



San Gabriel Valley Mosquito & Vector Control District

1145 North Azusa Canyon Road, West Covina, CA 91790

Phone: 626-814-9466 | Website: www.sgvmosquito.org

Email: district@sgvmosquito.org

FINANCE COMMITTEE MEETING AGENDA

April 27, 2026 – 8:00 A.M.

1. **Call to Order**

1.1 Determination of a Quorum – Noted Absences

1.2 ORDER OF BUSINESS - Review and prioritization of agenda Items including, if necessary, identification of any emergency items arising after posting of the agenda and requiring action prior to next regular meeting

2. **Opportunity for Public Comment on Non-Agenda Items**

(Individual Public Comments may be limited to a 3-minute or less time limit) During Public Comments, the public may address the Committee on any issue within the District's jurisdiction that is not on the agenda. The public may comment on any item on the agenda at the time that item is before the Committee for consideration. There will be no dialog between the Committee and the Commenter. Any clarifying questions from the Committee must go through the Committee Chair.

3. **Review of Preliminary Engineer's Report FY 2026-2027 (EXHIBIT 3A) P.3**

(Secretary-Treasurer, Corey Calaycay) (Receive and File)

4. **Consider Recommendation of Draft Annual Budget for FY 2026-2027 (EXHIBIT 4A) P.23**

(Secretary-Treasurer, Corey Calaycay) (Recommendation for Board Consideration)

Recommendation Action for the Committee:

1) The Committee may recommend approval of the Draft Annual Budget for Fiscal Year 2026-2027 to the Board.

5. **Quarterly District Investment Review (EXHIBIT 5A) P.49**

(Secretary-Treasurer, Corey Calaycay) (Receive and File)

6. **Adjournment**



San Gabriel Valley Mosquito & Vector Control District Finance Committee Meeting | April 27, 2026

Finance and Audit Committee

Corey Calaycay, Claremont (Chair)
Henry Aviles, Alhambra
Robert Gonzales, Azusa
Becky Shevlin, Monrovia
John Capoccia, Sierra Madre

CERTIFICATE OF POSTING

I hereby certify under penalty of perjury under the laws of the State of California that a copy of the foregoing agenda was posted at 1145 North Azusa Canyon Road, West Covina, CA 91790 and the District's website (www.sgvmosquito.org) not less than 72 hours prior to the meeting per Government Code 54954.2.

Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public viewing and inspection at the San Gabriel Valley Mosquito & Vector Control District Office located at 1145 North Azusa Canyon Road, West Covina, CA 91790 during regular business hours.

A handwritten signature in blue ink that reads "Jerry Mireles".

Jerry Mireles, Clerk of the Board
San Gabriel Valley MVCD

NOTICE TO THE PUBLIC

This agenda shall be made available upon request in alternative formats to persons with a disability as required by the American with Disabilities Act of 1990 (42 U.S.C. §12132) and the Ralph M. Brown Act (California Government Code §54954.2).

If you need special assistance or accommodations to participate in this meeting, please contact the Clerk of the Board at 626-814-9466 ext.1006. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35. 102-35. 104 ADA Title II)

San Gabriel Valley Mosquito and Vector Control District

Mosquito and Vector Control Assessment



Engineer's Report Fiscal Year 2026-27

Pursuant to the Government Code, Health and Safety Code
and
Article XIIIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Board of Trustees

Alhambra — Henry Aviles
Arcadia — Sho Tay
Azusa — Robert Gonzales
Baldwin Park — Emmanuel Estrada
Bradbury — Richard Barakat
Claremont — Corey Calaycay
Covina — Patricia Cortez
Duarte — Margaret Finlay
El Monte — Jerry Velasco
Glendora — Jackie Doornik
Industry — Cory Moss
Irwindale — Manuel Garcia
La Puente — Charlie Klinakis
La Verne — Meshal Kashifalghita
Los Angeles County — Anish Saraiya
Monrovia — Becky Shevlin
Monterey Park — Joseph Leon
Pasadena — Rachel Janbek
Pomona — Tim Sandoval
Rosemead — Sandra Armenta
San Dimas — Ryan Vienna
San Gabriel — Denise Menchaca
Sierra Madre — John Capoccia
South Pasadena — Robert Joe
Temple City — Cynthia Sternquist
Walnut — Dr. Allen Wu
West Covina — Rosario Diaz

District Manager

Jason Farned

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Introduction

The San Gabriel Valley Mosquito and Vector Control District (the "District") is a public health agency dedicated to providing vector control, disease surveillance and disease prevention services (the "Services") in the northeastern area of Los Angeles County. The District is an independent special district formed in 1989 that currently serves whole or portions of the cities of Alhambra, Arcadia, Azusa, Baldwin Park, Bradbury, Claremont, Covina, Duarte, El Monte, Glendora, Industry, Irwindale, La Puente, La Verne, Monterey Park, Monrovia, Pasadena, Pomona, Rosemead, San Dimas, San Gabriel, Sierra Madre, South Pasadena, Temple City, Walnut, West Covina, and the County of Los Angeles.

In 1996 with resolution 96-03, the District adopted a mosquito and vector control assessment (the "Assessment") for fiscal year 1996-97 and every year thereafter for the purpose of funding vector surveillance and control activities and projects within the District (the "Assessment Area"). In 2017, the Cities of Baldwin Park, South Pasadena, and Pasadena were annexed into the District.

The Assessment is an annual assessment imposed for vector control services in effect prior to the effective date for Proposition 218 and, therefore, is not fully subject to the procedures and approval process established for new vector assessments by Proposition 218.

This Engineer's Report (the "Report") was prepared to:

- Describe the Services that will be funded by the assessments
- Establish a budget for the Services that will be funded by the assessments
- Reiterate the benefits received from the Services by property within the Mosquito and Vector Control District (the "Assessment District") and
- Reiterate the method of assessment apportionment to lots and parcels within the Assessment District.

As used within this Report, the following terms are defined:

"Vector" means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to, mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates (Health and Safety Code Section 2002(k)).

"Vector Control" shall mean any system of public improvements or services that is intended to provide for the surveillance, prevention, abatement, and control of vectors as defined in subdivision (k) of Section 2002 of the Health and Safety Code and a pest as defined in Section 5006 of the Food and Agricultural Code (Government Code Section 53750(l)).

The District operates under the authority of the Mosquito Abatement and Vector Control District Law of the State of California. Following are excerpts from the Mosquito Abatement and Vector Control District Law of 2002, codified in the Health and Safety Code, Section 2000, et seq. which serve to summarize the State Legislature's findings and intent with regard to mosquito abatement and other vector control services:

2001. (a) The Legislature finds and declares all of the following:

(1) California's climate and topography support a wide diversity of biological organisms.

(2) Most of these organisms are beneficial, but some are vectors of human disease pathogens or directly cause other human diseases such as hypersensitivity, envenomization, and secondary infections.

(3) Some of these diseases, such as mosquito-borne viral encephalitis, can be fatal, especially in children and older individuals.

(4) California's connections to the wider national and international economies increase the transport of vectors and pathogens.

(5) Invasions of the United States by vectors such as the Asian tiger mosquito and by pathogens such as the West Nile virus underscore the vulnerability of humans to uncontrolled vectors and pathogens.

(b) The Legislature further finds and declares:

(1) Individual protection against the vectorborne diseases is only partially effective.

(2) Adequate protection of human health against vectorborne diseases is best achieved by organized public programs.

(3) The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.

(4) Since 1915, mosquito abatement and vector control districts have protected Californians and their communities against the threats of vectorborne diseases.

(c) In enacting this chapter, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts with the power to conduct effective programs for the surveillance, prevention, abatement, and control of mosquitoes and other vectors.

(d) It is also the intent of the Legislature that mosquito abatement and vector control districts cooperate with other public agencies to protect the public health, safety, and welfare. Further, the Legislature encourages local communities and local officials to adapt the powers and procedures provided by this chapter to meet the diversity of their own local circumstances and responsibilities.

Further the Health and Safety Code, Section 2082 specifically authorizes the creation of benefit assessments for vector control, as follows:

(a) A district may levy special benefit assessments consistent with the requirements of Article XIII D of the California Constitution to finance vector control projects and programs.

This Engineer's Report ("Report") incorporates and is intended to be consistent with the benefit determinations, assessment apportionment methodology and other provisions established by Resolution 96-03 and the other documents and reports that established the Assessment. Reference is hereby made to Resolution 96-03 and other supporting reports and documents for further details.

Proposition 218

This Assessment was formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution; and therefore, this assessment is not fully subject to its requirements. Nevertheless, a brief discussion of Proposition 218 is provided to indicate that this proposition effectively strengthens the special benefit justification for this assessment.

Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property. When Proposition 218 was initially approved in 1996, it allowed for certain types of assessments to be "grandfathered" in, and these were exempted from the property-owner balloting requirement.

Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.

Vector control was specifically "grandfathered in," underscoring the fact that the drafters of Proposition 218 and the voters who approved it were satisfied that funding for vector control is an appropriate use of benefit assessments, and therefore confers special benefit to property.

GENERAL DESCRIPTION OF SERVICES

The District's purpose and mission is to protect the public health, safety and welfare by providing vector education and control services to property and citizens of Los Angeles County. The services (the "Services") to be funded by the assessments are for the following purposes within the Assessment Area:

- to fund vector control operations;
- to protect the community from known vectors and vector-borne diseases;
- to fund vector surveillance and disease control programs;
- to fund related capital improvement and operational services; and
- to fund administrative costs related to the Services or the assessments.

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Estimate of Costs and Budget

Figure 1 – Proposed District Budget for Fiscal Year 2026-27

SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT Mosquito and Vector Control Assessment District		
Estimate of Cost		
		26-27 Budget
Vector Control Services and Related Expenditures		
Salaries & Benefits		\$5,824,620
Maintenance and Operations		\$2,349,400
Capital Outlay		\$50,000
Total Services and Operation		\$8,224,020
Vector Control Services and Related Revenues		
Delinquent Assessments		\$5,000
Interest Earnings		\$170,000
Total Services and Operation		\$175,000
Funds from Reserve		(335,000)
Net Amount To Be Assessed		\$7,714,020
		Total
	Parcels	Assessment
	385,701	\$7,714,020

For FY 2026-27, the total cost of providing vector surveillance and control services is \$8,224,020 exceeds the amount that can be collected from the assessment at the authorized maximum rate of \$20.00 per parcel, which was established under Resolution 96-03 in 1996. The District will fund the difference through \$175,000 in non-assessment revenues (delinquent recoveries and interest earnings) and a \$335,000 transfer from its accumulated reserve fund. No increase to the authorized assessment rate is proposed, and the method of apportionment remains unchanged from the methodology originally adopted.

Method of Assessment

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties over and above general benefits conferred on real property or to the public at large.

Benefit Factors

In order to allocate the proposed assessments, the Engineer of Work begins by identifying the types of special benefit arising from the aforementioned Services and that would be provided to property in the Assessment Area. These types of special benefit are as follows:

- Increased safety, welfare and protection of health on properties.
- Reduced mosquito and vector populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Assessment Area
- Reductions in the risk of new diseases and infections on property in the Assessment Area
- Increased public awareness and understanding of how to protect themselves, their property, and pets and livestock from diseases carried by insects and small mammals on properties.
- Protection of economic activity on property in the Assessment Area
- Protection of agriculture, tourism, and business industries
- Reduced risk of nuisance and liability on property in the Assessment Area

The above benefit factors, when applied to property within the areas of the San Gabriel Valley Mosquito and Vector Control District that receive Service funded by the Assessments, confer special benefits to property and create specific enhancement of property values because properties are more valuable in areas with improved public health, welfare, safety, and quality of life and environment.

Method of Assessment

The methodology for spreading the benefit assessment portion of the cost of providing vector surveillance and control services to each lot or parcel is based on the type of use of each property. To establish the special benefit to the individual parcels within the District a Benefit Unit (BU) system is utilized. Each parcel of land is assigned Benefit Units in proportion to the estimated benefit the parcel receives from vector control Services funded by the Assessments relative to the other types of parcels within the District and based on the parcel’s land use. The Benefit Unit assignment is provided in the following table:

Figure 2 – Benefit Unit Assignment

<u>Land Use</u>	<u>Assessment Rate per Parcel*</u>
Residential/ No Use Codes	Base of \$14.41 per parcel + \$5.59 for each 1-acre size increment per parcel. (i.e. \$14.41 per parcel for parcels of 1 acre or less, plus \$5.59 per additional 1 acre.)
Commercial	Base of \$14.41 per parcel + \$5.59 for each 20-acre size increment per parcel. (i.e. \$10.71 per parcel for parcels of 20 acres or less, plus \$5.59 per additional 20 acres.)
Agricultural	Base of \$14.41 per parcel + \$5.59 for each 5-acre size increment per parcel. (i.e. \$14.41 per parcel for parcels of 5 acres or less, plus \$5.59 per additional 5 acres.)

The \$20.00 per parcel maximum reflects the rate originally authorized under Resolution 96-03 in 1996 and has not been increased. In any fiscal year in which the District's cost of providing vector surveillance and control services exceeds the revenue generated at this authorized maximum rate, the Board of Trustees may authorize the use of accumulated reserves to fund the shortfall (see Figure 1). The underlying assessment rate, rate structure, and method of apportionment remain unchanged from those established in 1996.

The Benefit Unit totals by property type are summarized in the following table:

Figure 3 – Benefit unit by Property Type

Land Use Category		Parcels	Acres	Units
Group 1				
Residential & No Use Code	< or = to 1 A	357,737	75,921	357,737
Agricultural	< or = to 5 Acres	410	338	410
Commercial	< or = 20 Acres	23,479	20,561	23,479
Group 2				
Residential & No Use Code	> 1 A but < 5 A	3,471	6,142	3,471
Agricultural	> 5 Acres but < 25 Acres	33	341	33
Commercial	> 20 Acres but < 100 Acres	116	3,906	116
Group 3				
Residential & No Use Code	> 5 A	439	7,913	439
Agricultural	> 25 Acres	8	657	8
Commercial	> 100 Acres	8	1,380	8
Total		385,701	117,159	385,701

Duration of Assessment

The duration of the Assessment, pursuant to Resolution 96-03, is for fiscal year 1996-97 and every fiscal thereafter, so long as mosquitoes and vectors remain in existence and the District requires funding for vector surveillance and control activities and projects within the District.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with District Manager of the San Gabriel Valley Mosquito and Vector Control District or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County of Los Angeles for collection, the District Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Manager, or his or her designee, shall be referred to the Board of Trustees. The decision of the District Board of Trustees shall be final.

Assessment

Whereas, the San Gabriel Valley Mosquito and Vector Control District directed the undersigned Engineer of Work to prepare and file a report for the Assessments for fiscal year 2026-27;

Now, Therefore, the undersigned in accordance with the provisions of Article XIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Board of Trustees, hereby make the following determination of an assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the San Gabriel Valley Mosquito and Vector Control District.

The total estimated expenditures for vector surveillance and control services to be funded by revenue from the Assessment for FY 2026-27 are \$7,714,020.

The boundaries of the District are contiguous with the boundaries of the District, as defined by the State Board of Equalization. The lines and dimensions of each lot or parcel with the District are shown on the maps of the Assessor of the County of Los Angeles and are incorporated herein by reference.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the Assessment for the fiscal year 2026-27 for each parcel or lot of land within the said District in accordance to the method of assessment apportionment established in 1996 pursuant to Resolution 96-03.

The total Assessments and Assessment rates for fiscal year 2026-27 are as follows:

FIGURE 4 – Assigned Benefit Units

Land Use	Number of Parcels	Total Assessment	% of Total Assessment
Residential/No Use Code	361,647	\$7,232,940	94%
Commercial	23,603	\$472,060	6%
Agricultural	451	\$9,020	0%
Total	385,701	\$7,714,020	100%
Assessment Rate per Base Unit		\$14.41	
Assessment Rate per Acreage Unit		\$5.59	

Dated: April 21, 2026

Engineer of Work

By _____

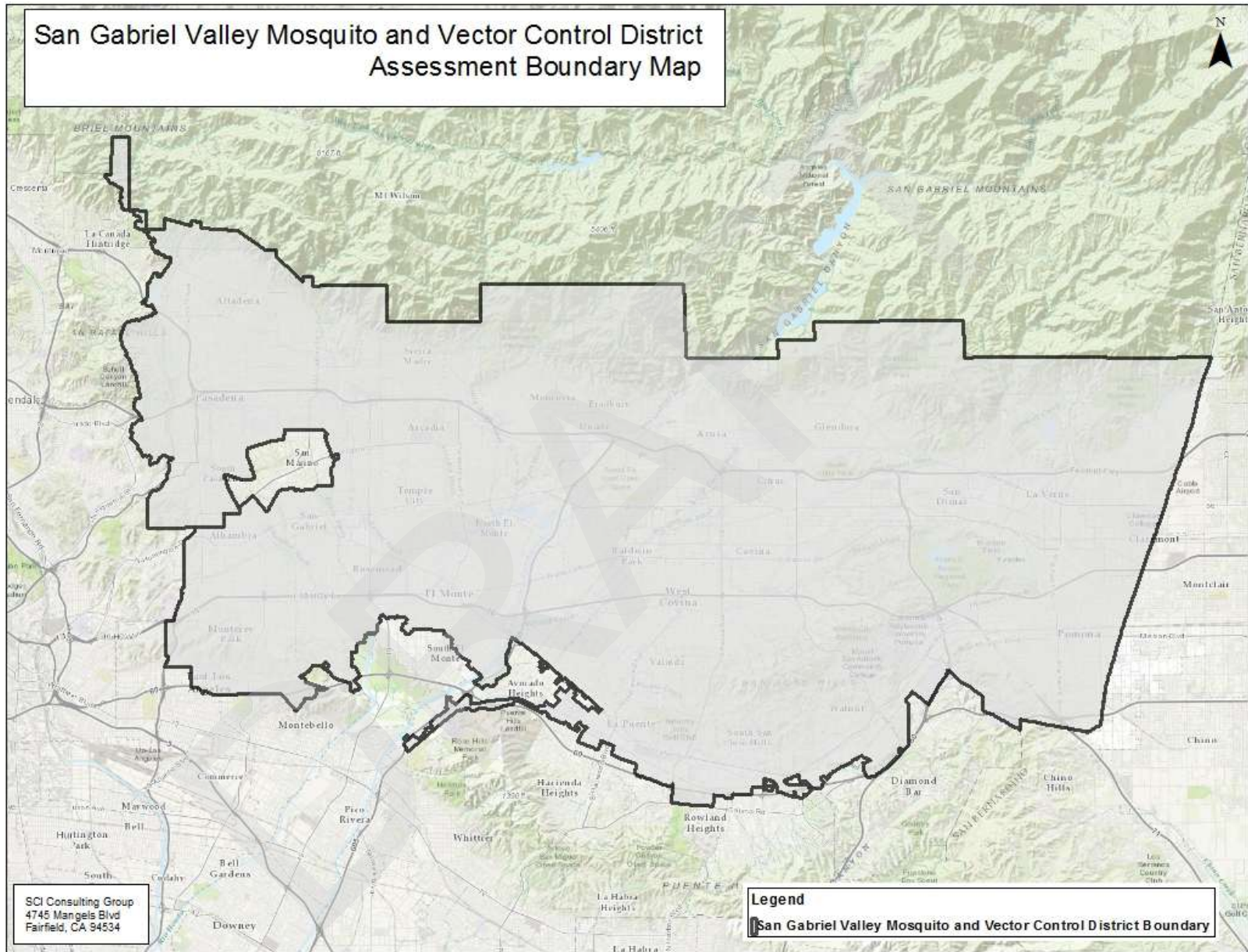
John W. Bliss, License No. C052091

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Assessment Diagram

The Assessment Area includes all properties within the boundaries of San Gabriel Valley Mosquito and Vector Control District and is displayed on the following Assessment Diagram.

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San Gabriel Valley Mosquito and Vector Control District
Mosquito and Vector Control Assessment
Engineer's Report

Assessment Roll

Reference is hereby made to the Assessment Roll in and for the assessment proceedings on file in the office of the San Gabriel Valley Mosquito and Vector Control District, as the Assessment Roll is too voluminous to be bound with this Report.

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Providing the Highest Level of Protection From Vectors & Vector-borne Diseases in San Gabriel Valley



(626) 814-9466



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1145 N. Azusa Canyon Road
West Covina, CA 91790



DRAFT ANNUAL BUDGET FY 2026-2027

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT DRAFT ANNUAL BUDGET - FY 2026-2027

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SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

1145 N. Azusa Canyon Road, West Covina, CA 91790

626-814-9466 | sgvmosquito.org

**To: Meshal Kashifalghita, President, Board of Trustees
Corey Calaycay, Chair, Finance and Audit Committee
Members of the SGVMVCD Board of Trustees**

Re: Fiscal Year 2026/27 Annual Budget Transmittal

It is my pleasure to present the Fiscal Year (FY) 2026/27 Annual Budget to the San Gabriel Valley Mosquito and Vector Control District Board of Trustees for consideration and adoption.

The FY 2026/27 Annual Budget includes projected revenue of \$7,889,020 and projected expenditures of \$8,224,020, resulting in a planned deficit of (\$335,000). This deficit is intentional and reflects the District's long-term financial strategy to prepare for a Proposition 218 ballot initiative planned for Fall 2027. The deficit will be funded through a designated reserve account established specifically for this purpose.

The budget reflects the vision and priorities of the Board of Trustees, with the primary objective of successfully achieving the District's mission. All current programs and services remain fully funded, ensuring a comprehensive Integrated Vector Management program designed to reduce the threat of vector-borne disease. The budget also addresses current and emerging public health challenges, including invasive mosquito species, disease outbreak response, black fly activity, and post-fire mosquito control efforts.

A key focus of this budget is the District's long-term financial sustainability. The District's current benefit assessment remains at \$20.00 per parcel, which is at its maximum allowable level. Without a new funding mechanism, maintaining current service levels beyond 2030 will not be feasible. To address this, the District is advancing a Proposition 218 ballot initiative that may be presented to voters in 2027. In support of this effort, the FY 2026/27 budget includes \$608,000 for legal services, contract support, and community outreach associated with the initiative. This investment represents a proactive step to preserve service levels and avoid future reductions in public health protection.

Projected expenditures reflect both ongoing operational needs and targeted strategic investments. Salaries and benefits are budgeted at \$5.82 million, an increase of approximately \$267,583 (4.8%) over the prior fiscal year, driven by a 3% cost-of-living adjustment (COLA) and anticipated step and merit-based increases. Maintenance and operations costs are budgeted at \$2.35 million, and while core operational costs remain relatively consistent with the prior year, the overall increase is primarily attributable to one-time and programmatic expenditures associated with the Proposition 218 initiative. Capital outlay is budgeted at \$50,000, a decrease from the prior year.

The District continues to proactively address long-term liabilities. In addition to the required CalPERS Unfunded Accrued Liability (UAL) payment of \$147,234, the budget includes \$350,000 in additional discretionary payments (ADP) toward pension liability and \$150,000 for Other Post-Employment Benefits (OPEB). These contributions demonstrate the District's continued commitment to reducing long-term obligations and maintaining financial stability.

At the direction of the Board of Trustees, the Emergency Response program remains funded at \$100,000 to ensure the District is prepared to respond to unforeseen public health threats, including local disease transmission and other emergency events.

The District remains committed to protecting public health through effective mosquito and vector control, proactive disease surveillance, and strong community engagement. This budget reflects a balanced approach, maintaining current service levels, addressing emerging challenges, and preparing for the financial realities ahead.

I respectfully submit the FY 2026/27 Annual Budget for your review and consideration.

Respectfully,



Jason Farned
District Manager

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ASSESSMENT RATES

San Gabriel Valley Mosquito and Vector Control District Preliminary Assessment FY 26-27

For Fiscal Year 2026-2027 the budget is \$ 7,714,020
 To account for delinquent payments 7,719,020 will be billed.

Parcels in the District are divided into three land use categories.

Indirect costs are distributed evenly among the parcels, and include all expenditures not related to actual inspection and control.

Direct costs are based on the size and land use category of each parcel, and include expenditures related to inspection and control.

The resources used to inspect and treat the parcels in each Group below are equivalent.

Land Use Category		Parcels	Acres	Units
Group 1				
Residential & No Use Code	< or = to 1 A	357,737	75,921	357,737
Agricultural	< or = to 5 Acres	410	338	410
Commercial	< or = 20 Acres	23,479	20,561	23,479
Group 2				
Residential & No Use Code	> 1 A but < 5 A	3,471	6,142	3,471
Agricultural	> 5 Acres but < 25 Acres	33	341	33
Commercial	> 20 Acres but < 100 Acres	116	3,906	116
Group 3				
Residential & No Use Code	> 5 A	439	7,913	439
Agricultural	> 25 Acres	8	657	8
Commercial	> 100 Acres	8	1,380	8
Total		385,701	117,159	385,701

For Direct Costs:

One Unit is the designation for the time and labor needed to inspect and treat a site in a given land use category.

	Maximum
Parcels in Group 1 are assessed at one unit.	1
Parcels in Group 2 are assessed up to a maximum of five units.	1
Parcels in Group 3 are assessed at the maximum of five units.	1

The indirect costs associated with operating the District comprise 30.46% of the total budget.
 The indirect costs budgeted for FY 2026-2027 are \$ 2,349,400.00
 The indirect cost to each parcel in the District is \$ 6.09

The direct costs associated with operating the District comprise 75.51% of the total budget.
 The direct costs budgeted for FY 2026-2027 are \$ 5,824,620.00
 The direct cost to each unit in the District is \$ 15.10

The benefit assessment for each parcel in the District for Fiscal Year 2026-2027 will range from:

\$ 20.00 to \$20.00

100% of the parcels in the District will be assessed at the maximum rate.

Reconciliation to Authorized Maximum Rate

	<i>Annual Total</i>	<i>Per Parcel</i>
Proportional cost-based rate per parcel (indirect + direct) <i>(indirect \$6.09 per parcel + direct \$15.10 per unit)</i>	\$	21.19
Plus: Capital Outlay (excluded from matrix calculation)	\$ 50,000	\$ 0.13
Full cost of service per parcel	\$	21.32
Less: Non-assessment revenues (delinquent collections + interest)	(\$175,000)	(\$0.45)
Less: Board-authorized reserve contribution	(\$335,000)	(\$0.87)
Authorized maximum rate applied	\$	20.00

For FY 2026-27, the full cost of providing vector surveillance and control services exceeds the revenue that can be generated at the authorized maximum rate of \$20.00 per parcel. The difference will be funded through \$175,000 in non-assessment revenues and a Board-authorized transfer of \$335,000 from accumulated reserves, as reflected in the Estimate of Cost (Figure 1 of the Engineer's Report). No change to the authorized assessment rate, rate structure, or method of apportionment is proposed.

REVENUE AND EXPENDITURES OVERVIEW

Revenue as compared to FY 2025-2026 adopted budget:

- Revenue from *Assessments* increased \$1,860 (0.02%).

Expenditures as compared to FY 2025-2026 adopted budget:

- **Total Expenditures** increased \$826,783 (11.18%).
- **Salaries and Benefits** increased \$267,583 (4.82%).
 - Includes a 3% COLA increase for all staff and potential merit increases.
 - Includes staffing adjustments across departments including three (3) limited term benefited positions and one (1) additional extra help position to support department specific needs including anticipated emergency response efforts, Sterile Insect Technique (SIT) initiative, and enhanced community outreach initiatives.
 - Limited Term Vector Control Technician in Operations Department
 - Limited Term Vector Control Technician in Surveillance Department
 - Limited Term Outreach Assistant in Communications Department
 - Extra Help Vector Control Technician in Operations Department
- **Maintenance and Operations** increased \$579,200 (32.72%).
 - The increase is primarily attributable to the addition of the \$608,000 Prop 218 Initiative budget line item to support the upcoming Prop 218 process.
- **Capital Outlay** decreased \$20,000 (-28.57%)
 - \$50,000 has been designated for one (1) replacement vehicle

Net Revenue and Expenditures shows a negative balance of (\$335,000).

- The FY 26-27 Budget reflects a planned use of designated reserves to fund the District's strategic Prop 218 initiative (*Prop 218 Ballot Initiative*).

Note:

- The FY 2025-2026 Estimated Actual includes one-time revenues including Eaton Burn Funding, FEMA reimbursements, VCJPA insurance claim, and VCJPA retroactive adjustment refund, in addition to \$309,479 in capital outlay expenditures related to the solar installation project deferred from the prior fiscal year. As a result, this figure does not reflect a typical operating surplus.

REVENUE AND EXPENDITURES SUMMARY

ACCOUNT CLASSIFICATION	FY 2023-2024 Final	FY 2024-2025 Final	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
REVENUE					
Assessments	6,447,354.00	7,541,711.00	7,712,160.00	7,712,160.00	7,714,020.00
Delinquent Assessments	19,597.00	21,030.00	5,000.00	5,000.00	5,000.00
Interest Earnings	385,044.00	260,765.00	170,000.00	170,000.00	170,000.00
Other Revenue	25,140.00	15,586.00	-	615,048.00	-
Total Revenue	6,877,135.00	7,839,092.00	7,887,160.00	8,502,208.00	7,889,020.00
EXPENDITURES					
Salaries and Benefits	4,449,768.00	5,228,805.00	5,557,037.00	5,557,037.00	5,824,620.00
Maintenance and Operations	1,352,500.00	1,402,472.00	1,770,200.00	1,770,200.00	2,349,400.00
Capital Outlay	21,519.00	349,140.00	70,000.00	379,479.00	50,000.00
Total Expenditures	5,823,787.00	6,980,417.00	7,397,237.00	7,706,716.00	8,224,020.00
NET REVENUE AND EXPENDITURES	1,053,348.00	858,675.00	489,923.00	795,492.00	(335,000.00)

EXECUTIVE DEPARTMENT OVERVIEW

The San Gabriel Valley Mosquito and Vector Control District was established in 1989 to protect residents from vector-borne diseases, more specifically at that time, to address a local outbreak of a mosquito-borne disease called St. Louis encephalitis.

The District provides mosquito and black fly control services to 26 cities in the San Gabriel Valley, and some unincorporated portions of Los Angeles County; a total area of 259 square miles. The District is governed by a 27-member Board of Trustees, consisting of an appointed representative from each city and unincorporated portions of the County of Los Angeles. The District's services are funded by a benefit assessment levied on each parcel in the District.

The Executive Department is comprised of the District Manager and the Clerk of the Board/Administrative Assistant. The District Manager is appointed by the Board of Trustees and serves at its pleasure. The District Manager is the Chief Officer of the District. The District Manager appoints all department heads and is responsible for overseeing the daily operations of the District. The District Manager is assisted by the Clerk of the Board/Administrative Assistant. The Clerk of the Board/Administrative Assistant is responsible for the preparation of the agenda for the Trustee Board meetings and the maintaining of all official District documents and records.

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

Executive Department Budget Highlights:

- **Net Expenditures** increased \$23,100 (5.10%) over last fiscal year.
- **Salaries and Benefits** increased \$23,100 (5.10%) over last fiscal year.
 - Includes a 3% COLA increase for staff and potential merit increases.
- **Organizational Expenditures** no changes over last fiscal year.

EXECUTIVE DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
SALARIES AND BENEFITS						
6500-100	Salaries - Exempt	258,979.86	282,984.60	305,459.76	305,459.76	325,593.36
6501-100	Salaries - Non Exempt	-	-	-	-	-
6503-100	Salaries - Vacation	5,398.80	8,124.60	8,818.80	8,818.80	9,392.40
6504-100	Salaries - Holiday	-	-	-	-	-
6505-100	Salaries - Sick Pay	1,799.60	1,975.60	2,115.80	2,115.80	2,180.80
6507-100	Medicare	3,952.30	4,318.95	4,587.64	4,587.64	4,888.86
6510-100	Cafeteria Benefit	19,925.62	16,484.18	37,200.00	37,200.00	37,200.00
6515-100	CalPERS Classic Normal Cost	-	-	-	-	-
6516-100	CalPERS PEPRA Normal Cost	18,872.82	21,077.59	24,314.64	24,314.64	25,819.56
6512-100	DM 457 Contribution	5,260.34	7,869.22	8,802.00	8,802.00	9,071.54
6513-100	DM Car Allowance	5,500.00	6,000.00	6,000.00	6,000.00	6,000.00
	Total Salaries and Benefits	319,689.34	348,834.74	397,298.64	397,298.64	420,146.52
ORGANIZATIONAL EXPENDITURES						
6601-100	Board Expenses	29,713.65	29,934.77	40,000.00	40,000.00	40,000.00
6602-100	Branded Apparel	62.88	814.62	500.00	500.00	500.00
6617-100	Professional Development	-	43.17	500.00	500.00	500.00
6619-100	Travel, Meetings and Conferences	13,179.59	7,350.23	15,000.00	20,000.00	15,000.00
	Total Organizational Expenditures	42,956.12	38,142.79	56,000.00	61,000.00	56,000.00
	Net Expenditures	362,645.46	386,977.53	453,298.64	458,298.64	476,146.52

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

The Administrative Services Department is responsible for a number of the District's administrative functions, including finance, human resources, payroll, and risk management. Financial activities consists of budget preparation, accounting, investments, audits, accounts payables and receivables: administering petty cash; deferred compensation programs; and ensuring government accounting requirements and standards.

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

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

The Administration Department is comprised of the Director of Administrative Services, Human Resources Analyst, and Accounting Specialist who support staff with the day-to-day administrative duties and processes for the District. The Accounting Specialist position is currently being contracted out and duties completed by a consultant. Two (2) Customer Service Representatives provide assistance and guidance to the residents of the San Gabriel Valley.

Administrative Services Department Budget Highlights:

- **Net Expenditures** increased \$25,742 (5.05%) over last fiscal year.
- **Salaries and Benefits** increased \$25,742 (5.05%) over last fiscal year.
 - Includes a 3% COLA increase for staff and potential merit increases.
- **Organizational Expenditures** no changes over last fiscal year.

ADMINISTRATIVE SERVICES DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
SALARIES AND BENEFITS						
6500-200	Salaries - Exempt	149,920.35	209,722.30	234,878.76	234,878.76	148,663.32
6501-200	Salaries - Non Exempt	100,305.72	104,083.48	112,230.00	112,230.00	202,566.78
6502-200	Salaries - Overtime	1,691.53	264.65	1,500.00	1,500.00	1,500.00
6503-200	Salaries - Vacation	23,717.26	10,831.99	7,708.80	7,708.80	17,436.24
6504-200	Salaries - Holiday	6,534.47	7,252.26	8,094.24	8,094.24	14,153.58
6505-200	Salaries - Sick Pay	11,309.66	9,185.50	6,167.04	6,167.04	9,675.60
6507-200	Medicare	4,380.87	5,200.26	5,334.70	5,334.70	5,665.09
6510-200	Cafeteria Benefit	38,646.07	44,012.12	74,400.00	74,400.00	74,400.00
6515-200	CalPERS Classic Normal Cost	17,740.76	14,893.57	16,939.80	16,939.80	18,596.76
6516-200	CalPERS PEPR Normal Cost	9,281.44	17,020.30	18,564.60	18,564.60	18,902.16
	Total Salaries and Benefits	363,528.13	422,466.43	485,817.94	485,817.94	511,559.53
ORGANIZATIONAL EXPENDITURES						
6602-200	Branded Apparel	157.20	-	500.00	500.00	500.00
6604-200	Computer Software	11,964.14	15,086.52	16,500.00	16,500.00	16,500.00
6616-200	Printing and Reproduction	-	-	500.00	500.00	500.00
6617-200	Professional Development	-	833.26	500.00	500.00	500.00
6619-200	Travel, Meetings and Conferences	3,249.89	2,477.57	6,000.00	6,000.00	6,000.00
	Total Organizational Expenditures	15,371.23	18,397.35	24,000.00	24,000.00	24,000.00
	Net Expenditures	378,899.36	440,863.78	509,817.94	509,817.94	535,559.53

OPERATIONS DEPARTMENT OVERVIEW

The Operations Department is responsible for implementing mosquito and vector control prevention strategies in the field. Long-term mosquito prevention is accomplished by incorporating Integrated Vector Management methodologies, which uses a combination of applied field techniques involving physical, chemical, and biological control methods. The Operations Department is also responsible for the management, repair, and maintenance of the District's facility and fleet.

Responsibilities of operational field staff include the inspection and treatment of neglected pools and ponds, channels, underground storm drains, spreading basins, rivers, flood channels, street gutters, and other urban mosquito breeding sources. They also work with city officials and other public agencies to improve infrastructure and communicate public health threats.

The Operations Department is comprised of the Director of Operations, fourteen (14) Vector Control Specialists and eleven (11) seasonal employees who perform mosquito prevention and management during the peak months. One (1) Data Analyst supports all aspects of the operation through the extraction and analysis of information. One (1) Maintenance Coordinator provides maintenance, fleet, and facility oversight. One (1) Limited Term Vector Control Technician was added to support Eaton Burn Area response efforts.

Operations Department Budget Highlights:

- **Net Expenditures** increased \$33,632 (1.10%) over last fiscal year.
- **Salaries and Benefits** increased \$128,432 (5.06%) over last fiscal year.
 - Includes a 3% COLA increase for staff and potential merit increases.
 - One additional seasonal position (Extra Help Vector Control Technician) was added to support anticipated emergency response efforts.
 - One benefited limited term position (Limited Term Vector Control Technician) was added to support Eaton Burn Area response efforts.
- **Organizational Expenditures** decreased \$94,800 (-18.59%) over last fiscal year.
 - *Pesticides* decreased \$90,000 (50%) within the Operations budget, primarily due to a \$36,000 reallocation to the Surveillance Department and elevated expenditures in the prior fiscal year. Does not reflect a proportional reduction in overall pesticide needs.
 - *Safety Supplies* decreased \$2,000 (-26.67%) due to reduced anticipated supply needs.
 - *Facility Maintenance* decreased \$6,000 (-6.98%) due to reduced anticipated facility maintenance needs.
 - *Work Boots* increased \$700 (12.73%) to support additional seasonal staff.
 - *Uniforms* increased \$2,500 (16.67%) due to the reallocation of uniform costs from the Surveillance Department to Operations Department. Does not reflect an increase in overall budget.

OPERATIONS DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
SALARIES AND BENEFITS						
6500-300	Salaries - Exempt	135,435.69	138,239.20	144,481.92	144,481.92	148,875.48
6501-300	Salaries - Non Exempt	1,029,897.92	1,204,887.85	1,239,707.34	1,239,707.34	1,300,482.08
6502-300	Salaries - Overtime	55,933.84	83,415.85	70,000.00	70,000.00	70,000.00
6503-300	Salaries - Vacation	96,913.30	93,742.47	108,390.30	108,390.30	119,599.04
6504-300	Salaries - Holiday	67,950.19	78,283.66	90,098.82	90,098.82	97,300.98
6505-300	Salaries - Sick Pay	71,725.10	63,663.29	80,007.54	80,007.54	86,836.42
6506-300	Salaries - Extra Help	180,975.57	198,338.90	295,864.08	295,864.08	315,132.56
6507-300	Medicare	25,534.64	28,683.97	33,546.44	33,546.44	35,452.00
6510-300	Cafeteria Benefit	174,745.89	205,618.90	312,600.00	312,600.00	320,350.00
6515-300	CalPERS Classic Normal Cost	55,097.32	59,832.09	63,453.12	63,453.12	66,114.60
6516-300	CalPERS PEPR Normal Cost	77,761.97	90,876.20	87,709.92	87,709.92	94,857.29
6508-300	Social Security	7,934.49	7,816.65	14,513.76	14,513.76	13,804.56
	Total Salaries and Benefits	1,979,905.92	2,253,399.03	2,540,373.24	2,540,373.24	2,668,805.01
ORGANIZATIONAL EXPENDITURES						
6602-300	Branded Apparel	1,283.86	1,106.47	2,000.00	2,000.00	2,000.00
6604-300	Computer Software	24,865.99	26,367.66	30,000.00	30,000.00	30,000.00
6617-300	Professional Development	-	690.00	1,000.00	1,000.00	1,000.00
6619-300	Travel, Meetings and Conferences	4,187.22	5,617.71	10,000.00	10,000.00	10,000.00
6623-300	Aerial Operations	27,146.88	26,886.88	30,000.00	30,000.00	30,000.00
6624-300	Gasoline	60,411.45	49,557.48	68,000.00	68,000.00	68,000.00
6625-300	Operations Supplies	3,219.68	10,067.25	8,000.00	8,000.00	8,000.00
6626-300	Pesticides	93,705.99	224,211.35	180,000.00	180,000.00	90,000.00
6627-300	Pool Notifications	4,458.89	9,358.53	12,000.00	12,000.00	12,000.00
6628-300	Safety Supplies	3,734.88	10,253.35	7,500.00	7,500.00	5,500.00
6629-300	Equipment Maintenance	2,551.53	3,078.56	3,000.00	3,000.00	3,000.00
6630-300	Facility Maintenance	67,557.72	89,409.57	86,000.00	86,000.00	80,000.00
6631-300	Grounds Maintenance	1,581.16	1,298.37	2,000.00	2,000.00	2,000.00
6632-300	Vehicle Maintenance	55,626.84	56,257.94	50,000.00	50,000.00	50,000.00
6633-300	Work Boots	4,268.80	5,451.09	5,500.00	5,500.00	6,200.00
6634-300	Uniforms	12,993.59	13,867.51	15,000.00	15,000.00	17,500.00
	Total Organizational Expenditures	367,594.48	533,479.72	510,000.00	510,000.00	415,200.00
	Net Expenditures	2,347,500.40	2,786,878.75	3,050,373.24	3,050,373.24	3,084,005.01

SURVEILLANCE DEPARTMENT OVERVIEW

The Surveillance Department is responsible for the surveillance of disease-carrying insects and occurrences of vector-borne diseases, data management and analysis, as well as technical and data advisory support to develop programs and direct District resources. The disease surveillance program serves as an early warning system in the detection of mosquito-borne viruses that can infect people and animals. Testing for the presence of viruses and pathogens in mosquitoes and wild birds helps identify disease transmission before human cases occur. Additionally this testing systems provides a proficiency check to our current control methodology and allows insight into necessary changes.

The Surveillance Department is comprised of the Director of Scientific Services, one (1) Vector Ecologist, one (1) Assistant Vector Ecologist, and two (2) Vector Control Specialist I's who monitor mosquito populations and environmental evidence of arbovirus transmission to aid in efficiently targeting operational and communications efforts. One (1) Limited Term Extra Help Vector Control Technician was added to support Eaton Burn Area response efforts. The Surveillance department has established a proactive surveillance system to serve the communities of the District.

The Vector Ecologist is involved in developing control and monitoring strategies for both native and invasive mosquito species. They are responsible for conducting studies to improve mosquito treatment efficacy and monitoring for pesticide resistance. The Assistant Vector Ecologist is charged with the day to day activities of the surveillance staff and ensuring goals set by the Director of Scientific Programs are met. The team set traps weekly for arbovirus surveillance and performs additional surveillance in areas of emerging disease transmission.

Surveillance Department Budget Highlights:

- **Net Expenditures** increased \$69,104 (9.35%) over last fiscal year.
- **Salaries and Benefits** increased \$35,604 (5.25%) over last fiscal year.
 - Includes a 3% COLA increase for staff and potential merit increases.
 - One seasonal position (Extra Help Vector Control Technician) was eliminated and reallocated to the Communications Department.
 - One benefited limited term position (Limited Term Vector Control Technician) was added to support Eaton Burn Area response efforts.
- **Organizational Expenditures** increased \$33,500 (54.92%) over last fiscal year.
 - A new \$36,000 *Pesticides* budget line item was added to support the Sterile Insect Technique (SIT) initiative, funded through a reallocation from the Operations Department pesticide budget. Does not reflect a proportional increase in the overall pesticide budget.
 - *Uniforms* decreased \$2,500 due to the reallocation of uniform costs from the Surveillance Department to the Operations Department and elimination of the department budget line item. Does not reflect a reduction in overall District budget.
 - *State Certification* decreased \$2,500 (25%) due to reduced anticipated certification costs.

SURVEILLANCE DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
SALARIES AND BENEFITS						
6500-400	Salaries - Exempt	120,828.44	128,108.20	143,336.16	143,336.16	148,275.48
6501-400	Salaries - Non Exempt	259,712.19	273,907.46	306,415.02	306,415.02	343,916.06
6502-400	Salaries - Overtime	874.45	1,387.13	1,500.00	1,500.00	1,500.00
6503-400	Salaries - Vacation	15,673.92	11,916.07	18,630.24	18,630.24	22,218.24
6504-400	Salaries - Holiday	15,499.74	17,167.21	21,786.66	21,786.66	26,322.66
6505-400	Salaries - Sick Pay	8,490.09	11,847.04	15,476.90	15,476.90	18,139.44
6506-400	Salaries - Extra Help	-	9,032.38	27,637.36	27,637.36	-
6507-400	Medicare	6,081.11	6,715.69	8,192.94	8,192.94	8,068.92
6510-400	Cafeteria Benefit	52,220.04	57,522.25	93,000.00	93,000.00	100,750.00
6515-400	CalPERS Classic Normal Cost	-	-	-	-	-
6516-400	CalPERS PEPR Normal Cost	30,593.47	34,802.10	40,026.72	40,026.72	44,128.27
6508-400	Social Security	-	188.69	1,713.52	1,713.52	-
	Total Salaries and Benefits	509,973.45	552,594.22	677,715.52	677,715.52	713,319.07
ORGANIZATIONAL EXPENDITURES						
6602-400	Branded Apparel	3,973.70	-	500.00	500.00	500.00
6604-400	Computer Software	-	-	500.00	500.00	500.00
6617-400	Professional Development	-	116.33	500.00	500.00	500.00
6619-400	Travel, Meetings and Conferences	3,018.15	10,552.24	10,000.00	10,000.00	10,000.00
6626-400	Pesticides	-	-	-	36,000.00	36,000.00
6635-400	Arbovirus Testing Supplies	11,207.84	20,100.33	22,000.00	22,000.00	22,000.00
6636-400	Mosquito Fish Supplies	716.72	1,200.81	2,500.00	2,500.00	2,500.00
6637-400	State Certification	1,190.00	5,935.00	10,000.00	10,000.00	7,500.00
6638-400	Surveillance Supplies	11,324.92	16,787.35	15,000.00	15,000.00	15,000.00
	Total Organizational Expenditures	31,431.33	54,692.06	61,000.00	97,000.00	94,500.00
	Net Expenditures	541,404.78	607,286.28	738,715.52	774,715.52	807,819.07

COMMUNICATIONS DEPARTMENT OVERVIEW

The Communications Department mission is to increase transparency and credibility through multi-media dialogue in order to engage and motivate internal, local, regional, statewide, and nationwide stakeholders to take action and become public health agents of change in their communities and in San Gabriel Valley.

Education activities and campaigns conducted by the Communications Department range from hyper-local targeting to the regional level. Department staff will regularly collaborate with other public health partners and organizations to increase reach and awareness.

The Communications Department is comprised of the Director of Communications, two (2) Education Specialists, one (1) Communications Specialist, and one (1) Outreach Assistant who provide outreach to nearly 2 million residents within the District. One (1) Limited Term Outreach Assistant was added to support Eaton Burn Area response efforts. Two (2) seasonal Extra Help Outreach Assistants were added to support enhanced community outreach initiatives.

Our outreach services include community presentations, school presentations, coordinating and staffing event booths, delivering brochures, meeting community and elected officials, and maintaining communications with community partners. The demand for our services continues to grow as more stakeholders request in-person participation, virtual presentations, and online content that staff produces in-house.

Communications Department Budget Highlights:

- **Net Expenditures** increased \$83,510 (10.80%) over last fiscal year.
- **Salaries and Benefits** increased \$83,510 (10.80%) over last fiscal year.
 - Includes a 3% COLA increase for staff and potential merit increases.
 - One additional seasonal position (Extra Help Outreach Assistant) was reallocated from the Surveillance Department, resulting in a total of two seasonal positions in the Communications Department to support enhanced community outreach initiatives.
 - One benefited limited term position (Limited Term Outreach Assistant) was added to support Eaton Burn Area response efforts.
- **Organizational Expenditures** remained flat overall over last fiscal year, with internal reallocations to support program needs.
 - *Branded Apparel* increased \$100 (20%) due to additional department staffing.
 - *Computer Software* increased \$1,000 (13.33%) due to increased subscription and licensing costs.
 - *Website and Email Services* increased \$3,000 (42.86%) to support the EcoHealth website transition.
 - These increases were offset by reductions in *Travel, Meetings, and Conferences, Education Program, and Media Production*.

COMMUNICATIONS DEPARTMENT BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
SALARIES AND BENEFITS						
6500-500	Salaries - Exempt	91,969.46	130,259.20	143,936.16	143,936.16	148,875.48
6501-500	Salaries - Non Exempt	280,584.95	284,203.90	303,376.02	303,376.02	322,635.62
6502-500	Salaries - Overtime	3,447.86	51.93	1,500.00	1,500.00	1,500.00
6503-500	Salaries - Vacation	23,241.34	20,494.06	22,070.28	22,070.28	28,381.68
6504-500	Salaries - Holiday	17,702.47	19,102.92	21,305.34	21,305.34	25,415.46
6505-500	Salaries - Sick Pay	12,337.74	22,594.42	18,000.34	18,000.34	21,204.23
6506-500	Salaries - Extra Help	-	7,757.40	27,637.36	27,637.36	59,158.72
6507-500	Medicare	6,392.51	7,266.51	8,228.36	8,228.36	9,780.53
6510-500	Cafeteria Benefit	61,957.77	55,993.67	93,000.00	93,000.00	100,750.00
6515-500	CalPERS Classic Normal Cost	11,214.53	12,583.46	13,250.88	13,250.88	13,631.88
6516-500	CalPERS PEPPRA Normal Cost	24,591.27	29,257.70	31,775.40	31,775.40	34,302.43
6508-500	Social Security	-	949.59	1,713.52	1,713.52	3,667.84
	Total Salaries and Benefits	533,439.90	590,514.76	685,793.66	685,793.66	769,303.87
ORGANIZATIONAL EXPENDITURES						
6602-500	Branded Apparel	465.43	444.73	500.00	500.00	600.00
6604-500	Computer Software	2,780.90	5,508.79	7,500.00	7,500.00	8,500.00
6616-500	Printing and Reproduction	8,520.66	10,555.32	10,500.00	10,500.00	10,500.00
6617-500	Professional Development	-	747.09	500.00	500.00	500.00
6619-500	Travel, Meetings and Conferences	6,336.61	9,335.13	11,000.00	11,000.00	10,000.00
6639-500	Advertising	16,724.21	22,374.88	30,000.00	30,000.00	30,000.00
6640-500	Communication Supplies	8,345.71	7,915.54	8,000.00	8,000.00	8,000.00
6641-500	Education Program	12,261.38	10,151.03	10,000.00	10,000.00	7,500.00
6642-500	Event Participation	1,205.17	165.00	1,000.00	1,000.00	1,000.00
6643-500	Media Production	809.56	1,575.11	1,800.00	1,800.00	1,200.00
6644-500	Website and Email Services	6,477.02	5,517.68	7,000.00	7,000.00	10,000.00
	Total Organizational Expenditures	63,926.65	74,290.30	87,800.00	87,800.00	87,800.00
	Net Expenditures	597,366.55	664,805.06	773,593.66	773,593.66	857,103.87

NON-DEPARTMENTAL OVERVIEW

Non-Departmental Budget Highlights:

- **Net Expenditures** increased \$594,196 (31.79%) over last fiscal year.
- **Salaries and Benefits** decreased \$28,804 (-3.74%) over last fiscal year.
 - *Retiree Health Insurance* increased \$2,000 (3.45%) due to anticipated premium costs.
 - *CalPERS Classic Unfunded Liability* decreased \$20,804 (-12.38%) due to reduced required contributions.
 - *CalPERS Additional Discretionary Payments (ADP)* decreased \$10,000 (2.78%) reflecting a reduction in discretionary contributions based on funding strategy.
- **Organizational Expenditures** increased \$643,000 (62.49%) over last fiscal year.
 - A new *Contract Services: Prop 218 Initiative* \$608,000 budget line item was added to support the upcoming Prop 218 process:
 - This includes \$308,000 for a contracted survey phase and \$300,000 for public relations and paid media efforts.
 - *Employee Recognition and Engagement* increased \$2,000 (33.33%) due to additional staffing and service award costs.
 - *Fees and Assessments* increased \$5,000 (4.76%) due to anticipated fees and assessments costs.
 - *Electric Utilities Services* increased \$3,000 (17.65%) due to anticipated utility costs.
 - *VCIPA Workers' Compensation Insurance* increased \$25,000 (17.25%) due to anticipated premium costs.
- **Capital Outlay** decreased \$20,000 (-28.57%) over last fiscal year.
 - \$50,000 has been designated for one (1) replacement vehicle.

NON-DEPARTMENTAL BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
SALARIES AND BENEFITS						
6509-600	Unemployment Insurance	18,854.51	20,000.00	20,000.00	20,000.00	20,000.00
6511-600	Group Term Life Insurance	4,865.44	6,000.00	6,000.00	6,000.00	6,000.00
6514-600	Tuition Reimbursement	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00
6517-600	Retiree Health Insurance	39,705.63	55,000.00	58,000.00	58,000.00	60,000.00
6518-600	CalPERS - Unfunded Liability	115,719.00	136,444.00	168,038.00	115,671.00	147,234.00
6520-600	CalPERS - ADP	470,215.00	696,708.00	360,000.00	360,000.00	350,000.00
6522-600	CalPERS Post Retirement - OPEB	50,000.00	150,000.00	150,000.00	150,000.00	150,000.00
	Total Salaries and Benefits	705,359.58	1,072,152.00	770,038.00	717,671.00	741,234.00
ORGANIZATIONAL EXPENDITURES						
6600-600	Bank Charges	17,642.31	14,279.84	23,000.00	23,000.00	23,000.00
6603-600	Computer Hardware	18,012.15	22,054.50	30,000.00	30,000.00	30,000.00
6604-600	Computer Software	79,179.36	34,523.31	40,000.00	40,000.00	40,000.00
6605-600	Emergency Response	-	109,182.23	100,000.00	100,000.00	100,000.00
6606-600	Employee Recognition and Engagement	3,271.90	4,883.70	6,000.00	6,000.00	8,000.00
6607-600	Equipment Leases	21,011.24	23,382.91	23,000.00	28,000.00	23,000.00
6608-600	Fees and Assessments	100,258.35	102,161.59	105,000.00	105,000.00	110,000.00
6609-600	Field Communications	33,545.01	42,404.91	50,000.00	50,000.00	50,000.00
6610-600	Internet Services	11,197.50	6,809.78	20,000.00	20,000.00	20,000.00
6611-600	Membership Dues	31,767.58	29,237.58	40,000.00	50,000.00	40,000.00
6612-600	Misceallaneous Expenses	25.00	821.83	3,000.00	5,000.00	3,000.00
6613-600	Office Supplies	7,715.14	4,512.90	9,000.00	9,000.00	9,000.00
6614-600	Phone Services	17,147.79	13,342.59	25,000.00	25,000.00	25,000.00
6615-600	Postage	9,914.57	1,489.23	2,000.00	2,000.00	2,000.00
6618-600	Recruitments	5,415.70	6,618.53	6,500.00	6,500.00	6,500.00
6620-600	Electric Utility Services	36,505.16	39,243.44	17,000.00	40,000.00	20,000.00
6621-600	Gas Utility Services	2,442.89	2,594.57	4,300.00	4,300.00	4,300.00
6622-600	Water Utility Services	1,757.58	1,754.41	2,600.00	2,600.00	2,600.00
6649-600	Contract Services: Prop 218 Initiative	-	-	-	-	608,000.00
6650-600	Contract Services: Assessment Administration	19,914.18	21,125.00	25,000.00	25,000.00	25,000.00
6651-600	Contract Services: Auditor/Actuarial	23,230.00	14,770.00	26,000.00	26,000.00	26,000.00
6652-600	Contract Services: Bookkeeping	15,673.77	13,281.25	17,000.00	17,000.00	17,000.00
6653-600	Contract Services: Information Technology	41,594.26	59,131.44	60,000.00	60,000.00	60,000.00
6654-600	Contract Services: Investment Advisory	-	8,858.32	10,000.00	10,000.00	10,000.00
6655-600	Contract Services: Legal	31,767.58	35,555.77	50,000.00	50,000.00	50,000.00
6656-600	Other Contract Services	5,053.77	-	5,000.00	5,000.00	5,000.00
6660-600	Insurance: VCJPA Automobile	2,832.00	6,431.00	8,000.00	7,000.00	8,000.00
6661-600	Insurance: VCJPA General Fund	3,726.00	3,891.00	5,000.00	5,000.00	5,000.00
6662-600	Insurance: VCJPA Liability	118,087.00	108,825.00	145,000.00	130,000.00	145,000.00
6663-600	Insurance: VCJPA Property	20,008.00	12,505.00	21,000.00	13,000.00	21,000.00
6664-600	Insurance: VCJPA Workers' Comp	112,417.00	104,617.00	145,000.00	168,000.00	170,000.00
6665-600	Other Insurance	1,268.22	1,369.52	5,500.00	5,500.00	5,500.00
	Total Organizational Expenditures	792,381.01	849,658.15	1,028,900.00	1,067,900.00	1,671,900.00
CAPITAL OUTLAY						
8000-600	Capital Outlay - General	40,836.00	700,000.00	70,000.00	70,000.00	50,000.00
	Net Expenditures	1,538,576.59	2,621,810.15	1,868,938.00	1,855,571.00	2,463,134.00

CAPITAL OUTLAY SUMMARY

ACCOUNT CLASSIFICATION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
OPERATING FUND					
Capital Outlay	21,519.34	700,000.00	70,000.00	379,479.00	50,000.00
Total Operating Fund	<u>21,519.34</u>	<u>700,000.00</u>	<u>70,000.00</u>	<u>379,479.00</u>	<u>50,000.00</u>

FY 2026-2027

\$50,000 has been designated for one (1) replacement vehicle to be funded from Vehicle Replacement Reserve.

DRAFT

RESERVES SUMMARY

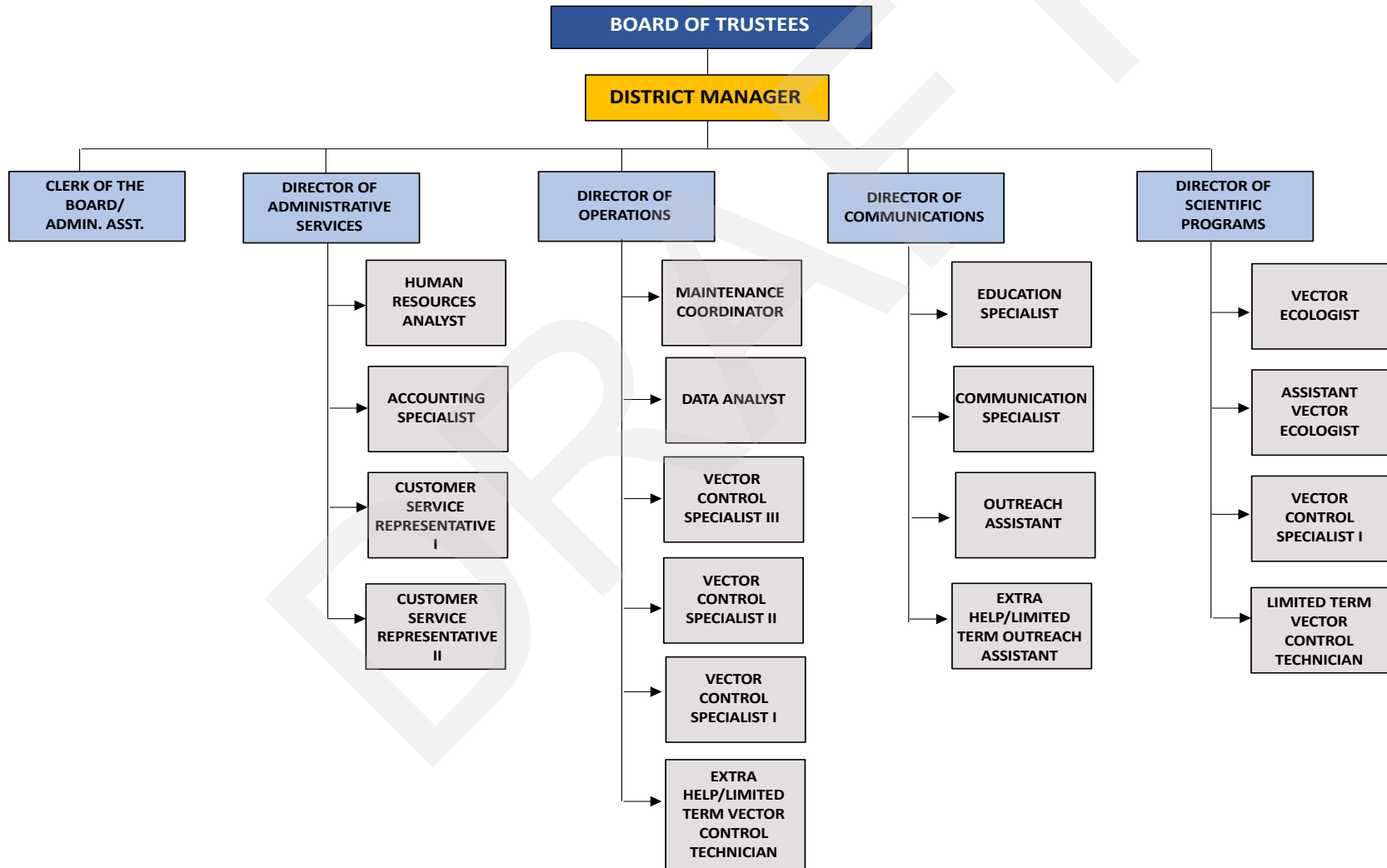
DESCRIPTION	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Adopted	FY 2025-2026 Estimated Actual	FY 2026-2027 Proposed
DESIGNATED RESERVES					
PUBLIC HEALTH EMERGENCY					
Balance	500,000.00	500,000.00	695,000.00	695,000.00	695,000.00
Transfers In	-	195,000.00	-	-	-
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	500,000.00	695,000.00	695,000.00	695,000.00	695,000.00
CAPITAL PROJECTS					
Balance	300,000.00	325,000.00	325,000.00	325,000.00	325,000.00
Transfers In	25,000.00	-	-	-	-
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00
PENSION LIABILITY					
Balance	313,000.00	313,000.00	313,000.00	313,000.00	313,000.00
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	313,000.00	313,000.00	313,000.00	313,000.00	313,000.00
BUILDING/FACILITIES					
Balance	85,000.00	110,000.00	110,000.00	110,000.00	110,000.00
Transfers In	25,000.00	-	-	-	-
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
VEHICLE REPLACEMENT					
Balance	57,500.00	65,000.00	65,000.00	65,000.00	65,000.00
Transfers In	7,500.00	-	-	-	-
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
PROP 218 BALLOT INITIATIVE					
Balance	-	-	690,000.00	690,000.00	1,179,923.00
Transfers In	-	690,000.00	489,923.00	489,923.00	-
Transfers Out	-	-	-	-	(335,000.00)
Net (Use of) Addition to Reserves	-	690,000.00	1,179,923.00	1,179,923.00	844,923.00
STERILE INSECT TECHNIQUE					
Balance	-	-	122,500.00	122,500.00	122,500.00
Transfers In	-	122,500.00	-	-	-
Transfers Out	-	-	-	-	-
Net (Use of) Addition to Reserves	-	122,500.00	122,500.00	122,500.00	122,500.00
Total Designated Reserves	1,313,000.00	2,320,500.00	2,810,423.00	2,810,423.00	2,475,423.00
RESTRICTED RESERVES					
VCIPA MEMBER CONTINGENCY FUND	134,000.00	156,330.00	155,000.00	217,191.00	217,191.00
Total Restricted Reserves	134,000.00	156,330.00	155,000.00	217,191.00	217,191.00
GRAND TOTAL RESERVES	1,447,000.00	2,476,830.00	2,965,423.00	3,027,614.00	2,692,614.00

PERSONNEL SUMMARY

TITLES	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Actual	FY 2026-2027 Proposed
EXECUTIVE (100)				
District Manager	1	1	1	1
Clerk of the Board/Administrative Assistant	1	1	1	1
Department Total	2	2	2	2
ADMINISTRATION (200)				
Director of Administrative Services	1	1	1	1
Human Resources Analyst	1	1	1	1
Accounting Specialist	0	0	0	0
Customer Service Representative II	1	2	2	2
Customer Service Representative I	1	0	0	0
Department Total	4	4	4	4
OPERATIONS (300)				
Director of Operations	1	1	1	1
Maintenance Coordinator	1	1	1	1
Data Analyst	1	1	1	1
Vector Control Specialist III	2	2	2	2
Vector Control Specialist II	8	8	8	8
Vector Control Specialist I	4	4	4	4
Limited Term Vector Control Technician	0	0	1	1
Department Total	17	17	18	18
SURVEILLANCE (400)				
Director of Scientific Programs	1	1	1	1
Vector Ecologist	1	1	1	1
Assistant Vector Ecologist	1	1	1	1
Vector Control Specialist I	2	2	2	2
Limited Term Vector Control Technician	0	0	1	1
Department Total	5	5	6	6
COMMUNICATIONS (500)				
Director of Communications	1	1	1	1
Public Information Officer	0	0	0	0
Education Specialist	2	2	2	2
Communications Specialist	1	1	1	1
Outreach Assistant	1	1	1	1
Limited Term Outreach Assistant	0	0	1	1
Department Total	5	5	6	6
TOTAL FULL TIME EMPLOYEES	33	33	36	36
SEASONALS				
Extra Help Vector Control Technician (Operations)	10	8	10	11
Extra Help Vector Control Technician (Surveillance)	0	0	1	0
Extra Help Outreach Assistant	0	0	1	2
TOTAL SEASONAL EMPLOYEES	10	8	12	13
TOTAL DISTRICT EMPLOYEES	43	41	48	49

ORGANIZATIONAL CHART

San Gabriel Valley Mosquito & Vector Control District



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QUARTERLY INVESTMENT REPORT 2026: QUARTER 1

Accounts	2025 - Quarter 4		2026 - Quarter 1		Variance		Earned Interest
	Ending Balance	Yield	Ending Balance	Yield	Balance	Yield	
Investment Funds							
Local Agency Investment Fund (LAIF)	\$ 3,591.79	4.02%	\$ 641,649.91	3.82%	\$ 638,058.12	-0.20%	\$ 37.98
Los Angeles County Pool (PB1)	\$ 3,049,880.52	3.22%	\$ 3,741.35	3.04%	\$ (3,046,139.17)	-0.18%	\$ 4,812.13
VCJPA Contingency Fund	\$ 216,371.00	3.82%	\$ 217,191.00	4.12%	\$ 820.00	0.30%	\$ 820.00
California CLASS	\$ 1,251,672.92	3.87%	\$ 3,733,229.64	3.69%	\$ 2,481,556.72	-0.18%	\$ 28,277.69
Cash/Time Deposits							
Citizens Bank	\$ 236,822.75	0.10%	\$ 338,248.16	0.10%	\$ 101,425.41	0.00%	\$ 98.75
Managed Investment Portfolio							
U.S. Bank Trust*	\$ 2,042,560.21		\$ 2,059,449.01		\$ 16,888.80		
Total Balance	\$ 6,800,899.19		\$ 6,993,509.07		\$ 192,609.88		\$ 34,046.55

* During the quarter, no investments matured and no new investments were purchased.

Two-year Treasuries were yielding 3.47% at the beginning of the quarter and ended the quarter at 3.79%, which was an increase of 32 basis points for the quarter.

As of March 31, 2026, the Weighted Yield to Maturity on the Managed Investment Portfolio was 4.13%.

At the end of this quarter, the Weighted Average Maturity of the Managed Investment Portfolio was 2.45 years.

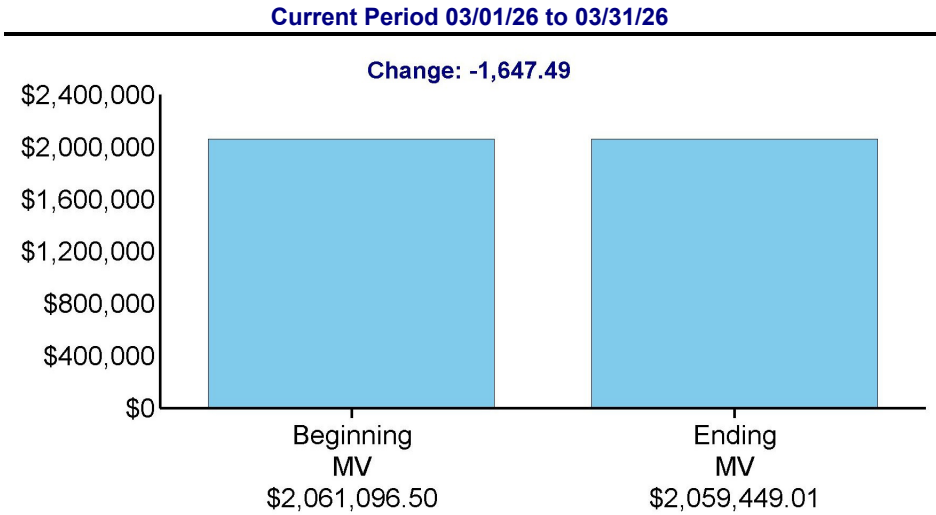


SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

MARKET VALUE SUMMARY

	Current Period 03/01/26 to 03/31/26	Year-to-Date 01/01/26 to 03/31/26
Beginning Market Value	\$2,061,096.50	\$2,042,560.21
Taxable Interest	14,590.00	27,903.32
Taxable Dividends	125.51	354.62
Fees and Expenses	-125.00	-375.00
Short Term Gains/Losses	-0.01	-0.03
Change in Investment Value	-16,237.99	-10,994.11
Ending Market Value	\$2,059,449.01	\$2,059,449.01





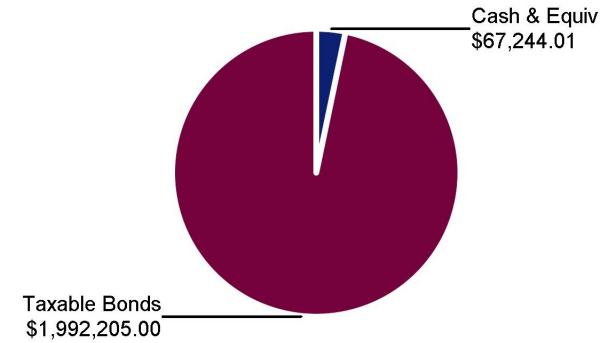
SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

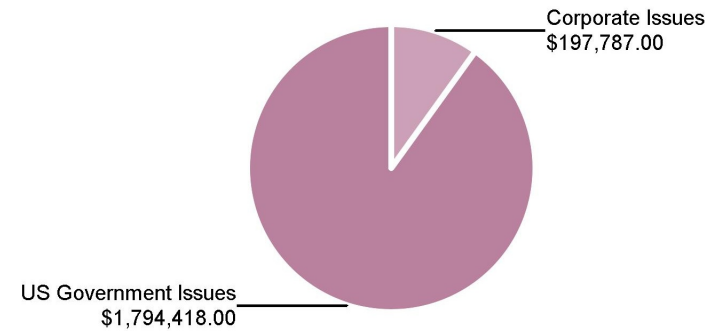
March 1, 2026 to March 31, 2026

ASSET SUMMARY

Assets	Current Period Market Value	% of Total	Estimated Annual Income
Cash & Equivalents	67,244.01	3.30	2,202.19
Taxable Bonds	1,992,205.00	96.70	72,375.00
Total Market Value	\$2,059,449.01	100.00	\$74,577.19



Fixed Income Summary



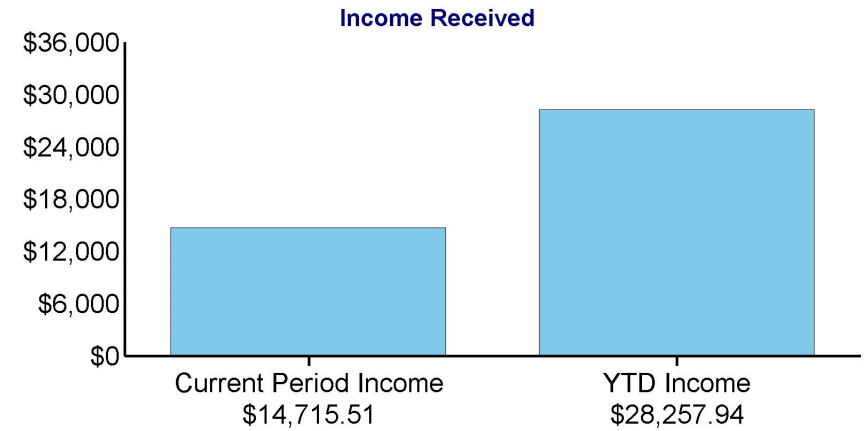


SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

INCOME SUMMARY

	Income Received Current Period	Income Received YTD
Taxable Interest	14,590.00	27,903.32
Taxable Dividends	125.51	354.62
Total Current Period Income	\$14,715.51	\$28,257.94





SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

ASSET DETAIL

Security Description

Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Cash & Equivalents							
Cash/Money Market							
First American Inst Prime - FAIXX Oblig Fd Cl Y #3761							
67,244.011	1.0000	67,244.01	67,248.12	-4.11	3.3	2,202.19	3.27
Total Cash/Money Market		\$67,244.01	\$67,248.12	-\$4.11	3.3	\$2,202.19	
Cash							
Principal Cash		-114,676.03	-114,676.03		-5.6		
Income Cash		114,676.03	114,676.03		5.6		
Total Cash		\$0.00	\$0.00	\$0.00	0.0	\$0.00	
Total Cash & Equivalents		\$67,244.01	\$67,248.12	-\$4.11	3.3	\$2,202.19	

Taxable Bonds

US Government Issues

U S Treasury Note - 91282CHM6 4.500 07/15/2026							
100,000.000	100.2100	100,210.00	99,937.20	272.80	4.9	4,500.00	4.49
U S Treasury Note - 91282CHU8 4.375 08/15/2026							
100,000.000	100.2130	100,213.00	99,738.40	474.60	4.9	4,375.00	4.37
U S Treasury Note - 912828YG9 1.625 09/30/2026							
100,000.000	98.9490	98,949.00	93,891.60	5,057.40	4.8	1,625.00	1.64



SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

Page 5 of 12
March 1, 2026 to March 31, 2026

ASSET DETAIL (continued)

Security Description

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
U S Treasury Note - 91282CDG3 1.125 10/31/2026	100,000.000	98.4780	98,478.00	92,566.80	5,911.20	4.8	1,125.00	1.14
U S Treasury Note - 91282CFB2 2.750 07/31/2027	100,000.000	98.5980	98,598.00	95,274.80	3,323.20	4.8	2,750.00	2.79
U S Treasury Note - 91282CFH9 3.125 08/31/2027	100,000.000	99.0200	99,020.00	96,532.10	2,487.90	4.8	3,125.00	3.16
U S Treasury Note - 91282CFM8 4.125 09/30/2027	100,000.000	100.4100	100,410.00	99,553.00	857.00	4.9	4,125.00	4.11
Federal Farm Credit Bks - 3133EPYM1 4.750 10/13/2027	100,000.000	101.3880	101,388.00	101,223.10	164.90	4.9	4,750.00	4.68
U S Treasury Note - 91282CHQ7 4.125 07/31/2028	100,000.000	100.6880	100,688.00	99,751.50	936.50	4.9	4,125.00	4.10
U S Treasury Note - 91282CHX2 4.375 08/31/2028	100,000.000	101.2500	101,250.00	100,702.40	547.60	4.9	4,375.00	4.32
U S Treasury Note - 91282CJA0 4.625 09/30/2028	100,000.000	101.9140	101,914.00	101,728.30	185.70	4.9	4,625.00	4.54
U S Treasury Note - 91282CJF9 4.875 10/31/2028	100,000.000	102.5510	102,551.00	102,751.20	-200.20	5.0	4,875.00	4.75
U S Treasury Note - 91282CFC0 2.625 07/31/2029	100,000.000	96.1800	96,180.00	94,804.00	1,376.00	4.7	2,625.00	2.73



SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

Page 6 of 12
March 1, 2026 to March 31, 2026

ASSET DETAIL (continued)

Security Description

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
U S Treasury Note - 91282CFJ5 3.125 08/31/2029	100,000.000	97.6450	97,645.00	96,679.00	966.00	4.7	3,125.00	3.20
U S Treasury Note - 91282CLN9 3.500 09/30/2029	100,000.000	98.7970	98,797.00	98,215.00	582.00	4.8	3,500.00	3.54
U S Treasury Note - 91282CFT3 4.000 10/31/2029	100,000.000	100.3980	100,398.00	100,248.00	150.00	4.9	4,000.00	3.98
Federal Farm Credit Bks - 3133ETPF8 3.750 07/08/2030	100,000.000	99.5250	99,525.00	99,549.00	-24.00	4.8	3,750.00	3.77
Federal Farm Credit Bks - 3133ETYU5 3.500 09/23/2030	100,000.000	98.2040	98,204.00	99,455.00	-1,251.00	4.8	3,500.00	3.56
Total US Government Issues			\$1,794,418.00	\$1,772,600.40	\$21,817.60	87.1	\$64,875.00	

Corporate Issues

Goldman Sachs Bk USA - 38150V4S5 C D 3.850 08/19/2030	100,000.000	99.3450	99,345.00	100,000.00	-655.00	4.8	3,850.00	3.88
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SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

ASSET DETAIL (continued)

Security Description

Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Institution For Svgs In Newbur - 45780PDK8							
C D							
3.650 10/28/2030							
100,000.000	98.4420	98,442.00	100,000.00	-1,558.00	4.8	3,650.00	3.71
Total Corporate Issues		\$197,787.00	\$200,000.00	-\$2,213.00	9.6	\$7,500.00	
Total Taxable Bonds		\$1,992,205.00	\$1,972,600.40	\$19,604.60	96.7	\$72,375.00	
Total Assets		\$2,059,449.01	\$2,039,848.52	\$19,600.49	100.0	\$74,577.19	
Estimated Current Yield							3.62

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

You can exclude a participating bank from holding your deposits in the Liquidity Plus program by directing U.S. Bank to remove the bank from the Bank List. See usbank.com/LiquidityPlus to obtain the current Bank List and Opt-Out Form.



SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

Page 8 of 12
March 1, 2026 to March 31, 2026

TRANSACTION DETAIL

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
Beginning Balance 03/01/2026			\$99,960.52	-\$99,960.52	\$2,025,258.02
03/02/26	Asset Income	Interest Earned On Institution For C D 3.650% 10/28/30 0.0031 USD/\$1 Pv On 100,000 Par Value Due 2/28/26	310.00		
03/02/26	Asset Income	Interest Earned On U S Treasury Nt 3.125% 8/31/27 0.015625 USD/\$1 Pv On 100,000 Par Value Due 2/28/26	1,562.50		
03/02/26	Asset Income	Interest Earned On U S Treasury Nt 3.125% 8/31/29 0.015625 USD/\$1 Pv On 100,000 Par Value Due 2/28/26	1,562.50		
03/02/26	Asset Income	Interest Earned On U S Treasury Nt 4.375% 8/31/28 0.021875 USD/\$1 Pv On 100,000 Par Value Due 2/28/26	2,187.50		
03/02/26	Purchase	Purchased 5,622.5 Shares Of First Am Inst Prime Ob Fd Cl Y Trade Date 3/2/26 5,622.5 Shares At 1.00 USD		-5,622.50	5,622.50
03/02/26	Asset Income	Dividend Earned On First Am Inst Prime Ob Fd Cl Y Dividend From 2/1/26 To 2/28/26	125.51		
03/03/26	Purchase	Purchased 125.51 Shares Of First Am Inst Prime Ob Fd Cl Y Trade Date 3/3/26 125.51 Shares At 1.00 USD		-125.51	125.51
03/23/26	Asset Income	Interest Earned On F F C B Deb 3.500% 9/23/30 0.0175 USD/\$1 Pv On 100,000 Par Value Due 3/23/26	1,750.00		
03/23/26	Purchase	Purchased 1,750 Shares Of First Am Inst Prime Ob Fd Cl Y Trade Date 3/23/26 1,750 Shares At 1.00 USD		-1,750.00	1,750.00
03/25/26	Fee	Trust Fees Collected Charged For Period 02/01/2026 Thru 02/28/2026		-125.00	



SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

TRANSACTION DETAIL (continued)

Date Posted	Activity	Description	Income Cash	Principal Cash	Tax Cost
03/25/26	Sale	Sold 125 Shares Of First Am Inst Prime Ob Fd Cl Y Trade Date 3/25/26 125 Shares At 1.00 USD		125.00	-125.01
03/30/26	Asset Income	Interest Earned On Institution For C D 3.650% 10/28/30 0.0028 USD/\$1 Pv On 100,000 Par Value Due 3/28/26	280.00		
03/30/26	Purchase	Purchased 280 Shares Of First Am Inst Prime Ob Fd Cl Y Trade Date 3/30/26 280 Shares At 1.00 USD		-280.00	280.00
03/31/26	Asset Income	Interest Earned On U S Treasury Nt 3.500% 9/30/29 0.0175 USD/\$1 Pv On 100,000 Par Value Due 3/31/26	1,750.00		
03/31/26	Asset Income	Interest Earned On U S Treasury Nt 1.625% 9/30/26 0.008125 USD/\$1 Pv On 100,000 Par Value Due 3/31/26	812.50		
03/31/26	Asset Income	Interest Earned On U S Treasury Nt 4.125% 9/30/27 0.020625 USD/\$1 Pv On 100,000 Par Value Due 3/31/26	2,062.50		
03/31/26	Asset Income	Interest Earned On U S Treasury Nt 4.625% 9/30/28 0.023125 USD/\$1 Pv On 100,000 Par Value Due 3/31/26	2,312.50		
03/31/26	Purchase	Purchased 6,937.5 Shares Of First Am Inst Prime Ob Fd Cl Y Trade Date 3/31/26 6,937.5 Shares At 1.00 USD		-6,937.50	6,937.50
Ending Balance 03/31/2026			\$114,676.03	-\$114,676.03	\$2,039,848.52



SGV MOSQUITO

ACCOUNT NUMBER: [REDACTED]

March 1, 2026 to March 31, 2026

SALE/MATURITY SUMMARY

Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
Cash and Equivalents				
First American Inst Prime Oblig Fd CI Y #3761 FAIXX				
03/25/26	Sold 125 Shares Trade Date 3/25/26 125 Shares At 1.00 USD	-125.01	125.00	-0.01
Total Cash and Equivalents		-\$125.01	\$125.00	-\$0.01
Total Sales & Maturities		-\$125.01	\$125.00	-\$0.01

SALE/MATURITY SUMMARY MESSAGES

Estimated Year-To-Date Short-Term Gain (Loss): (\$0.03)

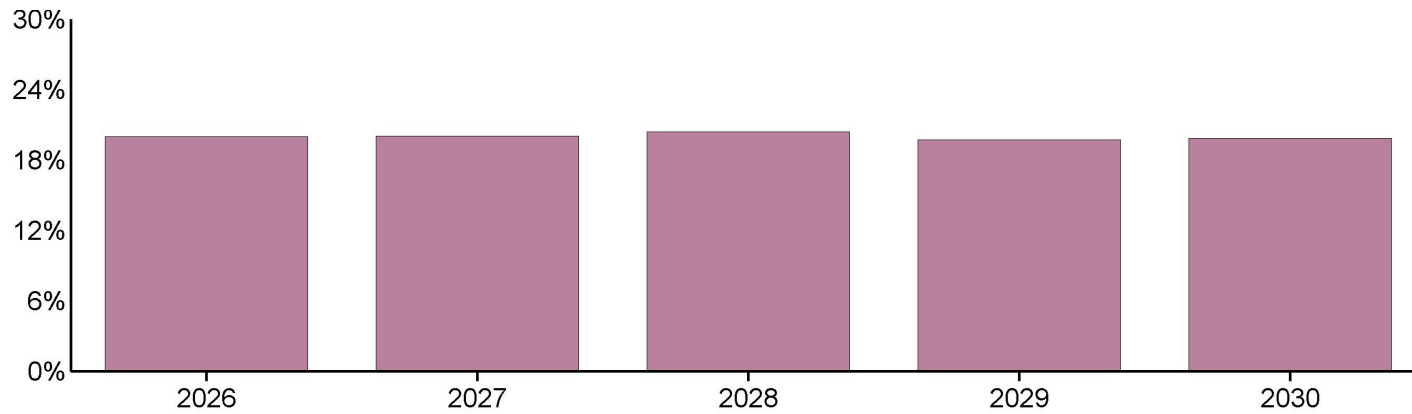
Estimates should not be used for tax purposes



SGV MOSQUITO
ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026

BOND SUMMARY



	Par Value	Market Value	Percentage of Category
MATURITY			
2026	400,000.00	397,850.00	19.98
2027	400,000.00	399,416.00	20.05
2028	400,000.00	406,403.00	20.40
2029	400,000.00	393,020.00	19.72
2030	400,000.00	395,516.00	19.85
Total of Category	\$2,000,000.00	\$1,992,205.00	100.00

MOODY'S RATING			
Aa1	1,700,000.00	1,695,940.00	85.13
N/A	100,000.00	98,478.00	4.94
NOT RATED	200,000.00	197,787.00	9.93
Total of Category	\$2,000,000.00	\$1,992,205.00	100.00



SGV MOSQUITO
ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026

BOND SUMMARY (continued)

	Par Value	Market Value	Percentage of Category
S&P RATING			
AA+	300,000.00	299,117.00	15.01
N/A	1,500,000.00	1,495,301.00	75.06
NOT RATED	200,000.00	197,787.00	9.93
Total of Category	\$2,000,000.00	\$1,992,205.00	100.00

BOND SUMMARY MESSAGES

Data contained within this section excluded Mutual Funds, Exchange Traded Funds, and Closed-Ended Funds.