

**CLACKAMAS COUNTY
VECTOR
CONTROL DISTRICT**

ADOPTED BUDGET

FISCAL YEAR

2025-2026

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GENERAL FUND
ADOPTED BUDGET
FY 2025-2026

		<u>FY 2023- 2024</u>	<u>FY 2024- 2025</u>	<u>FY 2025- 2026</u>
		<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>
PERSONNEL SERVICES				
1	Retirement (PERS & Deferred Comp)	\$115,439	\$119,842	\$125,000
2	Social Sec, Medicare and OR unemployment	\$37,413	\$52,410	\$60,000
3	State Compensation (SAIF)	\$5,759	\$14,875	\$20,000
4	Health Insurance	\$55,817	\$83,600	\$80,000
5	Tri Met Tax	\$3,892	\$4,721	\$5,000
6	Wages and Salaries	\$481,164	\$640,142	\$550,000
7	Total	\$699,484	\$915,590	\$840,000
MATERIALS AND SERVICES				
8	Material & Services	\$192,991	\$275,000	\$300,000
9	Contractual Services	\$317,780	\$440,000	\$600,000
10	Publishing, Dues, Travel	\$30,283	\$60,000	\$80,000
11	Elections	\$0	\$250,000	\$0
12	Applied Research	\$0	\$10,000	\$25,000
13	Professional Development	\$11,180	\$20,000	\$20,000
14	Total	\$552,234	\$1,055,000	\$1,025,000
CAPITAL OUTLAY				
15	Buildings & Land (transfer from general fund to reserve fund)	\$500,000	\$500,000	\$500,000
16	Office & Lab Equipment	\$36,017	\$215,000	\$215,000
17	Vehicles & Vehicle Equipment	\$167,468	\$130,000	\$130,000
18	New Facility Renovation	\$3,000,000	\$3,000,000	\$3,500,000
19	Total	\$3,703,485	\$3,845,000	\$4,345,000
20	Operating Contingency	\$100,000	\$100,000	\$100,000
21	TOTAL EXPENDITURES	\$5,055,203	\$5,915,590	\$6,310,000
22	UNAPPROPRIATED ENDING FUND BALANCE	\$2,737,242	\$2,862,527	\$2,792,566
23	GENERAL FUND REQUIREMENTS	\$7,792,445	\$8,778,117	\$9,102,566

SPECIFIC LINE ITEM CHANGE EXPLANATION

Line #	(Rounded to nearest thousand for table, except where calculated exactly)
Personal Services	
1-6	Lines 1-6 rounded for fluctuation and inflation based on current actuals.
Materials and Services	
8	Increase for construction year
9	Increased attorney fees due to forensic audit,
10	Increase publications, increase of dues, increase in travel for professional development conferences and global awareness of vector outbreaks.
12	Start new applied research for FY25-26
Capital Outlay	
18	Increase in construction cost for remodel

DETAILED EXPLANATION OF LINE ITEMS

PERSONNEL SERVICES

Retirement	Reflects the cost of participation in the Public Employees Retirement System. The District's PERS rate is 18.52%. Current policy: the District pays the 6% pick up for all FTE employees. The District also offers a deferred compensation plan with an up to 4% salary match and Executive Director's deferred compensation employer match rate from 4% to 6.27%.
Social Security & Unemployment	Current rate is 7.65% of gross salary.
SAIF (Worker's Comp. Insurance for OR)	State Workers Compensation Insurance (SAIF) is estimated per the following rates (per \$100): \$4.17 for control operators, \$1.38 for non-control personnel and \$0.13 for office workers.
Health Insurance	Provides the estimated cost for FTE employees to choose the WHA Insurance Benefits Package.
TRI-MET Tax	Tax paid to Tri-Met at 0.8237% of total gross salary.
Wages and Salaries	Employee and Board Member Compensation

MATERIALS AND SERVICES

Materials and Services	Insecticides, Vehicle & Equipment Maintenance, General Supplies, Office Supplies, Insurance, Protective Clothing, Utilities
Contractual Services	Audit and Filing, Legal and Licensing, Building & Grounds Maintenance, West Nile Virus Control, Public Education & Awareness, Rent, Bookkeeping and Payroll
Publishing Dues, Travel	Publishing and Literature, Association Dues, Travel & Conferences
Elections	The cost of putting the District's Local Option Levy for \$0.025 / \$1,000 assessed value on the General Election.
Applied Research	This fund is to support research projects that have a direct bearing on the effectiveness of the mission of CCVCD.
Professional Development	This fund is to support staff in their participation in professional development, to include tuition assistance.

CAPITAL OUTLAY

Office / Laboratory Equipment	Funds to replace and purchase new computers and a printer, needed office software, and upgrades in the lab.
Buildings & Land Transfer	Funds transferred to a reserve account to purchase land and renovate buildings for the District to relocate
Vehicle & Equipment	Purchase new spray equipment. Purchase new control or surveillance vehicles.
New Facility Renovation	Vector Control has purchased a new facility which will require renovations.
Buildings & Land Purchase	Remodel of District property.
Operating Contingency	This fund is for unforeseen emergency expenses. Unused funds in this account carry over as a reserve.
Unappropriated Fund	This fund is to provide working capital during summer and fall months before tax revenues are received. It will be carried over as a reserve.

