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
06/30/2015	\$7,737,123	\$6,132,835	\$1,604,288	79.3%	\$875,668
06/30/2016	7,768,204	5,762,754	2,005,450	74.2%	1,051,181
06/30/2017	8,364,210	6,509,874	1,854,336	77.8%	994,221
06/30/2018	8,565,246	6,524,083	2,041,163	76.2%	1,184,036
06/30/2019	9,694,486	7,512,912	2,181,574	77.5%	1,295,072
06/30/2020	10,303,846	7,866,998	2,436,848	76.4%	1,363,980
06/30/2021	11,011,082	9,529,575	1,481,507	86.5%	1,348,757
06/30/2022	11,580,943	8,629,929	2,951,014	74.5%	1,663,233
06/30/2023	12,129,293	8,910,683	3,218,610	73.5%	1,458,711
06/30/2024	12,845,953	9,676,245	3,169,708	75.3%	1,598,768

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
RESOLUTION NO. 2026-08**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DELTA MOSQUITO AND
VECTOR CONTROL DISTRICT APPROVING THE DISTRICT CLASSIFICATION PLAN AND
SALARY SCHEDULE FOR FISCAL YEAR 2026–2027**

WHEREAS, the Delta Mosquito and Vector Control District ("District") maintains a Classification Plan to ensure all regular allocated positions are structured according to duties, responsibilities, and qualifications as outlined in District Policy No. 2103; and

WHEREAS, the Classification Plan (Attachment A) serves as a foundation for equitable compensation, professional development, and operational accountability, reflecting the District's organizational priorities and compliance with state and federal employment law; and

WHEREAS, the current review of the Classification Plan includes an analysis of existing roles, functional responsibilities, and employee allocations across departments; and

WHEREAS, in accordance with District Policy 2103.3.3, each classification includes a written class specification identifying the position title, distinguishing characteristics, representative duties, and minimum qualifications; and

WHEREAS, the District maintains a Salary Schedule as part of its Classification Plan pursuant to Government Code Section 20636 and California Code of Regulations Section 570.5, which jointly define and regulate "pay rate" as the normal monthly or base pay paid in cash to employees for services rendered during normal working hours, and require that such pay be disclosed on a publicly available pay schedule adopted by the governing body in a public meeting; and

WHEREAS, California Code of Regulations Section 570.5 specifies that to meet the definition of a "publicly available pay schedule," a pay schedule must:

1. Be duly approved and adopted by the employer's governing body in accordance with applicable open meeting laws;
2. Identify the position title for every employee position;
3. Show the pay rate for each identified position, either as a single figure or a range;
4. Indicate the applicable time base (e.g., hourly, daily, bi-weekly, monthly, or annually);
5. Be posted at the employer's office or readily accessible to the public during normal business hours or on the employer's website;

6. Include the effective date and any revision dates;
7. Be retained and available for public inspection for no fewer than five years; and
8. Not reference another document in lieu of directly disclosing the pay rate; and

WHEREAS, the proposed Salary Schedule for Fiscal Year 2026–2027, identified as Policy No. 2130, attached, has been developed in accordance with these statutory requirements and reflects the classifications and compensation approved by the Board; and

WHEREAS, approval of the Salary Schedule ensures proper reporting to CalPERS for pensionable compensation and aligns with the District's fiscal planning and budgeting practices; and

WHEREAS, the District General Manager is responsible for implementing approved classification structures and associated compensation systems in accordance with applicable policies and Board directives;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Delta Mosquito and Vector Control District as follows:

1. The Classification Plan, as presented for Fiscal Year 2026–2027, is hereby approved. The Board affirms that the Classification Plan includes class specifications as defined in Policy 2103.3.3. The General Manager is directed to maintain the plan, ensure its alignment with operational needs, and update it administratively as necessary in accordance with Policy No. 2103.
2. The Salary Schedule, Policy No. 2130, is hereby approved and shall be effective July 1, 2026.
3. The General Manager is hereby authorized and directed to:
 - Implement the approved Salary Schedule;
 - Make all necessary public postings and CalPERS notifications;
 - Finalize and publish all classification and compensation documents in accordance with applicable public records and personnel policies;
 - Ensure availability of said documents for public inspection and operational use.

PASSED AND ADOPTED by the Board of Trustees of the Delta Mosquito and Vector Control District at a regular meeting held on the 13th day of May, 2026, by the following vote:

Trustee Name	Yes	No	Abstain	Absent
Greg Gomez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Linda Guttierrez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rosemary Hellwig	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Larry Roberts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kevin Caskey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lori Berger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Burchett	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Greg Gomez
President, Board of Trustees

Linda Guttierrez
Secretary, Board of Trustees

Effective July 2026									
General Manager	Annual Per Contract				210,592.89				
	Paysteps	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6		
Regular Positions									
Program Manager	Annual	101,825.10	108,189.20	114,553.22	120,917.30	127,281.37	137,654.80		
Exempt	Per Month	8,238.28	8,753.17	9,268.06	9,782.95	10,297.85	11,137.12		
					(BS)		(AT)		
Biologist	Annual	94,783.14	100,707.10	106,631.03	112,555.02	118,478.91			
Exempt	Per Month	7,668.54	8,147.82	8,627.11	9,106.39	9,585.67			
				(PO)		(MN)			
Foreman	Annual	93,083.36	98,901.07	104,718.77	110,536.49	117,797.45			
Exempt	Per Month	7,531.02	8,001.71	8,472.39	8,943.08	9,530.54			
						(BF)			
Admin and Finance Coord	Annual	89,117.21	94,687.02	100,256.85	105,826.66	111,396.51			
	Per Month	7,210.13	7,660.76	8,111.40	8,562.03	9,012.66			
	Per Hour	\$42.84	\$45.52	\$48.20	\$50.88	\$53.56			
			(VO)						
Comm. Ed. & Outreach Coord.	Annual	82,479.99	87,634.94	92,789.94	97,944.95	103,099.94			
Exempt	Per Month	6,673.14	7,090.21	7,507.28	7,924.35	8,341.42			
						(EA)			
Vect. Control Ops Analyst	Annual	80,051.64	85,054.97	90,058.17	95,061.38	100,064.58			
	Per Month	\$6,476.67	\$6,881.47	\$7,286.26	\$7,691.05	\$8,095.84			
	Per Hour	\$38.49	\$40.89	\$43.30	\$45.70	\$48.11			
			(AD)						
VC Lead Tech	Annual	77,546.64	81,069.24	84,406.44	87,891.96	91,785.36			
	Per Month	\$6,274.00	\$6,559.00	\$6,829.00	\$7,111.00	\$7,426.00			
	Per Hour	\$37.28	\$38.98	\$40.58	\$42.26	\$44.13			
		(JS), (LS), (JP)	(CR)						
Lab Tech 3	Annual	70,257.70	74,648.81	79,039.90	83,431.02	87,822.12			
	Per Month	5,684.28	6,039.55	6,394.81	6,750.08	7,105.35			
	Per Hour	\$33.78	\$35.89	\$38.00	\$40.11	\$42.22			
					(AG)				
Lab Tech II/VC Specialist	Per Hour	\$33.78	\$35.89	\$38.00	\$40.11	\$42.22			
Temporary Positions									
Extended VC Tech (A/B Cert Required)	Per Hour	\$21.00	\$22.00	\$23.00	\$24.00	\$26.00	\$28.00	(1488 hours)	
Surveillance and Vector Control Technician	Per Hour	\$20.50	\$21.50	\$22.50	\$23.50	\$25.50	\$27.50	(1488 hours)	
VC Tech I/Facilities/Clerical Assistant/Surv Tech*	Per Hour	\$19.00	\$20.00	\$21.50	\$23.00	\$25.00	\$27.00	(1000 hours)	
					<i>*No Temp Position may advance beyond Step 3 without A/B VCT Cert</i>				