



**REGULAR MEETING
OF THE BOARD OF TRUSTEES**

June 14, 2023, 6:00 PM

AGENDA

All public members seeking to observe and/or to address the local legislative body in person or otherwise electronically can do so in the manner described below.

HOW TO OBSERVE THE MEETING:

In-person: *Regular meetings* of the Board of Trustees shall be held on the 2nd Wednesday of each calendar month at 6:00 p.m. in the Board Room of the San Mateo County Mosquito and Vector Control District, 1351 Rollins Road, Burlingame, California.

All Trustees must attend the meeting in person unless a valid exception applies under AB 2449 or existing Brown Act requirements.

Telephone: Listen to the meeting via Zoom at (408) 636-0968 or (669) 900-6833.

Enter the **Meeting ID# 650-344-8592** followed by the pound (#) key. If the line is busy, more phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM>.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://zoom.us/j/6503448592> using a computer with internet access that meets Zoom's system requirements (see <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID# 650-344-8592**.

HOW TO SUBMIT PUBLIC COMMENTS:

Live Participation: Public comments may be made by members of the public via Zoom. During the meeting, the Board President or designee will publicly announce the opportunity to comment. Use the "raise hand" feature (or press *9 to "raise hand" on the phone) during the public comment period for the agenda item you wish to address. The Zoom host will call on people to speak by the name provided or the last four digits of the phone number for dial-in attendees.

Written Comments: Public comments may be submitted by email to comments@smcmvcd.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you want your comment read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM, the day of the meeting, will be included as an agenda supplement on the District's website under the relevant meeting

date and provided to the Trustees at the meeting. Comments received after this time will be read aloud at the meeting.

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Brian Weber, District Manager, at least 48 hours before the meeting at (650) 344-8592 or bweber@smcmvcd.org. Advanced notification will enable the District to resolve such requests to ensure accessibility swiftly.

PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District's website at <https://www.smcmvcd.org/board-meetings> as the place to make those public records available for inspection. The documents may also be obtained by calling the District Manager.

CEQA NOTICE:

Unless expressly stated otherwise on the agenda (that an MND or EIR is being considered), discretionary actions taken on agenda items will include a finding by the Board that the action is exempt under CEQA. More information about the CEQA determination can be found in the corresponding staff report.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

- Announcements/Consideration and Approval of Requests by Trustees to Participate Remotely Pursuant to AB 2449 (Government Code 54943(f)).
- Trustee Parker will attend remotely pursuant to ADA accommodation.
- The Secretary of the Board will take roll call.

4. PUBLIC COMMENTS AND ANNOUNCEMENTS This time is reserved for public members to address the Board relative to matters of the District, not on the agenda. No

action may be taken on non-agenda items unless authorized by law. Comments will be limited to three minutes per person (or six minutes where a translator is used). Speaker cards are available for those making a public comment.

5. **CONSENT CALENDAR**

All items on the Consent Calendar will be considered by one (or more) action(s) of the Board unless any Trustee would like to discuss any item listed, in which case, it may be pulled from the Consent Calendar.

A. Meeting Minutes

1. Minutes from April 12, 2023
2. Minutes from May 10, 2023

B. Approval of Agreements and Resolutions

1. Agreement for the District to provide the City of San Carlos with rodent control services in the amount of \$9,988.80 annually for a term of five years
2. Approval of Agreement with the California Invasive Plant Council for Control of Invasive Spartina

ACTION: Motion to approve the Consent Calendar

REGULAR AGENDA

6. **SPECIAL PRESENTATIONS**

Receive a presentation from SCI Consulting Group regarding the Engineer's Report calculating the Assessment(s) and Consider the Adoption of Resolution M-023-23.

Presenter: John Bliss, Project Analyst, SCI Consulting Group

ACTION: Motion to approve Resolution M-023-23 Approving Final Engineer's Report confirming the assessment diagram and assessment, and

ordering the levy of assessments for FY 2023-24 for the North and West County Mosquito and Disease Control Assessment District

7. **PUBLIC HEARING** - Regarding the continuation of the District’s special parcel tax within the original boundaries

ACTION: Motion to open Public Hearing

- This is the opportunity for any public members to address the Board with questions/comments relevant to the setting of the Special Tax

ACTION: Motion to close Public Hearing

8. **RESOLUTION M-024-23 – SPECIAL TAX**

Presenter: John Bliss, Project Analyst, SCI Consulting Group

ACTION: Motion to approve Resolution M-024-23 maintaining the amount of the Special Mosquito Control Tax without changes for Mosquito Control Services within the originally designated cities and unincorporated areas for the Fiscal year 2023-2024 and authorizing the continued collection of the tax.

9. **BOARD COMMITTEE REPORTS**

The Chair of each committee listed below will provide a report on the committee’s actions and present any recommendations to the Board.

A. Finance Committee Report

1. Finance Committee Report – June 5, 2023

Report by: Mason Brutschy, Committee Chair

B. Review the Financial Report for FY 2022-23 as of April 30, 2023

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to approve Financial Report FY 2022-23 as of April 30, 2023

C. Presentation of FY 23-24 Final Budget and Estimates for FY 22-23

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to approve the FY 23-24 Budget

D. Approve Resolution M-025-23 authorizing the District Manager to take all actions necessary to complete the agreement with Umpqua Bank Commercial Card Program

Report by: Brian Weber, District Manager

ACTION: Motion to approve Resolution M-025-23

10. Consider appointing Board Vice President Kat Lion to serve as the Board appointed alternate on the Independent Special Districts Selection Committee for the Local Agency Formation Commission

ACTION: Motion to approve appointing Board Vice President Kat Lion to serve as the Board appointed alternate to vote on the Independent Special Districts Selection Committee for the Local Agency Formation Commission

11. STAFF REPORTS

- A. Operations Director Casey Stevenson will provide an update on Field Operations.
- B. Laboratory Director Angie Nakano will provide an update on Laboratory activities.
- C. Public Health Education and Outreach Officer Rachel Curtis-Robles will provide an update on the District Public Outreach Program
- D. Information & Technology Director Matthew Nienhuis will update the District technology matters.

12. MANAGER'S REPORT

Manager Weber will provide an update on relevant District information.

13. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS

14. ADJOURNMENT



REGULAR MEETING OF THE BOARD OF TRUSTEES

April 12, 2023

6:00 P.M.

A meeting of the Board of Trustees of the San Mateo County Mosquito and Vector Control District was held on April 12, 2023. Location: **1351 Rollins Road Burlingame, CA 94010 and by Teleconference**

TRUSTEES PRESENT:

Mason Brutschy	Town of Atherton
Chuck Cotten	City of Belmont
Carolyn Parker	City of Brisbane
Rena Galligan	City of Burlingame
Laura Walsh	City of Colma
Glenn R. Sylvester	City of Daly City
Donna Rutherford	City of East Palo Alto
Paul Norton	City of Foster City
Kati Martin	City of Half Moon Bay
Peter DeJarnatt	City of Pacifica
Kat Lion	City of Redwood City
Robert Riechel	City of San Bruno
Ron Collins	City of San Carlos
Ed Degliantoni	City of San Mateo
Michael Yoshida	South San Francisco
Paul Fregulia	Town of Woodside

TRUSTEES ABSENT:

Desiree LaBeaud, County-at-Large
Dr. D. Scott Smith, Town of Hillsborough
Catherine Carlton, City of Menlo Park
Muhammad Baluom, City of Millbrae
Ray Williams, Town of Portola Valley

OTHERS PRESENT:

District Manager, Brian Weber
Interim Finance Director, Richard Arrow
General Counsel, Alexandra Barnhill
Laboratory Director, Angie Nakano
Public Health Education and Outreach Officer, Rachel Curtis-Robles
Operation Director, Casey Stevenson
IT Director, Matthew Nienhuis



1. CALL TO ORDER

The meeting was called to order at 6:03 P.M.

2. PLEDGE OF ALLEGIANCE

President Kati Martin led the Pledge of Allegiance.

3. ROLL CALL

The roll call indicated that 16 Trustees were present, including 15 Trustees in the boardroom and Trustee Parker on Zoom videoconference, constituting a quorum. Trustee Parker noted she was participating remotely pursuant to an ADA accommodation; her camera was on, and she indicated she was participating from Brisbane, where no other adults were present. Trustee Williams also attended via Zoom videoconference. He sought clarity regarding the ability to participate remotely under the Brown Act. Trustee Williams opted to leave the meeting at 6:17 after the requirements of AB 2449 were explained by District's General Counsel. Trustee Parker left the meeting at 6:47.

4. PUBLIC COMMENTS AND ANNOUNCEMENTS

President Martin reviewed the process to be used going forward during the Teleconference of the meeting to the Board of Trustees, Staff, and Public.

Public Comments: None

Board Comments: None

5. CONSENT CALENDAR

A. 1. Approval of March 8, 2023 Minutes

Public Comments: None

Board Comments: None

ACTION: Motion by Trustee Peter DeJarnatt, second by Trustee Trustee Glenn Sylvester, to approve the consent calendar. Passed 15 yeas, 0 noes, 1 abstention (Trustee Riechel).



6. BOARD COMMITTEE REPORTS.

A. Finance Committee

Finance Committee Chair Mason Brutschy's Committee met on April 3, 2023. Chairman Brutschy provided a written report in the board packet. The Committee reviewed the FY 22-23 Financial Report as of February 28, 2023. The Finance Committee recommends approval of the reports. The Committee also discussed the District joining the Fire Risk Management Services Joint Powers agreement. District Manager Brian Weber provided an update on the 1415 N. Carolan property in Burlingame. The staff presented a proposed draft of District Policy 6075 investments of liquid assets. The policy will go to the Policy Committee for review. Policy Chair Riechel will give a report next month.

B. Financial Report

Finance Director Richard Arrow provided a written report in the Board packet. He indicated that the budget numbers are tracking as projected. It is stable, strong, and similar to last month's budget. Finance Director Arrow announced no accounts receivable outstanding over 90 days; the total is \$0 thanks to concerted effort by staff. He also indicated that the FY 23-24 budget will be completed in June. Finance Director Arrow provided the Board with a written report that the U.S. Bank prepared for its investment clients about Silicon Valley Bank and surrounding events. The District's financial institutions are secure.

ACTION: Motion by Trustee Robert Riechel, second by Trustee Ed Degliantoni to approve the financial report. Passed 16 yeas, 0 noes.

C. Report on the condition of County, VCJPA, OPEB, and Pension Trust Depositories.

Finance Director Arrow reported contacting all agencies to ensure the District had no assets at risk.

Public Comments on 6. A, B, and C: None

Board Comments: None

D. Ad Hoc SMCMVCD Board Officer Nominating Committee

Committee Chair Donna Rutherford met with committee members on April 25, 2023. The committee discussed the next steps in the nominating process. This effort is designed to ensure. Trustees



have the skills and information needed to continue to provide strong leadership for the District. The committee will report back at the May meeting.

7. STAFF REPORTS

- A.** Operation Director Casey Stevenson provided a written report in the Board Packet. He indicated that the low temperatures and rain likely affect the mosquito season's beginning. His staff has inspected standing water under houses and businesses where mosquitoes breed. Operations Director Casey Stevenson's staff is working hard to keep the residents of San Mateo safe from mosquitoes carrying West Nile Virus and other vector-borne diseases.
- B.** Laboratory Director Angie Nakano provided a written report in the Board Packet. Her staff is working on collecting Nymphs (Ticks). These ticks carry the Lyme pathogen. To prevent a tick-borne disease, avoid being bitten by a tick. The District has educational material on preventative measures to take. Laboratory Director Angie Nakano and staff are troubleshooting PCR testing and optimizing bird nests in the fields and the resident's property. They found a nest that had, after being tested, 400 fleas.
- C.** Public Health Education and Outreach Officer Rachel Curtis-Robles provided a written report in the Board Packet. She highlighted the after-school program at the Millbrae Library. Rachel made a presentation on District Services to the Colma City Council. In addition, she will be working with City Managers on what to do if there is West Nile detection and how to protect public health throughout the County. Inter-agency collaboration is a critical component of the District's integrated mosquito and vector management program.
- D.** Information and Technology Director Matthew Nienhuis provided a written report in the Board Packet. He reports there is an uptick in Phishing. He cautioned the Trustees to be aware of Cybersecurity attacks. Matthew explained what Virtualization is. He indicates that this is a powerful technique in the computing space. It allows you to partition your hardware to create independent copies of systems running alongside each other. It is a valuable tool in IT infrastructure and security.

Public Comments on Agenda Item 7. A, B, C, and D: None

Board Comments: President Martin commended Operations Director Stevenson's staff on their good work and for being proactive. In addition, Trustee Yoshida inquired about hiring seasonal staff earlier this season to do the heavy rains.

8. Consider altering the requirements in the Internal Boardroom to wear masks during District Meetings as a coronavirus safety measure to be optional rather than mandatory.

President Martin presented the item to the Trustees. Trustees acknowledged that the guidance and best practices around coronavirus are changing and that it has become a personal decision. A



consensus emerged to alter the requirements in the Internal Boardroom to be optional rather than mandatory.

ACTION: Motion by Trustee Mason Brutschy, second by Trustee Ron Collins, to approve an amendment to the San Mateo County Mosquito and Vector Control District Boardroom Policy to make mask-wearing optional. Passed 15 yeas, 0 noes.

9. MANAGER’S REPORT

District Manager Brian Weber provided a written report in the Board Packet. He indicated that staff met with the Department of Transportation and other governmental agencies to discuss preplanning project development for the D4 Hydro Basins.

District Manager Weber reported on attending the Mosquito and Vector Association of California (MVCAC). The purpose of meeting with Assembly members and Senators whose constituents are to receive District services.

10. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS

Happy Mother’s Day.

Next Meeting is May 10, 2023, at 6:00 p.m., the 2nd Wednesday of the Month.

11. ADJOURNMENT: 7:17 P.M.

Kati Martin, Board President

Donna Rutherford, Board Secretary

I certify that the above minutes were approved as read or corrected at a meeting of the Board held, 2023.

** All reports provided to the trustees at the board meeting will be available upon request.

Approved:

District Manager

Board President



REGULAR MEETING OF THE BOARD OF TRUSTEES

May 10, 2023

6:00 P.M.

A meeting of the Board of Trustees of the San Mateo County Mosquito and Vector Control District was held on May 10, 2023. Location: **1351 Rollins Road, Burlingame, CA 94010, and by Teleconference.**

TRUSTEES PRESENT:

Mason Brutschy	Town of Atherton
Chuck Cotten	City of Belmont
Rena Galligan	City of Burlingame
Laura Walsh	City of Colma
Glenn R. Sylvester	City of Daly City
Donna Rutherford	City of East Palo Alto
Paul Norton	City of Foster City
Kati Martin	City of Half Moon Bay
Dr. D. Scott Smith	Town of Hillsborough
Catherine Carlton	City of Menlo Park
Muhammad Baluom	City of Millbrae
Peter DeJarnatt	City of Pacifica
Ray Williams	Town of Portola Valley
Robert Riechel	City of San Bruno
Ron Collins	City of San Carlos
Ed Degliantoni	City of San Mateo
Michael Yoshida	South San Francisco
Paul Fregulia	Town of Woodside

TRUSTEES ABSENT:

- Carolyn Parker, City of Brisbane
- Desiree LaBeaud, County-at-Large
- Kat Lion, City of Redwood City

OTHERS PRESENT:

- District Manager, Brian Weber
- Finance Director, Richard Arrow
- General Counsel, Alexandra Barnhill
- Laboratory Director, Angie Nakano
- Operation Director, Casey Stevenson
- IT Director, Matthew Nienhuis
- John Bliss, SCI Consulting Group



1. CALL TO ORDER

The meeting was called to order at 6:01 P.M.

2. PLEDGE OF ALLEGIANCE

President Kati Martin led the Pledge of Allegiance.

3. ROLL CALL

The roll call indicated that 18 Trustees were present, including 16 Trustees in the boardroom and 2 Trustees on Zoom video conference, constituting a quorum. Trustee Norton relied on the just cause basis under AB 2449, noting that the justification related to a contagious illness. This was his first use of just cause this calendar year. Trustee Smith relied on the just cause basis under AB 2449, noting the need to care for immediate family. This was his first use of just cause this calendar year. 3 Trustees were absent.

4. PUBLIC COMMENTS AND ANNOUNCEMENTS

Public Comments: None

Board Comments: None

5. CONSENT CALENDAR

A. Approval of Resolution M-020-23, Authorizing participation in and approving the amended and restated Joint Power Agreement of the Fire Risk Management Service Joint Powers Authority

B. Approval of purchases of BVA2 Larvicide Oil in the amount of \$40,000.00, Purchase of 13 iPads in the amount of \$9,440.21, Approval of a Contract with the City of San Mateo for Rodent Control Services for 3 years, And approval of the contract with Argo-Air for Mosquito Control Application Services not to exceed \$45,000.00.

Public Comments: None

Board Comments:

ACTION: Motion by Trustee Glenn Sylvester, second by Trustee D. Scott Smith, to approve Item A and B. Motion passed by 18 yeas, 0 noes.



REGULAR AGENDA

6. John Bliss, Project Analyst, SCI Consulting Group, provided a written Preliminary Assessment Diagram and Engineers Report in the Board Packet. He explained that the assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with a maximum yearly adjustment of up to 3% plus any other CPI adjustment for prior years that have not been imposed. This year, the Finance Committee considered a 5% increase in the Assessment from the Annual Allotment and 2% from the “banked” or unused amount from prior years. The adoption of the assessment is a two-step process. Considering the preliminary assessment diagram and engineer’s report gives the public notice of the Board’s intention and an opportunity to be heard if they have input.

Public Comments: None

Board Comments: A Board member asked about the 5% increase in annual adjustments.

ACTION: Motion by Trustee Robert Riechel, second by Trustee D. Scott Smith to approve M-21-23 the Preliminary Assessment Diagram and Engineers Report and State the Intention to continue to Levy the North and West County Mosquito and Disease Control Assessment District. Passed by 18 yeas, 0 noes.

7. BOARD COMMITTEE REPORTS.

A. Finance Committee

Finance Committee Chair Mason Brutschy’s Committee met on May 1, 2023. Chairman Brutschy provided a written report in the board packet. The Committee reviewed the FY 22-23 Financial Report as of March 31, 2023. Staff presented the first version of the FY 23-24 budget and an update on FY 21-22 financial activities, which Financial Director Richard Arrow reviewed in detail.

B. Financial Report



Finance Director Richard Arrow reviewed the FY 2022-23 Financial Report as of March 31, 2023, indicating the budget is in good shape. Finance Director Arrow highlighted that actual revenues received through March 31, 2023, were over budget by \$455,759, resulting from the receipt of a portion of excess ERAF in August 2022 (\$574,500), as well as timing differences of other revenue sources.

Public Comments: None

Board Comments: None

ACTION: Motion by Trustee Robert Riechel, second by Trustee Ron Collins, to approve Financial Report 2022-23 as of March 31, 2023, Passed by 18 yeas, 0 noes.

- C. Finance Director Richard Arrow reported that we have a balanced budget. He indicated that the numbers were conservative. In June, there will need to be budget adjustments. He summarizes revenues and expense total anticipated by June 30, 2023. Finance Director Arrow reviewed detailed revenue and expenditure accounts in FY 21-22's activities approved budget. This is a snapshot to date and the best estimate of where we will end this fiscal year. If any developments materially change these projections, they will be returned to the Finance Committee and the Board when they occur. Finance Director Arrow provided a detailed written report in the Board Packet.

Public Comments: None

Board Comments: There was a robust discussion on the FY 23-24 Budget and FY 22-23 estimates from several Trustees. Finance Director Arrow answered their questions. Several Trustees congratulated Finance Director Arrow and Staff for their great work with the Budget.

ACTION: Motion by Trustee Mason Brutschy, second by Trustee Muhammad Baluom, to approve FY 23-24 draft budget. Passed by 18 yeas, 0 noes.

D. Staff Report on Recommended Reserve Levels as of June 30, 2023

Finance Director Arrow reported that at the close of each FY, the Board of Trustees discusses the reserve balance within the General and Capitol Project Funds and determines the amount of Fund Balance to be allocated to each reserve. He reviewed all of the Reserve Fund categories in detail. He would like to know if the Board adopted recommended changes to the allocations of the District Fund Balance among reserve funds. There is an excess of \$886,416 be allocated to the Real Property Acquisition Reserve for a Reserve Balance of \$2,003,086 to finance future construction cost at 1415 N. Carolan.



Public Comments: None

Board Comments: President Martin commended the Finance Director and Staff for addressing her concerns on the District Insurance. Trustees Baluom and Sylvester requested more information about the finance number.

ACTION: Motion by Trustee Robert Riechel, second by Trustee Glenn Sylvester, to approve the transfer of FY 22-23 General Fund excess of \$886,416 to the Real Property Acquisition Reserve for a balance of \$2,003,086 to finance future construction cost at 1415 N. Carolan. Passed 18 yeas, 0 noes.

E. Ad-Hoc Electric Vehicle Committee Report – April 18, 2023

The Committee Chair is Catherine Carlton. Staff provided a written report in the Board Packet. The Committee met on April 18, 2023, at 5:00 pm., Staff gave an overview of past EV-associated and “green” projects. Staff will work with Peninsula Clean Energy to acquire a free quote on upgrading the District’s electrical infrastructure to meet future charging demand needs. The Committee will meet quarterly.

F. Ad-Hoc SMCMVCD Board Officer Nominating Committee Report – April 25, 2023

Committee Chair Donna Rutherford and members met on April 25, 2023. A written report was provided in the Board Packet. The Committee agreed to recommend candidates that were interested in officer positions. The Committee will have staff send out ballots of all Trustees to cast their vote, which will happen toward the end of the year.

G. Ad-Hoc Committee on Real Estate Meeting Report – April 20, 2023

The Real Estate Committee Chair Paul Norton and members met on April 20, 2023. There is a written report in the Board Packet. The Committee reviewed the notes between the City of Burlingame, Aetypic, and Staff. The Committee is considering three preliminary draft plans, reviewing construction and financial issues facing the Carolan property. There will be more updates soon.

Public Comments on Items E, F, and G: None



Board Comments: None

8. STAFF REPORTS

- A. Operation Director Casey Stevenson provided a written report in the Board Packet. He has hired six Seasonal Techs. Casey highlighted the National Pollutant Discharge Elimination System. The Mosquito and Vector Control Association of CA is monitoring the trash capture devices placed to ensure Vector Control accessibility to inspect and control mosquitoes in storm drains throughout California.
- B. Laboratory Director Angie Nakano provided a written report in the Board Packet. She highlighted that staff is preparing for West Nile Virus (WNV) season, and surveillance for the disease is ramping up as the weather warms. They have set up Chicken Coops, one in EPA and the other in San Mateo. The staff continues collecting ticks, collecting blood samples, and testing for antibodies against WNV.
- C. Public Health Education and Outreach Officer Rachel Curtis-Robles provided a written report in the Board Packet. She was absent.
- D. Information and Technology Director Matthew Nienhuis provided a written report in the Board Packet. He highlighted the Security Risk of Artificial Intelligence. Matt expressed that AI is generally seen as a positive tool. We also must realize something, that bad people can have access to this same technology. He encourages Trustees to beef up their security and be aware that it can be used against us.

Public Comments on Agenda Items A, B, C, and D: None

Board Comments: Several Board Members commended the Staff for their good work in providing great services to the Residents of San Mateo County.

9. MANAGER'S REPORT

District Manager Brian Weber provided a written report in the Board Packet. He highlighted that the upcoming CSDA would hold its Annual Conference on August 28-31, 2023, in Monterey, CA. This Conference is the only place to learn about Special and their Governance. He also spoke about the District Transparency Certificate of Excellence. This program promotes transparency in operation and governance and allows Special Districts to highlight their efforts in transparency.



10. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS

Next Meeting is June 14, 2023, at 6:00 p.m., the 2nd Wednesday of the Month.

11. ADJOURNMENT: 7:27 P.M.

Kati Martin, Board President

Donna Rutherford, Board Secretary

I certify that the above minutes were approved as read or corrected at a meeting of the Board held, 2023.

** All reports provided to the trustees at the board meeting will be available upon request.

Approved:

District Manager

Board President

Agenda Item 5B.1

SUBJECT: Agreement authorizing the District to provide the City of San Carlos with rodent control services in the amount of \$9,988.80 annually for a term of five years

BACKGROUND AND STATUS

In the Summer of 2015, the District and the city of San Carlos received a large number of service requests regarding roof rats, particularly along waterways. The district met with city officials and assessed the problem through census baiting. The evaluation with census baiting took place during the late summer and fall of 2015. City officials asked for advice from the District, and the District's recommendation was to conduct a rodent control program along waterways in the residential areas of San Carlos. In June 2016, the district implemented a rodent control program in two waterways in San Carlos. This program is run from June to October and has been done regularly each summer starting in June. The City of San Carlos would reimburse the District for this work, not to exceed \$9,988.80. This rate would cover the cost of materials and labor for placing and monitoring 120 bait stations/blocks along waterways that run through residential San Carlos. The agreement has been reviewed by District Counsel as to form. The term of the agreement is from June 1st, 2023, to May 31st, 2028. The rate was calculated by taking the staff time and materials cost and adding 6% over the contract's life, divided by the years to present as a fixed annual price. The agreement has been reviewed by District Counsel as to form.

The Finance Committee reviewed and unanimously recommended this item for approval at their June 5, 2023, meeting.

RECOMMENDATION

Recommend the Board approve the Vector Control Services Agreement to provide the City of San Carlos with Rodent Control Services in the amount of \$9,988.80 annually for a term of five years.

REFERENCE MATERIALS ATTACHED:

1. San Mateo County Vector Control Services Agreement for Rodent Control Services

**VECTOR CONTROL SERVICES AGREEMENT
BY AND BETWEEN
THE CITY OF SAN CARLOS AND
THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT**

THIS VECTOR CONTROL SERVICES AGREEMENT is made and entered into as of the 17th day of June 2023, by and between the CITY OF SAN CARLOS, a municipal corporation existing under the laws of the State of California (“City”), and the SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT, an independent special district existing under the laws of the State of California (“District”), with reference to the following facts and intentions:

RECITALS

WHEREAS, City desires to obtain certain rodent control services more particularly described herein; and

WHEREAS, District has the qualifications and experience to provide such rodent control services; and

WHEREAS, City desires to engage District to provide these rodent control services, and District has offered to provide the services on the following terms and conditions set forth in this Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of their mutual covenants, the parties hereto agree as follows:

1. Incorporation of Recitals. The recitals set forth above, and all defined terms set forth in such recitals and in the introductory paragraph preceding the recitals, are hereby incorporated into this Agreement as if set forth herein in full.

2. Project Coordination.

A. City. City shall assign Lou Duran, Public Works Superintendent, to represent City for all purposes under this Agreement and be designated as the Project Manager. The Project Manager shall supervise the progress and execution of this Agreement.

B. District. District shall assign Brian Weber, District Manager, to have overall responsibility for the progress and execution of this Agreement for District.

3. Scope and Performance of Services

A. Scope of Services. Subject to the provision of pertinent information regarding its requirements for the work and such policy direction and approvals as City, through

its staff, may determine from time to time, District shall perform the services set out in the “Scope of Work” attached hereto as Exhibit A and incorporated herein by reference.

B. Time of Performance. The services of District are to commence no sooner than June 1, 2023, and be completed no later than May 31, 2028. District shall perform its services in accordance with the “Schedule of Performance” attached hereto as Exhibit B, and incorporated herein by reference. Any changes to these dates in either this Section 3 or Exhibit B must be approved in writing by the Project Manager and District Manager.

C. Standard of Quality. City relies upon the professional ability of District as a material inducement to entering into this Agreement. All work performed by District under this Agreement shall be in accordance with all applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in District's field of expertise.

4. Compensation and Method of Payment.

A. Compensation. The compensation to be paid to District, including both payment for professional services and reimbursable expenses, shall be at the rate and schedules attached hereto as Exhibit B, and incorporated herein by reference. However, in no event shall the amount City pays District exceed nine thousand nine hundred eighty-eight dollars and eighty cents (\$9,988.80).

B. Timing of Payment. District shall submit itemized monthly statements for work performed. City shall make payment, in full, within thirty (30) days after approval of the invoice by the Project Manager.

C. Changes in Compensation. District shall not undertake any work that will incur costs in excess of the amount set forth in Paragraph 4(A) without prior written amendment to this Agreement.

D. Litigation Support. District agrees to testify at City’s request if litigation is brought against City in connection with District’s work product. Unless the action is brought by District or is based upon District’s negligence, City shall compensate District for the preparation, travel, and testimony at District’s standard hourly rates at the time of actual testimony.

5. Amendment to Scope of Work. City shall have the right to amend the Scope of Work within the Agreement by written notification to the District. In such event, the compensation and time of performance shall be subject to renegotiation upon written demand of either party to the Agreement. District shall not commence any work exceeding the Scope of Work without prior written authorization from the City.

6. Term. This Agreement shall commence upon its execution and shall continue in full force and effect until completed, amended, or otherwise terminated as provided herein.

7. Inspection. District shall furnish City with every reasonable opportunity for City to ascertain that the services of District are being performed in accordance with the requirements and intentions of this Agreement. All work done and all materials furnished, if any, shall be subject to the Project Manager's inspection and approval. The inspection of such work shall not relieve District of any of its obligations to fulfill the Agreement as prescribed.

8. Ownership of Documents. Title to all plans, specifications, paper maps, estimates, reports, manuscripts, drawings, descriptions and other final work products compiled by the District under this Agreement shall be vested in City. District may retain copies of the above- described information but agrees not to disclose or discuss any information gathered, discussed or generated in any way through this Agreement without the written permission of City during the term of this Agreement, unless required by law or released by City to the public.

9. Employment of Other Districts, Specialists or Experts. District will not employ or otherwise incur an obligation to pay other consultants, specialists, or experts for services in connection with this Agreement without the prior written approval of the City.

10. Conflict of Interest.

A. District covenants and represents that neither it, nor any officer or member of its Board, has, or shall acquire any investment, income, business entity, interest in real property, or other interest, directly or indirectly, which would conflict in any manner with the interests of City, hinder District's performance of services under this Agreement, or be affected in any manner or degree by performance of District's services hereunder. District further covenants that in the performance of the Agreement, no person having any such interest shall be employed by it as an officer, employee, agent, or subcontractor without the express written consent of the City. District agrees to at all times avoid conflicts of interest, or the appearance of any conflicts of interest, with the interests of the City in the performance of the Agreement. Notwithstanding the foregoing, the parties acknowledge that the District's Board of Trustees is comprised of a representative from each city within its jurisdiction, including a representative from San Carlos, and that this role does not present a conflict of interest.

B. District is not a designated employee within the meaning of the Political Reform Act because District:

(1) will conduct research and arrive at conclusions with respect to its rendition of information, advice, recommendation, or counsel independent of the control and direction of the City or of any City official, other than normal contract monitoring; and

(2) possesses no authority with respect to any City decision beyond the rendition of information, advice, recommendation, or counsel. (2 Cal. Code Regs. § 18700(a)(2).)

11. Indemnity. To the fullest extent permitted by law, District hereby agrees to defend (by counsel reasonably satisfactory to the City), indemnify, and hold harmless the City, its officers, agents, employees, volunteers, and servants, from and against any and all claims, demands, damages, costs, liabilities, or obligations brought on account of or arising out of any

acts, errors, or omissions of District, its officers, employees, agents, and subcontractors undertaken pursuant to this Agreement excepting liabilities due to the sole negligence or willful misconduct of City.

To the fullest extent permitted by law, City hereby agrees to defend (by counsel reasonably satisfactory to the District), indemnify, and hold harmless the District, its officers, agents, employees, volunteers, and servants, from and against any and all claims, demands, damages, costs, liabilities, or obligations brought on account of or arising out of any acts, errors, or omissions of City, its officers, employees, agents, and subcontractors undertaken pursuant to this Agreement excepting liabilities due to the sole negligence or willful misconduct of District.

The Parties' duty to indemnify and hold harmless, as set forth herein, shall include the duty to defend as set forth in California Civil Code § 2778. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable by or for the Parties under Worker's Compensation, disability or other employee benefit acts or the terms, applicability or limitations of any insurance held or provided by the Parties and shall continue to bind the parties after termination/completion of this agreement.

12. District Not an Agent of City. District, its officers, employees and agents shall not have any power to bind or commit City to any decision.

13. Independent Contractor. It is expressly agreed that District, in the performance of the work and services agreed to be performed by District, shall act as and be an independent contractor and not an agent or employee of City; and as an independent contractor, District shall obtain no rights to retirement benefits or other benefits which accrue to City's employees, and District hereby expressly waives any claim it may have to any such rights.

14. Compliance with Laws.

A. General. District shall use the standard of care in its profession to comply with all applicable federal, state, and local laws, codes, ordinances, and regulations. District represents and warrants to City that it has and shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, insurance and approvals which are legally required for District to practice its profession.

B. Workers' Compensation. District certifies that it is aware of the provisions of the California Labor Code which require every employee to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and District certifies that it will comply with such provisions before commencing performance of the Agreement and at all times in the performance of the Agreement.

C. Prevailing Wage. District and District's subcontractors (if any) shall, to the extent required by the California Labor Code, pay not less than the latest prevailing wage rates to workers and professionals as determined by the Director of Industrial Relations of the State of California pursuant to California Labor Code, Part 7, Chapter 1, Article 2. Copies of the applicable wage determination are on file at the City's Public Works Department office.

D. Injury and Illness Prevention Program. District certifies that it is aware of and has complied with the provisions of California Labor Code § 6401.7, which requires every employer to adopt a written injury and illness prevention program.

E. City Not Responsible. City is not responsible or liable for District's failure to comply with any and all of its requirements under this section and Agreement.

F. Waiver of Subrogation. District and District's insurance company agree to waive all rights of subrogation against City, its elected or appointed officials, officers, agents, employees, and volunteers for losses paid under District's workers' compensation insurance policy which arise from the work performed by District for City.

Assignment; Subcontractors; Employees

G. Assignment. District shall not assign, delegate, transfer, or convey its duties, responsibilities, or interests in this Agreement or any right, title, obligation, or interest in or to the same or any part thereof without City's prior written consent. Any assignment without such approval shall be void and, at City's option, shall immediately cause this Agreement to terminate.

H. Subcontractors; Employees. District shall be responsible for employing or engaging all persons necessary to perform the services of District hereunder. No subcontractor of District shall be recognized by City as such; rather, all subcontractors are deemed to be employees of the District, and District agrees to be responsible for their performance. District shall give its personal attention to the fulfillment of the provisions of this Agreement by all of its employees and subcontractors, if any, and shall keep the work under its control. If any employee or subcontractor of District fails or refuses to carry out the provisions of this Agreement or appears to be incompetent or to act in a disorderly or improper manner, it shall be discharged immediately from the work under this Agreement on demand of the Project Manager.

15. Insurance. The Parties acknowledge that they are each self-insured and hereby acknowledge the sufficiency of such insurance for the purposes of this Agreement.

16. Termination of Agreement; Default.

A. This Agreement and all obligations hereunder may be terminated at any time, with or without cause, by City upon five (5) business days' written notice to District.

B. If District fails to perform any of its obligations under this Agreement within the time and in the manner herein provided or otherwise violate any of the terms of this Agreement, in addition to all other remedies provided by law, City may terminate this Agreement immediately upon written notice. In such event, District shall be entitled to receive as full payment for all services satisfactorily rendered and expenses incurred hereunder, an amount which bears the same ratio to the total fees specified in the Agreement as the services satisfactorily rendered hereunder by District bear to the total services otherwise required to be performed for such total fee; provided, however, that the City shall deduct from such amount the

amount of damages, if any, sustained by City by virtue of the breach of the Agreement by District.

C. In the event this Agreement is terminated by City without cause, District shall be entitled to any compensation owing to it hereunder up to the time of such termination, it being understood that any payments are full compensation for services rendered prior to the time of payment.

D. Upon termination of this Agreement with or without cause, District shall turn over to the Project Manager immediately any and all copies of studies, sketches, drawings, computations, and other data, whether or not completed, prepared by District or its subcontractors, if any, or given to District or its subcontractors, if any, in connection with this Agreement. Such materials shall become the permanent property of the City. District, however, shall not be liable for the City's use of incomplete materials nor for the City's use of complete documents if used for other than the project contemplated by this Agreement.

17. Suspension. City shall have the authority to suspend this Agreement and the services contemplated herein, wholly or in part, for such period as it deems necessary due to unfavorable conditions or to the failure on the part of the District to perform any provision of this Agreement. District will be paid for satisfactory Services performed through the date of temporary suspension.

18. Merger; Amendment. This Agreement constitutes the complete and exclusive statement of the agreement between the City and District and shall supersede all prior negotiations, representations, or agreements, either written or oral. This document may be amended only by written instrument, signed by both the City and District. All provisions of this Agreement are expressly made conditions.

19. Interpretation. This Agreement shall be interpreted as though it was a product of a joint drafting effort and no provisions shall be interpreted against a party on the ground that said party was solely or primarily responsible for drafting the language to be interpreted.

20. Litigation Costs. If either party becomes involved in litigation arising out of this Agreement or the performance thereof, the court in such litigation shall award reasonable costs and expenses, including attorneys' fees, to the prevailing party. In awarding attorneys' fees, the court will not be bound by any court fee schedule, but shall, if it is in the interest of justice to do so, award the full amount of costs, expenses, and attorneys' fees paid or incurred in good faith.

21. Time of the Essence. Time is of the essence of this Agreement.

22. Written Notification. Any courtesy email notices, demand, request, consent, approval or communication that either party desires or is required to give to the other party shall be in writing and either served personally or sent by prepaid, first class mail. Any such notice, demand, etc. shall be addressed to the other party at the address set forth below. Either party may change its address by notifying the other party of the change of address. Notice shall be deemed communicated within seventy-two (72) hours from the time of mailing if mailed as provided in this section.

If to City: Lou Duran
Public Works
Superintendent
City of San Carlos
1000 Bransten Road
San Carlos, CA 94070

If to District: Brian Weber
District Manager
San Mateo County Mosquito and Vector Control District
1351 Rollins Road
Burlingame, CA 94010

23. District's Books and Records.

A. District shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to the City and all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from the date of termination or completion of this Agreement.

B. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City Attorney, City Auditor, City Manager, or a designated representative of any of these officers. Copies of such documents shall be provided to the City for inspection when it is practical to do so. Otherwise, unless an alternative is mutually agreed upon, the records shall be available at District's address indicated for receipt of notices in this Agreement.

C. The City may, by written request by any of the above-named officers, require that custody of the records be given to the City and that the records and documents be maintained in the City Manager's office.

24. Agreement Binding. The terms, covenants, and conditions of this Agreement shall apply to, and shall bind, the heirs, successors, executors, administrators, assigns, and subcontractors of both parties.

25. Equal Employment Opportunity. District is an equal opportunity employer and agrees to comply with all applicable state and federal regulations governing equal employment opportunity. District will not discriminate against any employee or applicant for employment because of race, age, sex, creed, color, sexual orientation, marital status or national origin. District will take affirmative action to ensure that applicants are treated during such employment without regard to race, age, sex, creed, color, sexual orientation, marital status, or national origin. Such action shall include, but shall not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; lay-offs or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. District

further agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

26. City Not Obligated to Third Parties. City shall not be obligated or liable for payment hereunder to any party other than District.

27. Waiver. The waiver by either party of any breach or violation of any term, covenant, or condition of this Agreement or of any provisions of any ordinance or law shall not be deemed to be a waiver of such term, covenant, condition, ordinance or law or of any subsequent breach or violation of the same or of any other term, covenant, condition, ordinance or law or of any subsequent breach or violation of the same or of any other term, condition, ordinance, or law. The subsequent acceptance by either party of any fee or other money which may become due hereunder shall not be deemed to be a waiver of any preceding breach or violation by the other party of any term, covenant, or condition of this Agreement or of any applicable law or ordinance.

28. Severability. If any one or more of the provisions contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions hereof, and such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had not been contained herein.

29. Exhibits. The following exhibits are attached to this Agreement and incorporated herein by this reference:

- A. Exhibit A: Scope of Work
- B. Exhibit B: Schedule of Performance and Compensation

30. Execution. This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

31. Applicable Law; Venue. This Agreement shall be construed and interpreted according to California law. In the event that suit shall be brought by either party hereunder, the parties agree that trial of such action shall be held exclusively in a state court in the County of San Mateo, California.

32. Authority. Each individual executing this Agreement on behalf of one of the parties represents that he or she is duly authorized to sign and deliver the Agreement on behalf of such party and that this Agreement is binding on such party in accordance with its terms.

IN WITNESS WHEREOF, the City and District have executed this Agreement as of the date first above written.

CITY OF SAN CARLOS

SAN MATEO COUNTY MOSQUITO
AND VECTOR CONTROL DISTRICT

By: _____
Public Works Superintendent

By: _____
General Manager

Date:

Date:

APPROVED AS TO FORM:

By: _____
General Counsel

ATTEST:

ATTEST:

By: _____

By: _____
Board Secretary

EXHIBIT A

Scope of Work

Purpose: To provide rodent control treatment along specific natural drainage creeks, waterfronts, recreational areas and various City facilities, as designated by the City's Project Manager, for an initial period of one year, with an option for City to extend agreement by written amendment for up to three (3) additional one-year terms.

WORK SCHEDULE AND TYPE OF TREATMENT

Protective Bait Stations

Installing, a total of one hundred and twenty (120) protective bait stations in June of each year, each containing 3-4 - .52 oz bait block, along natural drainage creeks and areas in the locations indicated on maps available for inspection at the Office of the San Mateo County Mosquito & Vector Control District and the City of San Carlos.

Conducting three (3) follow-up inspections per year of the above installed bait stations at thirty (30) day intervals beginning with the month of June to replace as necessary, consumed or deteriorated bait and to correct any deficiencies concerning the bait stations. For the purpose of this contract, a deficiency includes, but is not limited, to vandalism, missing, or damaged bait stations.

Removing all installed bait stations thirty (30) days after final inspection and obliterating colored dots marking location of bait stations.

MATERIALS AND EQUIPMENT

All tools, labor, materials and equipment necessary to carry out this program are to be provided by the District.

Rodenticide

Bromethalin a nerve toxin will be the primary rodenticide used. Bromadiolone and Diphacinone, an anticoagulant, shall serve as the secondary rodenticide. Fastrac (Bromethalin) should use 3-4 blocks per station and each block weighs .52 oz and contains .01% of Bromethalin per unit weight.

1208604v1 80078/0012

Manufacturer: Manufacturer: Bell Labs Inc., 3699 Kinsman Blvd, Madison, WI. 53704
Telephone number 1-608-241-0202

Local Distributors: Vesperis 408-216-2333

Target Specialty Products: 800-352-3870

Bait Station

The protective bait station shall be tamper-proof and in compliance with all state, federal, and local laws. The tamper-proof station should be a Protecta bait station or similar design, requiring a key for entry.

Caution Statement

A cautionary statement shall be painted on the side of each protective bait container that shall read:

**Caution: Bromodiolone/Diphacinone/Bromethalin Rat
Bait Do Not Disturb
San Mateo County Mosquito and Vector Control
650-344-8592**

Statement lettering shall be in red enamel paint and of letters not less than one-half (1/2) inch line height.

Anchors

Duckbill anchors shall be secured to the bait station and driven a minimum of 12 inches into compact earth.

Stake

Metal stakes not less than twelve (12) inches in length will be required, one (1) per bait station, to aid in securing the bait blocks and containers.

METHOD OF BAIT INSTALLATION

Bait containers, tie-wires, stakes, and bait blocks

All protective bait stations shall be installed at approximately equally spaced intervals. The location for installation of the bait stations may be seen on map available for inspection at the Office of the San Mateo County Mosquito & Vector Control District.

The exact installation site shall be selected by, and shall be entirely dependent upon, the San Mateo County Mosquito and Vector Control District technician's observation of the conditions existing at each site. All bait stations must be located a safe distance above the water line and every effort must be made to take advantage of natural vegetation, etc., so as to provide the greatest possible concealment from children. Under no circumstances shall bait stations be installed or placed in areas where children are known to play. In areas where it is obvious that children do not play, the bait stations must still be adequately concealed, so as not to be conspicuous to the ordinary child. Each bait station location will have a specific site number, latitude/longitude location that allows it to be viewed in the district's mapping database Mapvision. Each inspection or bait replacement can be entered in real time and will create a time stamped record in the district's database. The San Mateo County Mosquito and Vector Control District technician (SMCMVCD) will not deface private improvements and will be required to exercise his/her judgment in a prudent manner regarding the location of bait stations, etc.

BAIT INSPECTION, REPLACEMENT, REINSTALLATION, AND REMOVAL

Inspections shall be made at thirty (30) day intervals as specified in WORK AND SCHEDULE AND TYPE OF TREATMENT to determine the condition of the bait and to service and maintain the bait as required. If City desires additional work to be done by SMCMVCD), the City will request such additional work by written change order.

The following symbols shall be used to record the above items on the maps provided. This information is essential and must be recorded by the individual who performs the work at the time the work is performed.

Work will be recorded in the SMCMVCD data management system (Mapvision) that will provide for proper reporting and analysis. Icons will be produced for the control program as follows:

Blue · - 1-50% bait consumed-bait not replaced

Green · - 51-100% bait consumed-bait replaced

Bait replacement shall be made to all bait blocks which are found to be consumed or deteriorated at the equivalent of one-half (1/2) or more of their original weight. Bait which is judged to be no longer palatable to rodents shall also be replaced. City will be charged a flat rate, regardless of bait replaced or man hours spent. Old bait taken from bait containers shall be removed from the treatment area by San Mateo County Mosquito and Vector Control and disposed of in a manner consistent with instructions on the label and in accordance with state and local regulations.

Thirty (30) days after final inspection, SMCMVCD) will remove all bait stations and obliterate all colored dots marking the location of the bait stations.

RECORD OF WORK TO BE SUBMITTED

SMCMVCD) must maintain, while carrying out this program, a record (made in the field at time of work performed) of the items listed below:

Phase of work and dates performed.

Number of bait stations installed.

Number of bait stations inspected and bait blocks replaced

Number of bait stations removed (October).

CORRECTION OF DEFICIENCIES

The Field Supervisor will inspect work for consistency and accuracy and information will be stored in a database management system to look for patterns and areas of concern. All deficiencies must be corrected within five (5) days.

LICENSES

All San Mateo County Mosquito and Vector Control District employees are certified (California Department of Public Health Vector Control Technicians). This guarantees extensive training in the field of vector control and all technicians are required to keep their license up to date through the satisfaction of continuing education requirements.

NOTICES AND COMPLIANCE WITH THE LAW

San Mateo County Mosquito and Vector Control shall give all notices required by law and comply with all laws, ordinances, rules and regulations pertaining to the conduct of the work. San Mateo County Mosquito and Vector Control shall be liable for all violations of the law in connection with work furnished by SMCMVCD.

PUBLIC SAFETY AND CONVENIENCE

SMCMVCD's technician shall at all times conduct his/her work so as to insure the least possible obstruction to traffic and inconvenience to the general public and the residents in the vicinity of the work, and to ensure the protection of persons and property.

AMOUNT AND METHOD OF PAYMENT

In full consideration of the work to be performed by SMCMVCD, and subject to the provisions of this agreement, the City of San Carlos shall pay SMCMVCD in the manner described below. Invoices shall itemize the work performed according to attached SCHEDULE OF PROPOSED ITEMS.

Invoices shall be sent to:

**City of San Carlos
600 Elm St
San Carlos, CA 94070
Attn: Lou Duran**

The total payment for services of SMCMVCD under this Agreement shall not exceed the costs as itemized in Agreement. City shall have the right to withhold payment if the City determines that the quality of work performed is unacceptable to the City of San Carlos.

The amount of work done under this contract shall not exceed \$9,988.80 per year

EXHIBIT B

Schedule of Performance and Annual Fee Schedule

		Month	Quantity	Unit	Unit Price	Total Price
Item 1	Installation of protective bait stations	June/July	120	3-4 .52 oz. block	\$20.81.	\$2,497.20
	- 1st Inspection			bait station		\$2,497.20
	- 2nd Inspection	August		bait station		\$2,497.20
	- 3rd Inspection	September		bait station		\$2,497.20
Item 2	Bait Replacement			.52 oz block		No additional charge
Item 3	Reinstallation			bait station		no additional charge
Item 4	Removal of all installed bait stations	October				no additional charge
	Total Annual Charges					\$9,988.80

Agenda Item 5B.2

**SUBJECT: Approval of Agreement with the California
Invasive Plant Council for Control of Invasive
Spartina**

SUMMARY

Staff is asking the Board to authorize the District Manager to sign an agreement with the California Invasive Plant Council (Cal-IPC) to control invasive spartina in San Mateo County.

BACKGROUND

Invasive cordgrass (*Spartina spp.*) is a perennial grass that grows in the intertidal zone of salt marshes worldwide. This highly aggressive invasive plant has significantly altered the physical and biological structure of our tidal marshes, mudflats, and creeks along the San Francisco Bay. This altered habitat impedes tidal flows and creates an environment for salt marsh mosquitoes to lay their eggs. Further, where invasive cordgrass exists, diked salt marshes cannot be opened to tidal flow because opening these areas encourages the expansion of the invasive cordgrass into ever more significant areas. Salt marsh mosquitoes developing in these areas severely impact neighboring communities due to their aggressive nature and ability to fly over twenty miles.

San Mateo County Mosquito and Vector Control has assisted in controlling invasive spartina for the past 18 years. Eliminating these large plant colonies was a condition set by state regulators before allowing the Bair Island restoration and levee breaches. The breaches returned the salt marsh to its original condition, eliminating thousands of acres of salt marsh mosquito habitat. Over the past several years, the district has worked with the Coastal Conservancy, US Fish and Wildlife Service, and other agencies, reducing the colonized area significantly and strengthening the district's relationship with regulatory agencies.

More information on the Invasive Spartina Project in San Francisco Bay can be found at <http://spartina.org/>.

Master Agreement and Work Authorization Plan

The Master Agreement, approved by the Board in 2019 and available upon request, authorizes the grant recipient Cal-IPC to contract with the District to control invasive spartina in salt

marshes in San Mateo County. The District will be reimbursed for personnel expenses, and Cal-IPC will supply materials. The District will be paid \$76,000 for time and equipment used for two treatment seasons in 2023-2024 (\$38,000 in 2023 and \$38,000 in 2024) as outlined in the Work Plan Authorization. Labor rates in the Workplan were calculated using a fully burdened staff rate and applying a 6% annually.

The Work Authorization Plan describes treatment locations, schedule, scope of work, budget, and payment schedule. **The Finance Committee reviewed and unanimously recommended this item for approval at their June 5th, 2023, meeting.**

RECOMMENDATION

Staff is asking the Board to authorize the District Manager to sign an Agreement with the California Invasive Plant Council (Cal-IPC) to control invasive spartina in San Mateo County.

MATERIALS ATTACHED

1. Invasive Spartina Treatment Work Authorization

MATERIALS AVAILABLE UPON REQUEST

1. Master Agreement with the California Invasive Plant Council

**INVASIVE SPARTINA TREATMENT 2023-2024
WORK AUTHORIZATION
SCC-SMCMVCD-2023-WA#1**

In conjunction with Master Agreement for Contracting Services

Counties or location: San Mateo County
Bid Date: 5/26/2023

Cal-IPC Representative: Jutta Burger, Science Program Director
1442-A Walnut Street, #462, Berkeley CA 94709
Phone: (510) 843-3902 x305, Cell: (706) 621-9689
Email: jburger@cal-ipc.org

Contractor Representative: Brian Weber, District Manager
1351 Rollins Road, Burlingame CA 94010
Phone: (650) 344-8592 x278
Email: bweber@smcmvcd.org

Agency Representative: Marilyn Latta, Project Manager
1515 Clay Street, 10th Floor, Oakland, CA 94612
Phone: (510) 286-4157
Email: marilyn.latta@scc.ca.gov

ISP Coordinator: Drew Kerr, Treatment Program Manager
1001 42nd Street, Suite 23 Oakland, CA 94608
Phone: (510) 292-8406
Email: dwkerr@spartina.org

PURPOSE OF AUTHORIZED WORK:

California Invasive Plant Council (“Cal-IPC”) authorizes San Mateo County Mosquito & Vector Control District (“Contractor”) to control invasive cordgrass in accordance with the Master Agreement for Contracting Services between Cal-IPC and Contractor, effective July 1, 2019, and the terms and conditions set forth in this Work Authorization. The Master Agreement is hereby extended through completion of described work within this WA. Funding for this project comes from the California State Coastal Conservancy (“Funder”).

WORK TO BE PERFORMED:

The work to be performed is described in the following documents, attached and incorporated by reference into this agreement:

- SMCMVCD Cordgrass 2023-2024 Work Plan
- Attachment 1 Working in Endangered Species Habitat
- Attachment 2 Walking in the Marsh
- Attachment 3 Documentation of Compliance with 2023 ISP Conservation Measures
- Attachment 4 Aquatic Pesticide Application Plan

PAYMENT:

Not-to-Exceed Amount: **\$76,000.00**

Invoices should be submitted to Cal-IPC in accordance with the provisions outlined in Paragraph 3 of the Master Agreement for Contracting Services. Invoices should appear on Contractor’s letterhead and include signature of an authorized representative. Invoices must include:

- Date of invoice
- Invoice number (the Final Invoice under this Work Authorization should be marked “Final Invoice”)
- Contractor’s Work Authorization number under which the work was performed
- Cal-IPC’s name and grant agreement number: “19-001”
- The start and end dates of the billing period
- Billing by task number, if applicable, and number of hours worked and rates.
- Backup materials for any authorized non-labor expenses.

Invoices must be authorized for payment by a Cal-IPC Representative prior to processing. Payment will be made upon Cal-IPC’s receipt of reimbursement from Funder.

SCHEDULE:

Invoices submitted as work completed. See schedule in attached work plan. Invoices for any 2023 expenses must be provided to Cal-IPC by January 15, 2024. See Task schedule in attached work plan.

AGREED FOR CALIFORNIA INVASIVE PLANT COUNCIL

AGREED FOR SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

By: _____

By: _____

Name: Doug Johnson

Name: _____

Title: Executive Officer

Title: _____

Date: _____

Date: _____



**SCOPE OF WORK and BUDGET
SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
2023-2024 Treatment Seasons
San Francisco Estuary Invasive *Spartina* Project**

for

**Portions of Site 2: Bair & Greco Island Complex
Site 16.2: Cooley Landing East
Site 19: West San Francisco Bay**

I. PROJECT DESCRIPTION

The purpose of this project is treatment of invasive hybrid *Spartina alterniflora* in the San Francisco Estuary. The Grantee will conduct treatment at up to 30 sub-areas within the following sites: West San Francisco Bay, Cooley Landing east, and Bair & Greco Island Complex as outlined in the Site-Specific Plans prepared by the Invasive *Spartina* Project's Treatment Program Manager.

II. SCOPE OF WORK

Work Program Components:

1. Schedule

Spartina treatment timing is subject to restrictive tidal windows, weather, and access issues. The SMCMVCD Field Operations Supervisor will work with the ISP Treatment Program Manager to schedule treatment throughout the active growing season of the target plants. Scheduling will take into account the marsh entry date restrictions required by USFWS in the ISP's 2023-2032 Biological Opinion, seasonal timing related to the differentiation of hybrid from native *Spartina*, and other considerations that could impact efficacy. Adequate lead time must be provided to enable ISP biologists to inventory sites ahead of treatment to improve efficiency and thoroughness. SMCMVCD ("Grantee") will be accompanied by ISP staff during all treatment events to document that all *Spartina* has been accounted for and to maximize the sensitivity when working in California Ridgway's rail habitat.

Task 1 Project Management

Subtask 1.1 Project Management

The Grantee will coordinate with Cal-IPC's Science Program Director to keep her informed about the status of the project. Grantee will be responsible for managing the budget and schedule, submitting invoices, and other project management activities.

Subtask 1.2 Subcontractor Selection

Grantee may award subcontracts, as necessary, to qualified consultants or other agencies.

The Grantee shall submit subcontractor qualifications and draft contract review to Cal-IPC for and approval prior to execution. The contract shall describe the scope of work and the products expected from each subcontractor. In the progress reports, the Grantee shall document all subcontractor activities, deliverables completed, progress, issues and proposed resolutions.

Task Deliverable(s): invoices, and subcontract documentation

Task 2 Site Treatment

Brief description: Treatment of up to 33 treatment acres within the Bair & Greco Island Complex, Cooley Landing, and West San Francisco Bay Complex.

Acreage based on previous year's ISP Spartina inventory (since current-year inventory is not conducted until later in the season).

III. SCHEDULE

In the event the Grantee anticipates any delay in the project schedule, the Contractor shall inform the Cal-IPC Science Program Director in writing prior to the scheduled due date of that task or deliverable.

In the event the project cannot be completed prior to the completion date of the Grant Agreement, the Grantee shall request an extension in writing, providing justification for the extension and a revised schedule of completion. There is no guarantee that the grant agreement will be extended.

<u>Task</u>	<u>Task Title</u>	<u>Deliverable</u>	<u>Estimated Completion Dates</u>
	2023 Season		
1	Project Management	<ul style="list-style-type: none"> • Final invoice • Copies of Subcontracts 	Dec 30 for all 2023 treatment
2	Site Treatment	<ul style="list-style-type: none"> • Estimated Treatment Initiation Date • Estimated Treatment Duration • Estimated Treatment End Date 	July 28, 2023 120 days October 20, 2023
	2024 Season		
1	Project Management	<ul style="list-style-type: none"> • Final invoice • Copies of Subcontracts 	Dec 30 for all 2024 treatment
2	Site Treatment	<ul style="list-style-type: none"> • Estimated Treatment Initiation Date • Estimated Treatment Duration • Estimated Treatment End Date 	July 28, 2024 120 days October 25, 2024

IV. BUDGET OVERVIEW

<u>Task</u>	<u>Task Title</u>	<u>Coastal Conservancy Grant</u>	<u>County</u>	<u>Total Budget</u>
2023 Treatment Season				
1	Project Management	\$424	\$3275.40	\$3275.40
2	2023 Site Treatment & Preparations	\$37,576	\$0	\$38,000
3	Airboat repairs	\$0	\$5,000	\$5,000
Total 2023		\$38,000	\$8,275.40	\$46,275.40
2024 Treatment Season				
1	Project Management	\$449.44	\$3275.40	\$3275.40
2	2024 Site Treatment & Preparations	\$37,550.56	\$0	\$38,000
3	Airboat repairs	\$0	\$5,000	\$5,000
Total 2024		\$38,000	\$8,275.40	\$46,275.40
TOTAL 2023-2024		\$76,000	\$16,550.80	\$92,550.80

V. BUDGET DETAIL

5.1 Labor Rates

The airboat and pilot will be billed at \$190.80 per hour for 2023 and \$202.25 per hour for 2024. All other field and preparation work for Spartina treatment will be billed at a flat rate of \$89.85 per hour for 2023 and \$95.24 per hour for 2024. This rate covers both direct and indirect costs for treatment work.

Accounting work will be billed at \$53 per hour for 2023 and \$56.18 for 2024.

5.2 Direct Costs

Direct costs to be billed at cost. There are no direct costs anticipated for 2023-2024 treatment at this time. All chemicals for treatment (herbicide, surfactant and dye) will be purchased under a separate Coastal Conservancy grant and are therefore not included in the SMCMVCD budget.

2023-2024 Treatment Seasons

	<i>Funding Sources</i>		
	Conservancy	SMCMVCD	Total
Estimated Administrative Labor Costs			
<i>Accounting 2023 (8 hrs. @ \$53/hr.)</i>	\$424.00		\$424.00
<i>Accounting 2024 (8 hrs. @ \$56.18/hr.)</i>	\$449.44		\$449.44
<i>Project Management</i>		\$6,550.80	\$6,550.80
Estimated Field Labor Costs			
<i>Vector Control Technicians 2023: (170hrs. @ \$89.85/hr.)</i>	\$15,274.50		\$15,274.50
<i>Vector Control Technicians 2024: (162.57 hrs. @ \$95.24/hr.)</i>	\$15,483.17		\$15,483.17
Equipment			
<i>Airboat and pilot 2023(117hrs @ \$190.80/hr.)</i>	\$22,323.60		\$22,323.60
<i>Airboat and pilot 2024(109 hrs. @ \$202.25/hr.)</i>	\$22,045.29		\$22,045.25
Materials Costs			
<i>Herbicide</i> Provided by Coastal Conservancy	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
<i>Surfactant</i> Provided by Coastal Conservancy	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
<i>Marker Dye</i> Provided by Coastal Conservancy	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
Equipment Maintenance and Repair			
<i>Airboat Repairs</i>		\$10,000	\$10,000
FUNDING SOURCE SUBTOTALS	\$ 76,000	\$16,550.80	\$ 92,550.80
WORK PROGRAM TOTAL COST for 2023-2024			\$92,550.80

Agenda Item 6

SUBJECT: Resolution M-023-23 approving the Assessment Diagram and Engineers Report and Stating the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District

SUMMARY

In 2003, the District proposed to increase its service area by annexing the then unserved portions of northern and western San Mateo County. Accordingly, the District executed a Proposition 218-compliant mailed balloting in the winter of 2003, which passed with 65% support. Therefore, the assessment district was formed. As a requirement of this process, an Engineer's Report (ER) is prepared to establish the budget for the services that the proposed assessments would fund, determine the benefits received by property within the Annexation Area from the services by the District, and apportion the assessment to lots and parcels within the Annexation Area based on the relative benefit for each lot or property.

RECOMMENDED RATES AND OVERVIEW

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with a maximum yearly adjustment of up to 3% plus any CPI that had not been levied in prior years.

At the May 10, 2023, Board of Trustees meeting, the Board approved the Draft ER, recommending a 5% increase to the Assessment. 3% would come from the annual allotment, and 2% from the "banked" or unused amount from prior years.

This recommendation was derived from the fiscal year 2022-23 cost of providing the District's services which was \$1,554,301. This cost results in a proposed assessment rate of TWENTY DOLLARS AND SEVENTY-NINE CENTS (\$20.79) per single-family equivalent benefit unit for Zone A and TWENTY DOLLARS AND FORTY-ONE CENTS (\$20.41) for Zone B, for the fiscal year 2023-24. This is a 5% increase over the rate levied last year. The assessments are proposed to be levied annually. The District still has an additional 20.39% in reserve that it may apply in future years.

This is the final step in a two-step process that gives the public notice of the Board's intention and an opportunity to be heard if they have any input. The board does this each year because there is no statutory obligation to hold a public hearing when the levy is imposed consistent with the formula approved by the balloted voter. But there is also an expectation among the public to have an opportunity to object, and the District desires to respect that expectation.

RECOMMENDATION

Recommend the Board approve Resolution M-023-23 approving the Assessment Diagram and Engineers Report and State the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District.

REFERENCE MATERIALS ATTACHED

1. North and West County Mosquito and Disease Control Assessment District Engineers Report
2. Resolution M-023-23



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

**NORTH AND WEST COUNTY MOSQUITO AND DISEASE CONTROL
ASSESSMENT DISTRICT**

FINAL ENGINEER'S REPORT

JUNE 2023

PURSUANT TO THE GOVERNMENT CODE, HEALTH AND SAFETY CODE AND ARTICLE
XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

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SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

NAME OF GOVERNING BOARD

Atherton	Mason Brutschy
Belmont	Chuck Cotten
Brisbane	Carolyn Parker
Burlingame	Rena Gilligan
Colma	Laura Walsh
Daly City	Glenn R. Sylvester
East Palo Alto	Donna Rutherford, Secretary
Foster City	Paul Norton
Half Moon Bay	Kati Martin, President
Hillsborough	Dr. D Scott Smith
Menlo Park	Catherine Carlton
Millbrae	Muhammad Baluom
Pacifica	Peter DeJarnatt
Portola Valley	Raymond Williams
Redwood City	Kathryn Lion, Vice President
San Bruno	Robert Riechel
San Carlos	Ron Collins
San Mateo	Ed Degliantoni
San Mateo County – at Large	A. Desiree LaBeaud, MD, MS
South San Francisco	Michael Yoshida
Woodside	Paul Fregulia

DISTRICT MANAGER

Brian Weber

ENGINEER OF WORK

SCI Consulting Group

TABLE OF CONTENTS

INTRODUCTION.....	1
OVERVIEW	1
LEGAL ANALYSIS	4
GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES	6
ABOUT THE DISTRICT	6
INTRODUCTION TO SERVICES.....	7
SUMMARY OF SERVICES.....	7
INTRODUCTION TO SURVEILLANCE AND MONITORING	8
LARVAL MOSQUITO SURVEILLANCE PROGRAM	9
ADULT MOSQUITO SURVEILLANCE PROGRAM.....	10
WEST NILE VIRUS SURVEILLANCE PROGRAM.....	10
INTRODUCTION TO TREATMENT AND CONTROL	10
CITIZENS’ REVIEW OF ENVIRONMENTAL SAFETY OF TREATMENT AND CONTROL APPROACHES	11
LARVAL MOSQUITO CONTROL PROGRAM.....	11
ADULT MOSQUITO CONTROL PROGRAM	12
SERVICE REQUESTS	12
ASSESSMENT STATEMENT	13
ESTIMATE OF COST.....	16
METHOD OF ASSESSMENT	17
DISCUSSION OF TOTAL BENEFIT	17
MOSQUITO AND VECTOR CONTROL IS A SPECIAL BENEFIT TO PROPERTIES	19
BENEFIT FACTORS.....	20
BENEFIT FINDING.....	23
GENERAL VS. SPECIAL BENEFIT	23
CALCULATING GENERAL BENEFIT	25
METHOD OF ASSESSMENT	29
ZONES OF BENEFIT	30
ASSESSMENT APPORTIONMENT	31
APPEALS AND INTERPRETATION	34
DURATION OF ASSESSMENT	35
ASSESSMENT DIAGRAM.....	36
ASSESSMENT ROLL	38

LIST OF FIGURES

TABLE 1 COST SUMMARY FOR FY 2023-24..... 13

TABLE 2 - BUDGET 16

TABLE 3 RESIDENTIAL ASSESSMENT FACTORS 32

TABLE 4 COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS 33

INTRODUCTION

OVERVIEW

The mosquito control program in San Mateo County is one of the oldest in the United States. In 1904, mosquitoes were breeding in diked reclaimed salt marshes along the San Francisco Bay and were biting residents, which affected the use and enjoyment of the land. These areas were uninhabitable without direct mosquito control efforts. Before 1904, various attempts were made to mitigate these pests, but at the time, efficient and effective control methods and approaches had not yet been developed. The funds collected by private subscription were insufficient to support required control.

A physical control plan was developed which included ditching, repair of existing dikes and tide gates, and filling of low areas. The funding for these physical control measures dwindled over time and several levees had broken, making mosquitoes unbearably abundant. For example, the Peninsula Hotel, a famous resort in San Mateo, was closed in mid-season, and property values dropped to such an extent that action became necessary. An early iteration of the San Mateo County Mosquito and Vector Control District (“District”) was formed in 1913 to address these issues and has been providing mosquito (and vector) control for more than a century, in the form of various governmental entities.

Initially, the District’s service area was not county-wide and served about one third of the geographic area of San Mateo County. However, in the early 2000s, West Nile Virus spread across the country and into California. By 2004, several hundred cases of the disease were reported across California. Following a San Mateo County Health Services Agency report, a 2002-2003 Grand Jury Report recommended the District be permitted to expand its programs countywide to combat the threat of further cases of the disease, and to provide for sufficient monitoring, surveillance, treatment, and public information.

In 2003, the District proposed to increase its service area by annexing the then un-served portions of northern and western San Mateo County. Previously, neither the District, nor any other public agency, provided mosquito control and vector-borne disease protection and prevention services in the northern and western areas of San Mateo County that were outside of the District’s then-current (pre-2003) jurisdictional boundaries. In other words, the “baseline” level of services in northern and western San Mateo County was essentially zero.

The Local Agency Formation Commission approved the District’s application to annex the remainder of the County. However, this annexation was conditioned on a benefit assessment being levied in the newly annexed area that approximated the revenues in the original boundaries. Accordingly, the District executed a Proposition 218-compliant mailed balloting in the winter of 2003. A tabulation of the returned ballots weighted by their proposed assessment showed 65% support. Hence, the assessment district was formed, and the annexation completed. This report defines the benefit assessment district that provides funding for the services in the North and West areas (“Annexation Area”) of San Mateo County.

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(m).) The following is an outline of the primary components of the District’s Integrated Mosquito and Vector Management Program that are provided within the current boundaries and the Annexation Area:

- Surveillance
- Physical Control
- Vegetation Management
- Biological Control
- Chemical Control
- Other Non-Chemical Control/Trapping
- Public Education

The District operates under the Mosquito Abatement and Vector Control District Law of the State of California law (“Enabling Act”). Following are excerpts from the Enabling Act, 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 vector borne diseases is only partially effective.*

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

(3) *The protection of Californians and their communities against the discomforts and economic effects of vector borne 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 vector borne 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.*

This Engineer's Report ("Report") was prepared to determine the benefits received by property within the Annexation Area from the services by the District, and apportion the assessment to lots and parcels within the Annexation Area based on the relative benefit for each lot or parcel.

This Engineer's Report incorporates and is intended to be consistent with the benefit determinations, assessment apportion methodology and other provisions established by Resolution No. M-006-04 passed on October 8, 2003, and the other documents and reports that established the Assessment District.

LEGAL ANALYSIS

PROPOSITION 218

This assessment was formed consistent with 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 XIII C and XIII D of the California Constitution. 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.

Proposition 218 describes a number of substantive and procedural requirements that must be satisfied to levy assessments.

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. Specifically, Article XIII D of the California Constitution provides:

Sec. 5. Effective Date...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.

Over the years, case law has helped define and shape the application of Proposition 218. The following is a summary of relevant case law.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special benefits to property, not general benefits¹
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report, and the process used to establish this assessment are consistent with the SVTA vs. SCCOSA decision.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district.

BONANDER V. TOWN OF TIBURON

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified, and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

¹ Article XIII D, § 2, subdivision (d) of the California Constitution states defines "district" as "an area determined by an agency to contain all parcels which will receive a special benefit from the proposed public improvement or property-related service."

GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES

ABOUT THE DISTRICT

The San Mateo County Mosquito and Vector Control District is an independent special district (not part of the County or any city) that controls and monitors physical property for disease-carrying insects such as mosquitoes and ticks, and other harmful pests such as yellow jackets. In addition, the District regularly tests for diseases carried by insects and small mammals and educates the public about how to protect themselves from diseases transmitted by insects and small mammals. The District also distributes printed material and brochures that describe what citizens can do to keep their homes and property free of rats, yellow jackets, mosquitoes, and other pests.

The first mosquito abatement district in San Mateo County was formed in 1913. Prior to the formation of this abatement district, high numbers of salt marsh mosquitoes were a significant problem in the County, and many areas were considered to be nearly unlivable. The San Mateo County Mosquito Abatement District was formed in 1953 when the two original districts in the County merged. In 2003, the District annexed the cities of Brisbane, Colma, Daly City, South San Francisco and most parcels in San Bruno; and communities located west of I-280 such as Ano Nuevo, Half Moon Bay, El Granada, and Pacifica, and other unincorporated areas in San Mateo County generally located west of Interstate 280 (the “North and West County Areas”). In order to provide adequate service levels to the now annexed areas, the District looked to a benefit assessment funding source. The assessment was authorized by an assessment ballot proceeding conducted in 2003 and approved by a majority of the weighted ballots returned by property owners. These assessments were first levied by the Board of Trustees of the San Mateo County Mosquito Abatement District by Resolution No. M-006-04 passed on October 8, 2003. Today, the District is responsible for providing service to the entire county. In 2008, the District changed its name to the San Mateo County Mosquito and Vector Control District to reflect the fact that it would begin providing some additional vector control responsibilities formerly handled by the San Mateo County Environmental Health Department.

The District is overseen by a Board of Trustees. The Board of Trustees oversees District funding, establish district policies and procedures, and administer basic governance. The District is primarily funded in two ways. First, Ad Valorem taxes and a special Mosquito Control Tax is paid by properties within the original District boundaries. Second, the previously mentioned benefit assessment funds services in the North and West County areas.

INTRODUCTION TO SERVICES

Following is a description of the Services and level of service, for the Annexation Areas. As noted earlier, there were previously no regular mosquito control services provided in the Annexation Areas. These Services are over and above the previous zero-level baseline level of service. The formula below describes the relationship between the final level of service, the previous baseline level of service, and the enhanced level of service funded by the assessment.

Final Level of Service	=	Baseline Level of Service	+	Enhanced Level of Service
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In this case, prior to 2003, the baseline level of service was zero, and the final current level of service is precisely the enhanced level of service funded by the assessment.

SUMMARY OF SERVICES

The services provided within the Annexation Area are provided at generally the same service level as provided within the original District.

The assessment provides funding for projects and programs for the District's Integrated Mosquito and Vector Control Management Program (IMVMP), which is comprised of surveillance, physical control, vegetation management, biological control, chemical control and other nonchemical control/trapping designed to prevent, abate, and control mosquitoes and vectors. Such IMVMP projects and programs include, but are not limited to, source reduction, larvicide and adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities (collectively "Services"). The cost of these services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to vector control programs and the ongoing operations and maintenance expenses associated with the capital facilities.

The following is an illustrative list of some of the Services provided by the District:

- Response, typically within 24 hours, to requests for service related to mosquito problems, as well as nesting yellow jackets, rats and other pestiferous or disease carrying organisms.
- Control of mosquito larvae in catch basins, ditches, drain lines, vaults, wastewater treatment plants, under buildings and residences, horse troughs, freshwater marshes, salt marshes, creeks and other sources.
- Survey and data analysis of mosquito larvae populations to assess public health risks and allocate control efforts.
- Monitoring of native and invasive mosquito populations using carbon dioxide baited traps, New Jersey light traps, and Ovi-cup and Autocidal Gravid Ovitrap (AGO) traps.

- Enhanced testing with RT-PCR for diseases carried and transmitted by mosquitoes and other arthropods, such as West Nile Virus, Encephalitis, Tularemia, and Lyme Disease.
- Deployment of sentinel chicken flocks (San Mateo, and East Palo Alto), virus tested mosquito pools, and blood analytical studies for State and local agencies.
- Surveillance and identification of ticks in parks, trails, and other locations frequented by the public.
- Testing for diseases carried and transmitted by ticks such as, Ehrlichiosis, Rocky Mountain Spotted Fever, and Babesiosis.
- Management and control of stinging insects including ground nesting yellow jackets and wasps.
- Monitoring and/or control of other nuisance and potentially hazardous organisms and vectors such as biting flies, mites, and fleas. (Only vectors found outside of structures are monitored and controlled.)
- Educating residents about the risks of diseases carried by insects and small mammals and how to better protect themselves and their pets through a dedicated Public Health Education and Outreach Officer.
- Testing for Hanta Virus, Tularemia, Plague and other diseases carried by small mammals.
- Monitoring for new and emerging invasive species such as *Aedes albopictus* (Asian tiger mosquito), and *Aedes aegypti* (Yellow fever mosquito).
- *Aedes aegypti* was detected in Menlo Park in 2013, but was eliminated from the District in the Summer of 2015. It was last detected August 13, 2015 but could be reintroduced again at any time. It has now become established throughout much of California.
- Surveillance for rats and other domestic rodents. Use of baiting programs and other IPM methods for control .

INTRODUCTION TO SURVEILLANCE AND MONITORING

Mosquitoes most often breed in areas of standing water including catch basins, vaults, wastewater treatment plants, water under buildings, horse troughs, pools, ponds, artificial containers gutters, flood control devices, freshwater and saltwater marshes, and wetlands.

Prior to the annexation in 2003, the District had no obligation to respond to service requests outside of its original boundaries. Today, the District performs surveillance of adult mosquitoes in order to find new sites of larval development, as well as to determine control efforts, level of public health risk, population densities, and species composition. The District primarily uses New Jersey light traps, Gravid traps and Carbon Dioxide traps for this surveillance. In 2001, the District identified two new mosquito species to San Mateo County: the Asian Tiger Mosquito *Aedes albopictus* and *Coquillettidia perturbans*. In 2013 and 2014,

the District discovered a new mosquito species in Menlo Park: the Yellow Fever Mosquito, *Aedes aegypti*. The Yellow Fever Mosquito is a very invasive mosquito posing a serious health risk with the ability to transmit Dengue fever, Chikungunya and Zika virus. *Aedes aegypti* and *Aedes albopictus* have currently been eliminated from the District but could be reintroduced at any time.

Additionally, the District monitors vector-borne diseases in efforts to prevent human cases. Three common mosquito-borne viruses occur in California: Western Equine Encephalitis, St. Louis encephalitis, and California Encephalitis and West Nile virus. All three are carried in birds and can be transferred to horses, small mammals, or humans through the bite of an infected mosquito. There is no specific cure or vaccine for these so the District regularly monitors diseases and flocks of sentinel chickens for viruses.

Zika is a disease also caused by a virus transmitted primarily by *Aedes aegypti* mosquitoes. The Zika virus has been linked to unusually small heads and brain damage in newborns — called microcephaly — in children born to infected mothers, as well as blindness, deafness, seizures, and other congenital defects. Cases of vector-borne diseases such as malaria, Lyme disease, Tularemia, raccoon roundworm, small mammal-borne diseases such as plague, and Hantavirus are also investigated and monitored.

Surveillance is conducted in a manner based upon equal spread of resources throughout the Annexation Area, focusing on areas of likely sources and proximity to human populations. Treatment strategies are based upon the results of the surveillance programs and historical information, and are specifically designed for individual areas.

LARVAL MOSQUITO SURVEILLANCE PROGRAM

The District will identify insects submitted by residents in the Annexed Areas. Laboratory staff will identify the insect and provide information on its biology, public health significance, and control.

The District maintains a computerized database of mosquito breeding sources in the Annexation Area. These sites are checked regularly and treated as needed. New sources are added to the database on a continuous basis as they are uncovered. The computerized database software MapVision allows the District to keep records of all service requests, the nature of the calls, and the service request outcome. Additionally, the location of treatment sites, testing sites and trap locations, are also stored. Residents can call the District when experiencing problems with mosquitoes and other vectors. A vector control technician ordinarily will respond to a service call within one business day. For complaints regarding mosquitoes, the technician will determine the source of mosquito larvae and apply control. The District added the position of IT Director in 2019 to assist with this and other computer programs to improve district services.

ADULT MOSQUITO SURVEILLANCE PROGRAM

Laboratory and operational personnel monitor mosquito populations to assess the public health risk level and effectiveness of control measures.

Carbon dioxide traps are deployed in the Annexed Areas every week, or as needed. Traps are collected the following day; their contents are identified and counted. This information is maintained in the computerized database and used to track long-term trends in mosquito density.

Laboratory personnel also monitor abnormal spring rainfall patterns. These are early seasonal environmental precursors for adult mosquito populations.

WEST NILE VIRUS SURVEILLANCE PROGRAM

The District maintains chickens in San Mateo and East Palo Alto to detect the presence of West Nile Virus and other Encephalitis viruses.

The District collects adult mosquitoes and historically submitted them to laboratories at the University of California at Davis to test for West Nile and other Encephalitis viruses. Over the years, the District has upgraded its laboratory equipment (including a RT-PCR) so that most genetic testing can be done in-house. Laboratory staff will collect mosquitoes from the Annexation Area using specialized traps for this purpose. Mosquitoes must be collected alive, anesthetized, identified, and prepared for testing the same day.

The District participates in a statewide program to collect and test dead wild birds for West Nile Virus. Dead birds are picked up by District staff within 24 hours, packaged, and up until 2014, they were sent to the State Health Department for testing. The District's laboratory equipment now allows for in-house testing for viruses in dead wild birds.

INTRODUCTION TO TREATMENT AND CONTROL

The District controls mosquitoes and other vectors through an integrated mosquito and vector management program (IMVMP). This program focuses on controlling mosquitoes in their larval stage before they develop into flying adults which can transmit diseases. Larval control has many benefits:

Less toxic: Bacterial agents or biorational pesticides are highly specific to mosquitoes in the larval stage and are non-toxic to other aquatic invertebrates in the environment.

Less pesticides: The bacterial agents or pesticides are applied to a smaller area than would be required for treatment of adult mosquitoes.

Less disease: Targeting immature mosquitoes kills them before adults emerge and are capable of transmitting disease.

The end result is a program that protects public health, is more cost effective than other methods, and has a low impact on the environment. Currently, the District uses a number of biorational materials to control mosquito larvae. These materials have been shown to have minimal effects on non-target species and have been approved for use in aquatic habitats. These materials are regulated by the US EPA and the California Department of Pesticide Regulation. All products used by the District to treat or control mosquitoes and other vectors must be reviewed and approved by the San Mateo County Agricultural Commissioner to ensure they do not harm the environment.

CITIZENS' REVIEW OF ENVIRONMENTAL SAFETY OF TREATMENT AND CONTROL APPROACHES

The District will hold community outreach events (i.e.: local community fairs and an Open House) to review the environmental safety of its treatment and control approaches and all District services. These outreach opportunities will be open to all property owners and members of the public and the Open House will be announced with a public notice prior to the programs. At the community outreach opportunities, the public will have the opportunity to review and respond to:

- the treatment and control approach used by the District;
- the environmental issues with each control approach;
- the mosquito and disease issues in their community; and
- other services or programs either currently provided or desired.

Any recommendations or comments from the public will be addressed by the District and will be provided to the Board of Trustees of the District for response or action as appropriate.

LARVAL MOSQUITO CONTROL PROGRAM

Catch basins and storm drain systems are the largest sources of northern house mosquitoes in San Mateo County. These mosquitoes are an efficient vector of West Nile Virus and therefore a public health concern. To control the larval stage of the northern house mosquito in the Annexation Area, catch basins are inspected and those considered breeding sites are treated with biorational pesticides.

Underground utility vaults, sanitary sewers and water drainage systems holding water, are also significant breeding sites for the northern house mosquitoes, *Culex pipiens*. These chambers, if found breeding mosquito, *Culex pipiens*. These underground locations are treated with biorational pesticides if found to be breeding mosquitoes.

The California Department of Public Health and San Mateo County Mosquito and Vector Control District monitors pesticide resistance levels to determine the efficacy of available larvicides for control of local mosquito populations.

Mosquito fish are also used to control mosquito larvae in standing water and are made available by the District for residents to use in backyard ornamental water features.

ADULT MOSQUITO CONTROL PROGRAM

The District may institute widespread application of adulticides to interrupt the transmission cycle in the event of virus detection or human cases of diseases transmitted by mosquitoes or other vectors. In addition, an expanded and intensified larvicide program may be instituted to further reduce future adult populations of vector species. The University of California at Davis and San Mateo County Mosquito and Vector Control District monitor pesticide resistance levels to determine the efficacy of available adulticides for control of local adult mosquito populations.

Any additional descriptions and plans for the services will be filed with the District Manager of the San Mateo County Mosquito and Vector Control District and are incorporated herein by reference.

- i. San Mateo County Mosquito and Vector Control District Integrated Mosquito and Vector Management Program in the Final Programmatic Environmental Impact Report Certified January 9, 2019.

SERVICE REQUESTS

Prior to the annexation in 2003, the District did not respond to service requests outside of its original boundaries. When the assessment was approved, the District began responding to service requests within the Annexation Area, at the same level of service as the existing District jurisdiction. Any property owner, business or resident in the Annexation Area can contact the District to request vector control related service or inspection and a District field technician responds promptly to the particular property to evaluate the property and situation and to perform appropriate surveillance and control services. The District responds to all service requests in a timely manner, regardless of location, within San Mateo County.

Upon request, the District provides specific services directly to individual properties regarding non-mosquito vectors (rats, yellow jackets, and other pests) including education and eradication strategies. For yellow jackets specifically, the property owner can notify the District and request a nest removal on the property at the time a nest is detected. Aerial nesting yellow jackets and wasps are beneficial insects (wasps eat live insects); therefore, they are not considered a nuisance and do not typically warrant control. Bees generally are considered nonaggressive towards humans unless their nest is disturbed. Property owners can request service if rats and or mice are detected on their property. The District will have a technician conduct an inspection of the property including the exterior, and make recommendations for rodent exclusion and control measures, as well as what can be done to make the yard less attractive to rats and mice.

ASSESSMENT STATEMENT

WHEREAS, on October 8, 2003 the Board of Trustees of the San Mateo County Mosquito & Vector Control District, pursuant to the provisions of the California Health and Safety Code Section 2291.2, adopted its Resolution No. M-006-04 for the proposed improvements and changes in existing public improvements, more particularly therein described;

WHEREAS, the Board of Trustees held a Public Hearing on December 17, 2003 and approved an Engineer's Report presenting a diagram and an assessment of the estimated benefit of the services and improvements upon all assessable parcels within the assessable area;

WHEREAS, the Board contracted with the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for an assessment district and an assessment of the estimated costs of Services, and the special benefit conferred thereby, upon all assessable parcels within the North and West County Mosquito and Disease Control Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under Article XIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Board of said San Mateo County Mosquito and Vector Control District, 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 North and West County Mosquito and Disease Control Assessment District.

The amount to be paid for said services and improvements and the expenses incidental thereto, to be paid by the San Mateo County Mosquito and Vector Control District for the fiscal year 2023-24 is generally as follows:

TABLE 1 COST SUMMARY FOR FY 2023-24

Vector & Disease Control Services	\$1,105,211
Capital Facilities	\$449,090
Incidentals	\$134,335
TOTAL DISTRICT BUDGET	\$1,688,636
Less:	
District Contribution	\$124,400
Net Amount To Assessments	\$1,813,036

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said District. The distinctive number of each parcel or lot of land in the said District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby determine and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incidental thereto, upon the parcels and lots of land within said North and West County Mosquito and Disease Control Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate hereto attached and by reference made a part hereof.

Said assessment determination is made upon the parcels or lots of land within said District in proportion to the special benefits to be received by said parcels or lots of land, from said Services.

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with a maximum annual adjustment of up to 3% plus any other CPI adjustments for prior years that have not been levied. The assessment may be levied annually and may be adjusted by the maximum annual adjustment without any additional assessment ballot proceeding. (In the event that the Board opts not to adjust the assessment rate by the full annual change in the CPI, any percentage change in excess of that levied can be cumulatively reserved and can be added to the annual change in the CPI in subsequent years. The rate remained static at \$17.26 for 2011-12 through 2016-17, so the District accumulated 18.37% of "banked" CPI. For 2017-18, the assessment rate was adjusted by 5.15% to \$18.15 in Zone A and \$17.81 in Zone B. For 2018-19 the assessment rate was adjusted by the annual CPI of 2.94% resulting in a rate of \$18.68 in Zone A and \$18.33 in Zone B. There was no increase to the assessment in fiscal years 2019-20 and 20-21. For fiscal year 2022-23 the District increased the rate by 3.90% resulting in a rate of \$19.80 in Zone A and \$19.43 in Zone B.

For fiscal year 2023-24, the actual increase in effective CPI was 4.8818%, and the District will increase the rate by 5.00% (using a small amount of previously banked CPI) resulting in a rate of \$20.79 in Zone A and \$20.41 in Zone B. The District still has an additional 20.39% in reserve that it may apply in future years.

The District may finance the cost of acquiring or constructing capital facilities over time and pledge a portion of assessment revenues received in any fiscal year towards the repayment of the principal amount of such borrowed funds together with interest over the repayment period.

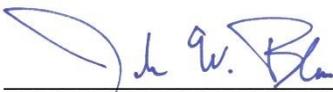
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of San Mateo for the fiscal year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of San Mateo.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the proposed amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the said North and West County Mosquito and Disease Control Assessment District.

June 14, 2023



Engineer of Work

By 
John W. Bliss, License No. C052091

ESTIMATE OF COST

TABLE 2 - BUDGET

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT Mosquito and Disease Control District Estimate of Cost Fiscal Year 2023-24			<i>Total Budget</i>
Vector Control Services and Related Expenditures			
	Salaries and Wages		\$566,229
	Employee Benefits		\$232,538
	Supplies and Services		\$306,444
Capital Outlay			
	Including capital improvements and facilities and equipment ¹		\$449,090
Total District Services and Operation			\$1,554,301
Less:			
	Contributions from District and Other Sources		\$124,400
Net Assessment Cost of Vector Control, Capital Facilities, Operation			\$1,678,701
Incidental Costs			
	County Collection and Levy Administration		\$134,335
	Subtotal		\$134,335
Total Vector Control Services and Incidental Expenses			
(Net Amount to be Assessed)			\$1,813,036
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment ²
Zone A	84,930	\$20.79	\$1,765,695
Zone B	2,320	\$20.41	\$47,341
		Total	\$1,813,036

Notes:

1. All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.

METHOD OF ASSESSMENT

This section of the Report includes an explanation of the benefits to be derived from the services provided to the District, and the methodology used to apportion the total assessment to properties within the North and West County Mosquito and Disease Control Assessment District.

The North and West County Mosquito and Disease Control Assessment District consists of all assessor parcels within the boundaries of the Annexation Area as defined by the approved boundary description for such District (boundary is coterminous with San Mateo County).

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Annexation Area over and above general benefits conferred on real property in the assessment area or to the public at large. Special benefit is calculated for each parcel in the Annexation Area.

1. Identification of total benefit to the properties derived from the Services
2. Calculation of the proportion of these benefits that are special vs. general
3. Determination of the relative special benefit within different areas within the Annexation Area
4. Determination of the relative special benefit per property type and property characteristic
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type and property characteristics,

DISCUSSION OF TOTAL BENEFIT

Overview

In summary, the assessments can only be levied based on the special benefit to property. This special benefit is that benefit received by property over and above any general benefits from the Services. With reference to the engineering requirements for property related assessments, under Proposition 218 an engineer must determine and prepare a report evaluating the amount of special benefit received by property within the Annexation Area as a result of the improvements or services provided by a local agency. That special benefit is to be determined in relation to the total cost to that local entity of providing the service and/or improvements.

Proposition 218 Stipulates Vector Control as a Traditional Purpose Use of Assessments

It should also be noted that Proposition 218 includes a requirement that existing assessments in effect upon its effective date were required to be confirmed by either a majority vote of registered voters in the assessment area, or by weighted majority property owner approval using the new ballot proceeding requirements. However, certain assessments were excluded from these voter approval requirements. Of note is that in California Constitution Article XIID Section 5(a) this special exemption was granted to

assessments for sidewalks, streets, sewers, water, flood control, drainage systems and vector control. The Howard Jarvis Taxpayers Association explained this exemption in their Statement of Drafter's Intent:

*"This is the "traditional purposes" exception. These existing assessments do not need property owner approval to continue. However, future assessments for these traditional purposes are covered."*²

Therefore, the drafters of Proposition 218 acknowledged that vector control assessments were a "traditional" and therefore acknowledged and accepted use.

California Legislature Stipulates Vector Control can be Funded by Assessments

The Legislature also made a specific determination after Proposition 218 was enacted that vector control services constitute a proper subject for special assessment. Health and Safety Code section 2082, which was signed into law in 2002, provides that a district may levy special assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs. The intent of the Legislature to allow and authorize benefit assessments for vector control services after Proposition 218 is shown in the Assembly and Senate analysis the Mosquito Abatement and Vector Control District Law where it states that the law:

*Allows special benefit assessments to finance vector control projects and programs, consistent with Proposition 218.*³

Therefore, the State Legislature agreed unanimously that vector control services are a valuable and important public service that can be funded by benefit assessments. To be funded by assessments, vector control services must confer special benefit to property.

Vector Control in the Assessment District Satisfies the "Over and Above" Requirement

Proposition 218, as described in Article XIID of the California Constitution has confirmed that properties subject to assessments must:

"... receive a special benefit over and above the benefits conferred on the public at large..."

Mosquito Control in California began in a large part by control efforts in the cities of San Mateo, Burlingame and Hillsborough. These areas became uninhabitable without direct control efforts beyond those needed and provided throughout much of the state. Although early control methods were basic and crude, including oiling, ditching, draining and

² Howard Jarvis Taxpayers Association, "Statement of Drafter's Intent", January 1997.

³ Senate Bill 1588, Mosquito Abatement and Vector Control District Law, Legislative bill analysis

constructing levees throughout the bayside saltwater and freshwater marshes, they were absolutely necessary to those living in the District. In his, "Report on Mosquito Control in the Vicinity of San Mateo County 1904-1915," University of California Researcher Harold E. Woodworth explained:

"That year several of the levees had broken, due to lack of proper care, and mosquito were so thick that life was unbearable"

and

"Livery stables would not let their horse go to the station because of mosquitos collected under the roofs. People who had to go out to the marsh wore hats, tied ropes or strings around their wrists and ankles. In the middle of the summer, the mosquitoes migrated in to town in a dark cloud for three days. Everyone who was not held in one way or another left town."

In other words, mosquito control over and above that generally available in California is necessary, as discovered over 100 years ago, within the District.

Vector Control is a Direct Special Benefit to Property, Not a General Benefit

The District provides services that are direct special benefit to properties within the Annexation Area.

Mosquito control is narrowly applied based upon very local, property based attributes. First, mosquito populations and associated diseases are closely monitored based upon a rigorous surveillance program which includes mosquito traps located throughout the Annexation Area. Second, in Zone 1 and 2 alone, District staff react to about 700 mosquito-associated service requests per year from local property owners and travel to evaluate each specific local situation. Based upon information acquired through the surveillance program and service requests, District staff develop and implement specific "surgical" control strategies on specific parcels. The District does not engage in widespread, general control unsupported by localized analysis and evaluation. The District does, however, make house calls and works directly with property owners to address mosquito issues specific to their unique property and land use.

Also, the District provides specific services directly to individual properties regarding non-mosquitoes vectors (rats, yellow jackets, and other pests) including education and eradication strategies.

MOSQUITO AND VECTOR CONTROL IS A SPECIAL BENEFIT TO PROPERTIES

As described below, this Engineer's Report concludes that mosquito and vector control is a special benefit that provides direct advantages to property in the Annexation Area. For example, the assessment provides for 1) surveillance throughout the Annexation Area to measure and track the levels and sources of mosquitoes and other vectors impacting

property in the area and the people who live and work on the property, 2) mosquito and mosquito source control, treatment and abatement throughout the Annexation Area such that all property in the area benefits from a comparable reduction of mosquito levels, 3) monitoring throughout the Annexation Area to evaluate the effectiveness of District treatment and control and to ensure that all properties are receiving the equivalent level of mosquito and vector reduction benefits within their zone, and 4) the properties in the Annexation Area are eligible for service requests which result in District staff directly visiting, inspecting and treating property. Moreover, the Services funded by the Assessments reduce the level of mosquitoes and vectors arriving at and negatively impacting properties within the Annexation Area.

The benefit factors below, when applied to property in the Annexation Area, confer special benefits to property and ultimately improve the safety, utility, functionality and usability of property in the Annexation Area. These are special benefits to property in the Annexation Area in much the same way that storm drainage, sewer service, water service, sidewalks and paved streets enhance the utility and functionality of each parcel of property served by these improvements, providing them with more utility of use and making them safer and more usable for occupants.

The following section, Benefit Factors, describes how the Services specially benefit properties in the Annexation Area. These benefits are particular and distinct from their effect on property in general or the public at large.

BENEFIT FACTORS

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services and that are provided to property within the Annexation Area. These types of special benefit are as follows:

REDUCED MOSQUITO AND VECTOR POPULATIONS ON PROPERTY AND AS A RESULT, ENHANCED DESIRABILITY, UTILITY, USABILITY AND FUNCTIONALITY OF PROPERTY IN THE ANNEXATION AREA.

The assessments provide services for the control and abatement of nuisance and disease-carrying mosquitoes and other vectors. These Services materially reduce the number of vectors on properties throughout the Annexation Area. The lower mosquito and vector populations on property in the Annexation Area are a direct advantage to property and serve to increase the desirability and “usability” of property. Clearly, properties are more desirable and usable in areas with lower mosquito and vector populations and with a reduced risk of vector-borne disease. This is a special benefit to residential, commercial, agricultural, industrial and other types of properties because all such properties directly benefit from reduced mosquito and vector populations and properties with lower vector populations are more usable, functional and desirable.

Excessive mosquitoes and other vectors in the area can materially diminish the utility and usability of property. For example, prior to the commencement of mosquito control and abatement services, properties in many areas in the California were considered to be nearly

uninhabitable during the times of year when the mosquito populations were high.⁴ The prevention or reduction of such diminished utility and usability of property caused by mosquitoes is a clear and direct advantage and special benefit to property in the Annexation Area.

The State Legislature made the following finding on this issue:

“Excess numbers of mosquitoes and other vectors spread diseases of humans, livestock, and wildlife, reduce enjoyment of outdoor living spaces, both public and private, reduce property values, hinder outdoor work, reduce livestock productivity; and mosquitoes and other vectors can disperse or be transported long distances from their sources and are, therefore, a health risk and a public nuisance; and professional mosquito and vector control based on scientific research has made great advances in reducing mosquito and vector populations and the diseases they transmit.”⁵

Mosquitoes and other vectors emerge from sources throughout the Annexation Area, and with an average flight range of two miles, mosquitoes from known sources can reach all properties in the Annexation Area. These sources include standing water in rural areas, such as marshes, pools, wetlands, ponds, drainage ditches, drainage systems, tree holes and other removable sources such as old tires and containers. The sources of mosquitoes also include numerous locations throughout the urban areas in the Annexation Area. These sources include underground drainage systems, containers, unattended swimming pools, leaks in water pipes, tree holes, flower cups in cemeteries, ornamental ponds, over-watered landscaping and lawns and many other sources. By controlling mosquitoes at known and new sources, the Services materially reduce mosquito populations on property throughout the Annexation Area.

A recently increasing source of mosquitoes is unattended swimming pools:

⁴ Prior to the commencement of modern mosquito control services, areas in the State of California such as the San Mateo Peninsula, Napa County and areas in Marin and Sonoma Counties had such high mosquito populations that they were considered to be nearly unlivable during certain times of the year and were largely used for part-time vacation cottages that were occupied primarily during the months when the natural mosquito populations were lower.

⁵ Assembly Concurrent Resolution 52, chaptered April 1, 2003

“Anthropogenic landscape change historically has facilitated outbreaks of pathogens amplified by peri domestic vectors such as Cx. pipiens complex mosquitoes and associated commensals such as house sparrows. The recent widespread downturn in the housing market and increase in adjustable rate mortgages have combined to force a dramatic increase in home foreclosures and abandoned homes and produced urban landscapes dotted with an expanded number of new mosquito habitats. These new larval habitats may have contributed to the unexpected early season increase in WNV cases in Bakersfield during 2007 and subsequently have enabled invasion of urban areas by the highly competent rural vector Cx. tarsalis. These factors can increase the spectrum of competent avian hosts, the efficiency of enzootic amplification, and the risk for urban epidemics.”⁶

As noted above, the District’s IMVMP involves procedures to address swimming pools and other sources of mosquitoes to prevent and avoid mosquitos from becoming adults and stinging humans and animals. The reliability of this service has enabled property owners throughout the Annexation Area to use and make full enjoyment of their property year-round in a way that was historically not possible without the service.

INCREASED SAFETY OF PROPERTY IN THE ANNEXATION AREA.

The assessment funds year-round proactive Services to control and abate mosquitoes and other vectors that otherwise would occupy properties throughout the Annexation Area. Mosquitoes and other vectors are transmitters of diseases, so the reduction of mosquito populations makes property in the Annexation Area safer for use and enjoyment. In absence of the assessment, these Services would not be provided, so the Services funded by the assessment make properties in the Annexation Area safer, which is a distinct special benefit to property in the Annexation Area.⁷ This is not a general benefit to property in the Annexation Area or the public at large because the Services are tangible mosquito and disease control services that are provided directly to the properties in the Annexation Area and the Services are over and above what otherwise would be provided by the District or any other agency.

This finding was confirmed in 2003 by the State Legislature:

⁶ Reisen William K. (2008). Delinquent Mortgages, Neglected Swimming Pools, and West Nile Virus, California. Emerging Infectious Diseases. Vol. 14(11).

⁷ . By reducing the risk of disease and increasing the safety of property, the proposed Services will materially increase the usefulness and desirability of certain properties in the Unprotected Areas.

“Mosquitoes and other vectors, including but not limited to, ticks, Africanized honey bees, rats, fleas, and flies, continue to be a source of human suffering, illness, death, and a public nuisance in California and around the world. Adequately funded mosquito and vector control, monitoring and public awareness programs are the best way to prevent outbreaks of West Nile Virus and other diseases borne by mosquitoes and other vectors.”⁸

Also, the Legislature, in Health and Safety Code Section 2001, finds that:

“The protection of Californians and their communities against the discomforts and economic effects of vector borne diseases is an essential public service that is vital to public health, safety, and welfare.”

BENEFIT FINDING

In summary, the special benefits described in this Report and the expansion and provision of Services to the Annexation Area directly benefits and protects the real properties in the Annexation Area in excess of the assessments for these properties. Therefore, the assessment engineer finds that the cumulative special benefits to property from the Services are reasonably equal to or greater than the assessment of \$20.79 per benefit unit.

GENERAL VS. SPECIAL BENEFIT

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund the special benefits to property in the Annexation Area but cannot fund any general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit from vector control services. General benefits are benefits from improvements or services that are not special

⁸ Assembly Concurrent Resolution 52, chaptered April 1, 2003

in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. General benefits are conferred to properties located “in the district,⁹” but outside the narrowly-drawn Assessment District and to “the public at large.” SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements and services funded by the assessments.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, the overwhelming proportion of the benefits conferred to property is special, since the advantages from the mosquito and disease protection funded by the Assessments are directly received by the properties in the Assessment District and are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIII D, sections 2(i) & 4(f).) Significantly, with the assessment, there were previously no mosquito related services being provided to the Annexation Area by any federal, state or local government agency. Consequently, there were previously no

⁹ SVTA vs. SCCOSA explains as follows:

OSA observes that Proposition 218’s definition of “special benefit” presents a paradox when considered with its definition of “district.” Section 2, subdivision (i) defines a “special benefit” as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” (Art. XIII D, § 2, subd. (i), italics added.) Section 2, subdivision (d) defines “district” as “an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.” (Art. XIII D, § 2, subd. (d), italics added.) In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special.

mosquito control related general benefits being provided to the Service Area and any new and extended service provided by the District is over and above this zero baseline. Arguably, all of the Services funded by the assessment therefore are a special benefit because the Services particularly and distinctly benefit and protect the Service Area over and above the baseline benefits and service of zero.

Nevertheless, arguably some of the Services would benefit the public at large and properties outside the Annexation Area. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

(In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided to property in the assessment district. Similar to the assessments in Pomona that were validated by Dahms, the Assessments described in this Engineer's Report fund mosquito, vector and disease control services directly provided to property in the Annexation Area. Moreover, as noted in this Report, the Services directly reduce mosquito and vector populations on all property in the Annexation Area. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this report, out of an abundance of caution, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.)

CALCULATING GENERAL BENEFIT

Consistent with footnote 9 of SVTA v. SCCOSA, and for the reasons described above, the District has determined that all parcels in the Annexation Area receive a shared direct advantage and special benefit from the Services. The Services directly and particularly serve and benefit each parcel, and are not a mere indirect, derivative advantage. As explained above, Proposition 218 relies on the concept of "over and above" in distinguishing special benefits from general benefits. As applied to an assessment proceeding concurrent with the annexation of new territory and extension of services to that territory, this concept means that the baseline general benefits are zero and that all vector control services, which provide direct advantage to property in the Annexation Area, are over and above the zero baseline and therefore are special.

Nevertheless, the Services may provide a degree of general benefit, in addition to the predominant special benefit. This section provides a conservative measure of the general benefits from the assessments.

BENEFIT TO PROPERTY OUTSIDE THE DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services funded by the Assessments are provided directly to protect property within the Assessment District from mosquitoes and vector-borne disease. However, properties adjacent to, but just outside of, the boundaries may receive some benefit from the Services in the form of reduced mosquito populations on property outside the Annexation Area. Since this benefit is conferred to properties outside the district

boundaries, it contributes to the overall general benefit calculation and are not funded by the assessment.

A measure of this general benefit is the proportion of Services that affect properties outside of the Annexation Area. Each year, the District provides some of its Services in areas near the boundaries of the Annexation Area. By abating mosquito populations near the borders of the Annexation Area, the Services provide benefits in the form of reduced mosquito populations and reduced risk of disease transmission to properties just outside the Annexation Area – in this case including portions of San Francisco County and the original district. If mosquitoes were not controlled inside the Annexation Area, more of them would fly from the Annexation Area. Therefore, control of mosquitoes within the Annexation Area provides some benefit to properties outside the Annexation Area but within the normal flight range of mosquitoes, in the form of reduced mosquito populations and reduced vector-borne disease transmission. This is a measure of the general benefits to property outside the Annexation Area because this is a benefit from the Services that is not specially conferred upon property in the Annexation Area.

The mosquito potential outside the Annexation Area is based on studies of mosquito dispersion concentrations. Mosquitoes can travel up to two miles, on average, so this destination range is used – however, the concentration of mosquito population decays rapidly with increased distance. Based on studies of mosquito destinations, relative to parcels in the Annexation Area average concentration of mosquitoes from the Annexation Area on properties within two miles of the Annexation Area is calculated to be 6%.¹⁰ In other words, only the average effective concentration of an overall mosquito population is 6% within the evaluated 2 mile wide perimeter, just outside the Annexation Area. This relative vector population reduction factor within the destination range is combined with the number

Criteria:

Mosquitoes may fly up to 2 miles from their breeding source.

100,320 parcels within 2 miles of, but outside of the District, may receive some mosquito and disease protection benefit

6% portion of relative benefit that is received

85,403 Parcels in the Assessment District

Calculations:

Total Benefit = 100,320 parcels * 6% = 6,019 parcels equivalents

Percentage of overall parcel equivalents = 6,019 / (6,019+100,320) = 5.6%

¹⁰ Tietze, Noor S., Stephenson, Mike F., Sidhom, Nader T. and Binding, Paul L., “Mark-Recapture of *Culex Erythrothorax* in Santa Cruz County, California”, Journal of the American Mosquito Control Association, 19(2):134-138, 2003.

of parcels outside the Annexation Area and within the destination range to measure this general benefit and is calculated as follows

Therefore, for the overall benefits provided by the Services to the Annexation Area it is determined that 5.6% of the benefits would be received by the parcels within two miles of the Annexation Area boundaries. The engineer has rounded 5.6% up to 7.0% in order to be conservative in the calculation of special benefits.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The “indirect and derivative” benefit includes general benefit to the properties within the Annexation Area, is particularly difficult to calculate. This benefit includes general benefit to properties within the District that is general in nature and cannot be reasonably associated with individual properties (as described in SVTA vs. SCCOSA). As explained above, all benefit within the Annexation Area is special because the mosquito and disease control services in the Annexation Area provides direct service and protection that is clearly “over and above” and “particular and distinct” when compared with the lack of such protection under pre-annexation conditions. Further the properties are within the Assessment District boundaries and this Engineer’s Report demonstrates the direct benefits received by individual properties from mosquito and disease control services.

In determining the Annexation Area boundaries, the District was careful to limit it to an area of parcels that directly receive the Services. All parcels directly benefit from the surveillance, monitoring and treatment that are provided on an equivalent basis throughout each zone in the Annexation Area in order to maintain the optimal level of protection against mosquitoes and reduced mosquito populations throughout the area. The surveillance and monitoring sites are spread on a balanced basis throughout the area. Mosquito control and treatment are provided as needed throughout the area based on the surveillance and monitoring results. The shared special benefit - reduced mosquito levels and reduced presence of vector-borne diseases - are received on an equivalent basis by all parcels in the Annexation Area. Furthermore, all parcels in the Assessment District directly benefit from the ability to request service from the District and to have a District field technician promptly respond directly to the parcel and address the owner’s or resident’s service need. The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the assessment district area does not make the benefit general rather than special, so long as the assessment district is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension of a local government service to benefit lands previously not receiving that particular service.

It could be argued that certain activities provide general benefits within the Annexation Area. For example, if the District provided funding to mosquito research in West Africa, or helped fund a Countywide mailer on various public health goals that did not have a direct benefit to Annexation Area parcels, that could be considered a general benefit to properties within the Annexation Area. The District does not perform any such tasks.

The District therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any “indirect and derivative” general benefits from the benefits conferred on parcels in the Annexation Area.

BENEFIT TO THE PUBLIC AT LARGE

With the type and scope of Services provided to the Annexation Area, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Annexation Area, any general benefit conferred on the public at large is incidental to the specific benefit. Nevertheless, there is some indirect general benefit to the public at large.

The public at large uses the public highways and other regional facilities, and when traveling in and through the Annexation Area they benefit from the Services. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway and other regional facilities area within the Annexation Area relative to the overall land area. An analysis of maps of the Annexation Area shows that approximately 1% of the land area in the Annexation Area is covered by highways and other regional facilities. This 1% therefore is a fair and appropriate measure of the general benefit to the public at large within the Annexation Area.

SUMMARY OF GENERAL BENEFITS

Using a sum of the measures of general benefit for the public at large and land outside the Annexation Area, we find that approximately 8.0% of the benefits conferred by the Mosquito and Disease Control Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation

7.0%	(Outside the Assessment District)
+ 0.0%	(Property within the Assessment District)
+ 1.0%	(Public at Large)
= 8.0%	(Total General Benefit)

The North and West County Mosquito and Disease Control Assessment District's total budget for mosquito and vector abatement, disease control, and capital improvement is \$1,554,301. Of this total budget amount, the District will contribute \$124,400 which exceeds the 8% (\$123,344) minimum of the total budget from sources other than the Assessment District. This contribution shall fund any general benefits from the North and West County Mosquito and Disease Control Assessment District's Services. Such contribution exceeds the estimated general benefits from the assessments.

METHOD OF ASSESSMENT

Proposition 218, as described in Article XIID of the California Constitution has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

As previously discussed, the assessments fund comprehensive, year-round mosquito control and disease surveillance and control Services that clearly confer special benefits to properties in the Annexation Area. These benefits can partially be measured by the property owners, guests, employees, tenants, pets and animals who enjoy a more habitable, safer and more desirable place to live, work or visit. As noted, these benefits ultimately flow to the underlying property.

In apportioning assessments to determine the relative special benefit for each property it is necessary to determine the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on an average sized residential parcel. The "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, a fixed assessment amount per parcel for all residential improved property was considered but was determined to be inappropriate because agricultural lands, commercial property and other property also receive benefits from the assessments for the reasons described above. Likewise, an assessment exclusively for agricultural land was considered because the sources of mosquitoes and vectors are generally located on such property. However, other types of property, such as residential and commercial, also receive the special benefit factors listed above from reduced mosquito and vector populations that would otherwise fly or migrate to these properties and/or to the inhabited community areas. Furthermore, residential properties can and do generate their own populations of mosquito and vector organisms as described above.

A fixed or flat assessment was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to a property that covers several acres in comparison to a smaller commercial property that is on a 0.25 acre site because the larger property generally has a larger coverage area and higher usage by employees, customers, tourists and guests that would benefit from reduced mosquito and vector populations as well as the reduced threat from diseases carried by

mosquitoes and other vectors. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

Therefore, the Engineer determined that the appropriate method of assessment should be based on the type and potential use of property, the relative size of the property and its location. This method is further described below.

ZONES OF BENEFIT

The boundaries of the Annexation Areas have been carefully drawn to include the properties in the Annexation Area that materially benefit from the Services. Such parcels are in areas with a material population of people, pets and livestock on the property. The current and future population of property is a conduit of benefit to property because people, pets and livestock are ultimately affected by mosquitoes and vector-borne diseases and the special benefit factors of desirability, utility, usability, livability and marketability are ultimately determined by the population and usage potential of property. The boundaries of the assessment areas have been narrowly drawn to include only properties that specially benefit from the mosquito control services.

The Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

In the assessment, the advantage that each parcel receives from the mosquito control services is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority decision.

Within the Annexation Area, zones of benefit are not justified or needed because the Services are provided relatively evenly across the entire area and for all parcels within the

assessment areas' boundaries, and the surveillance, monitoring and treatment are applied in such a manner as to attain a relatively even level of mosquito control throughout the area.

However, in efforts to continue to enforce the most conservative interpretation of Article XIID of the state constitution, in 2017, the District completed an analysis of service levels throughout the District boundaries. In particular, the District evaluated service levels in regards to its core services including surveillance, larvicide and service requests; and confirmed that service levels and benefits are essentially equivalent across all parcels (except as noted below and described as Zone B). Regarding service requests, the District will respond to any parcel located within the District, regardless of how remote, and provide mosquito control services appropriate to the situation. While conducting the evaluation, it did find that in Zones A and B (in this case, "Zones" as they are known for internal District purposes) the District responds to an average of over 700 service calls per year. As part of the Integrated Mosquito and Vector Management Program (IMVMP) the District conducts over 1,000 site treatments per year in Zones A and B. Larvicide applications generally are applied throughout the District.

The District's evaluation showed that some mountainous areas of the District located in rural mountainous San Mateo County do not receive the same service level for District surveillance services. These areas are described as Zone B, and are indicated in the Assessment Diagram.

The District uses mosquito traps to collect and then quantify species, quantities, concentrations, viral loads, etc. of mosquitoes. The selection of the locations of these traps requires a multi-attribute evaluation, with trap locations changing seasonally and when high concentrations of mosquitoes are identified. The District places mosquito traps at 2 mile radii, primarily throughout the more populated areas of the County, as part of this routine adult trapping program. Zone B parcels largely fall outside of the 2 mile radii of these routine adult mosquito traps and they do not typically receive the same level of routine surveillance as compared to the areas outside Zone B.

The Zone B parcels therefore will be subject to a reduced assessment, commensurate with the different benefit level. (If in the future, if the routine adult mosquito trapping service is extended into part or all of Zone B, the Zone B boundaries will be modified accordingly.)

The District analyzed its overall level of effort and determined that 1.85% of its resources is allocated to routine adult mosquito trapping. Therefore, Zone B Parcels will be subjected to a 1.85% assessment reduction.

ASSESSMENT APPORTIONMENT

The special benefits derived from the North and West County Mosquito and Disease Control Assessment District are conferred on property and are not based on a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who do or could use the property and who enjoy the special benefits described above. Therefore, the opportunity to use and

enjoy the region within the Annexation Area without the excessive nuisance, diminished “livability” or the potential health hazards brought by mosquitoes, vectors, and the diseases they carry is a special benefit to properties in the Annexation Area. This benefit is related to the number of people who potentially live on, work at, visit or otherwise use the property because people ultimately determine the value of the benefits by choosing to live, work and/or recreate in the area, and by choosing to purchase property in the area.

RESIDENTIAL PROPERTIES

All improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses, and townhomes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties, along with condominiums, benefit from the services and improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in each property, and the average size of each property in relation to a single family home in San Mateo County. This Report analyzed San Mateo County population density factors from the 2000 US Census as well as average dwelling unit size for each property type. After determining the Population Density Factor and Square Footage Factor for each property type, an SFE rate is generated for each residential property structure, as indicated in Table 3 below.

The SFE factor of 0.32 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site management, monitoring and other control services that tend to offset some of the benefits provided by the mosquito abatement district. Therefore, the benefit for properties in excess of 20 units is determined to be 0.32 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

TABLE 3 RESIDENTIAL ASSESSMENT FACTORS

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Pop. Density Equivalent</i>	<i>SqFt Factor</i>	<i>Proposed Rate</i>
Single Family Res	444,691	147,465	3.02	1.00		1.00
Condominium	64,797	22,179	2.92	0.97	0.70	0.68
Multi-Family Resid	180,497	81,209	2.22	0.74	0.43	0.32
Mobile Home on S	6,108	2,851	2.14	0.71	0.30	0.21

Source: 2000 Census, San Mateo County and property dwelling size information from the San Mateo County Assessor

COMMERCIAL/INDUSTRIAL PROPERTIES

The commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since residents and employees also provide a measure of the relative benefit to property. Since commercial and industrial properties are typically open

and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in San Mateo County is 0.20 acres. Therefore, a commercial property with 0.20 acres receives one-half the relative benefit, or a 0.50 SFE factor.

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Table 4, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Table 4 below lists the benefit assessment factors for business properties.

TABLE 4 COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per Fraction Acre ²</i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	
Golf Course	0.80	0.033	
Cemeteries	0.10	0.004	
Agriculture	0.05	0.002	

* SFE rate shown is for the first 5 acres of parcel size. Additional acreage is benefited at the rate

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels indicated above are applied to each fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties. However, vacant properties are assessed at a lower rate due to the lack of active benefits. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis was conducted by the Engineer of the assessed valuation data from the County of San Mateo found that 50% of the assessed value of improved properties is classified as land value. It is reasonable to assume, therefore, that approximately 50% of the benefits are related to the underlying land and 50% are related to the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.50 per parcel.

OTHER PROPERTIES

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved uses, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Certain parcels such as church parcels and properties used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Many of these parcels also provide some degree of on-site amenities that serve to offset some of the benefits from the San Mateo County Mosquito and Vector Control District. In addition, the District maintains reciprocal use arrangements with many educational properties that allow for the public, recreational use of these properties. Such public use tends to reduce the use and wear of District facilities. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

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,

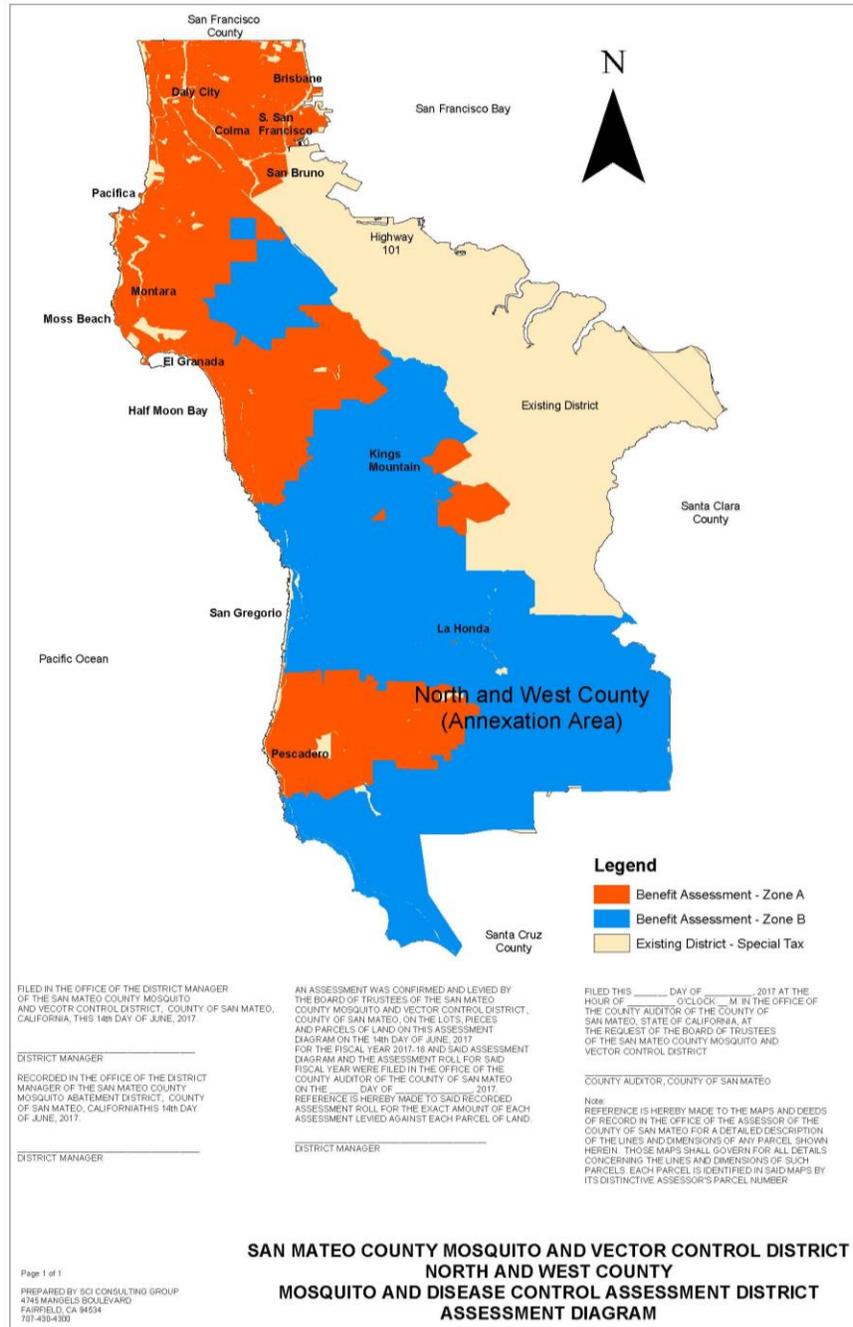
may file a written appeal with the District Manager of the San Mateo County Mosquito and Vector Control District or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year or, if before July 1, the upcoming fiscal year. Upon the filing of any 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 San Mateo 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 Board of Trustees shall be final.

DURATION OF ASSESSMENT

It is proposed that the Assessment be levied for fiscal year 2020-21 and every year thereafter, so long as mosquitoes remain in existence and the San Mateo County Mosquito and Vector Control District requires funding from the Assessment for its Services in the Annexation Area. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be levied annually after the San Mateo County Mosquito and Vector Control District Board of Trustees approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment.

ASSESSMENT DIAGRAM

The North and West County Mosquito and Disease Control Assessment District includes all properties within the boundaries of the Annexation Area. The boundaries of the North and West County Mosquito and Disease Control Assessment District are displayed on the following Assessment Diagram. Zone A parcels are shown in orange and Zone B parcels are shown in blue.



ASSESSMENT ROLL

Reference is hereby made to the Assessment Roll in and for said assessment proceedings on file in the office of the District Manager of the District, as said Assessment Roll is too voluminous to be bound with this Engineer's Report.



RESOLUTION M-023-23

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
APPROVING THE FINAL ENGINEER'S REPORT, CONFIRMING THE DIAGRAM
AND ASSESSMENTS, AND ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL
YEAR 2023-24 FOR THE NORTH AND WEST COUNTY MOSQUITO AND DISEASE
CONTROL ASSESSMENT DISTRICT**

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

WHEREAS, such vector surveillance and control projects and services provide tangible public health benefits, reduced nuisance benefits and other special benefits to the public and properties with the areas of service; and

WHEREAS, an assessment for mosquito, vector and disease control projects and services has been given the distinctive designation of the "North and West County Mosquito and Disease Control Assessment District" ("Assessment"), and is primarily described as encompassing the boundaries of North and West San Mateo County; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2003 and approved by a majority of the weighted ballots returned by property owners, and such Assessment was levied by the Board of Trustees of the San Mateo County Mosquito and Vector Control District by Resolution No. M-006-04 passed on October 8, 2003; and

WHEREAS, the Board of Trustees of the District must annually fix the amount of Assessment in an amount not to exceed the maximum rate approved by the property owners, with adjustments for inflation; and

WHEREAS, the Board of Trustees designated by resolution SCI as the Engineer of Work for the District and directed the filing of an Annual Engineer's Report to the District:

WHEREAS, SCI prepared a preliminary engineer's report in accordance with Article XIIIID of the California Constitution and Section 2082, *et seq.*, of the Health and Safety Code for the Assessment (the "Engineer's Report"); and

WHEREAS, on May 10, 2023, this Board adopted Resolution No. M-021-23 declaring its intention to levy Assessments for fiscal year 2023-24, preliminarily approving the Engineer's Report; and

WHEREAS, this Board acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

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

1. **Recitals.** The foregoing recitals are true and correct and material to the adoption of this Resolution.
2. **Engineer's Report.** The Final Engineer's Report for the Assessment included in the agenda packet, as modified on June 14, 2023, if applicable, is hereby confirmed and approved as the Final Engineer's Report for the District for FY 2023-24 and is incorporated herein by reference.
3. **Diagram Confirmed.** The diagram showing assessment district boundary thereof, the proposed assessments, and assessment role for Fiscal Year 2023-2024 contained in the Engineer's Report and presented to the property owners of record within the District are hereby confirmed.
4. **Findings.** Based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) the public interest, convenience, and necessity require that the levy be made; (b) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito, vector and disease control services to be financed with assessment proceeds.
5. **Assessment Rate.** That assessments for fiscal year 2023-24 shall be levied at the rate of TWENTY DOLLARS AND SEVENTY-NINE CENTS (\$20.79) per single-family equivalent benefit unit for Zone A, and TWENTY DOLLARS AND FORTY-ONE CENTS (\$20.41) for Zone B, as specified in the Engineer's Report for fiscal year 2023-24 with estimated total annual assessment revenues as set forth in the Engineer's Report.
6. **Services.** The mosquito and disease control services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
7. **Collection.** No later than August 10th following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this Resolution with the Auditor of the County of San Mateo ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the

amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Mosquito and Disease Control Assessment.

8. **Accounting.** All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the San Mateo County Mosquito and Vector Control District, North and West County Mosquito and Disease Control Assessment.
9. **Corrections.** The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.
10. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting thereof held on June 14, 2023, at 1351 Rollins Road, Burlingame, CA 94010.

AYES:
NOES:
ABSTAINED:
ABSENT:

ATTEST:

APPROVED:

Board Vice President

Board Secretary

Agenda Item 6

SUBJECT: Resolution M-023-23 approving the Assessment Diagram and Engineers Report and Stating the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District

SUMMARY

In 2003, the District proposed to increase its service area by annexing the then unserved portions of northern and western San Mateo County. Accordingly, the District executed a Proposition 218-compliant mailed balloting in the winter of 2003, which passed with 65% support. Therefore, the assessment district was formed. As a requirement of this process, an Engineer's Report (ER) is prepared to establish the budget for the services that the proposed assessments would fund, determine the benefits received by property within the Annexation Area from the services by the District, and apportion the assessment to lots and parcels within the Annexation Area based on the relative benefit for each lot or property.

RECOMMENDED RATES AND OVERVIEW

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with a maximum yearly adjustment of up to 3% plus any CPI that had not been levied in prior years.

At the May 10, 2023, Board of Trustees meeting, the Board approved the Draft ER, recommending a 5% increase to the Assessment. 3% would come from the annual allotment, and 2% from the "banked" or unused amount from prior years.

This recommendation was derived from the fiscal year 2022-23 cost of providing the District's services which was \$1,554,301. This cost results in a proposed assessment rate of TWENTY DOLLARS AND SEVENTY-NINE CENTS (\$20.79) per single-family equivalent benefit unit for Zone A and TWENTY DOLLARS AND FORTY-ONE CENTS (\$20.41) for Zone B, for the fiscal year 2023-24. This is a 5% increase over the rate levied last year. The assessments are proposed to be levied annually. The District still has an additional 20.39% in reserve that it may apply in future years.

This is the final step in a two-step process that gives the public notice of the Board's intention and an opportunity to be heard if they have any input. The board does this each year because there is no statutory obligation to hold a public hearing when the levy is imposed consistent with the formula approved by the balloted voter. But there is also an expectation among the public to have an opportunity to object, and the District desires to respect that expectation.

RECOMMENDATION

Recommend the Board approve Resolution M-023-23 approving the Assessment Diagram and Engineers Report and State the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District.

REFERENCE MATERIALS ATTACHED

1. North and West County Mosquito and Disease Control Assessment District Engineers Report
2. Resolution M-023-23

Agenda Item 7

SUBJECT: Special Mosquito Control Tax

BACKGROUND AND STATUS

Special Tax

The District held a special tax measure election on Tuesday, November 2, 1982. Measure A, Special Tax for Mosquito Control Services passed with 74% of the vote. The tax measure allowed up to \$3.74 per parcel per year for mosquito control services in the original 13 cities. Although the measure did not provide a mechanism to increase the tax, the District is required to fix the amount at a public hearing by resolution.

Resolution M-024-23 fixes the Special Mosquito Control Tax for Fiscal Year 2023-2024 at \$3.74 per parcel, authorizing the San Mateo County Controller to place the Special Mosquito Control Tax on the property tax roll. The resolution will be presented at the June 14, 2023, Board of Trustees meeting. Below is the estimated number of parcels and the dollar amount received for FY 23/24.

Estimated number of parcels assessed: 130,825

Estimated total dollar assessment: **\$489,094**

Lowest parcel assessment: \$3.74

Highest parcel assessment: \$3.74

RECOMMENDATION:

Recommend the Board approve resolution M-024-23, maintaining the amount of the Special Mosquito Control Tax without changes for Mosquito Control Services within the originally designated cities and unincorporated areas for the Fiscal year 2023-2024 and authorizing the continued collection of the tax.

MATERIALS ATTACHED:

1. Resolution M-024-23



RESOLUTION M-024-23

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SETTING THE RATE FOR THE ANNUAL SPECIAL TAX FOR MOSQUITO
CONTROL SERVICES AND DIRECTING THE COLLECTION PROCEDURES FOR
SPECIAL TAX MEASURE A FOR FISCAL YEAR 2023-24**

WHEREAS, the Mosquito Abatement and Vector Control District Law, codified in Health and Safety Code Section 2000 *et seq.*, authorizes mosquito and vector control districts to levy special taxes to fulfill their mission of providing comprehensive mosquito and vector programs to study, prevent, control and abate vectors and vector-borne diseases pursuant to Government Code section 50075 *et seq.*

WHEREAS, pursuant to that authority, in 1982, the San Mateo County Mosquito and Vector Control (formerly Mosquito Abatement) District (“District”) proposed a special tax with a maximum amount of \$3.75 per parcel per year be assessed on all parcels not exempted by law in the original boundaries of the District, as is depicted on the attached map (“Original Boundaries”), which is hereby incorporated by this reference; and

WHEREAS, on November 2, 1982, the voters approved the levy of an annual special tax for environmental protection, prevention, and control of vector mosquito disease and annoyance. Following the election, the District has assessed and collected the tax at the same rate of \$3.74 per parcel within the Original Boundaries each year; and

WHEREAS, the Board of Trustees of the District must annually fix the amount of tax in an amount not to exceed the maximum rate; and

WHEREAS, the District provided public notice of its intention to hold a public hearing on its decision to continue the special tax, which was posted on the outdoor announcement board of the District and published at least twice in the San Mateo County Times, a newspaper of general circulation in the District, at least fifteen (15) days prior to the date of said public hearing; and

WHEREAS, at the public hearing held on June 14, 2023, at the regular meeting of the Board of Trustees, all persons were afforded an opportunity to be heard; and

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

1. **Recitals.** The foregoing recitals are true and correct and material to the adoption of this Resolution.
2. **Taxation Rate.** In order to maintain an adequate level of mosquito and vector control services, the Board hereby determines that for July 1, 2023, through June 30, 2024, the special tax shall be collected according to the following schedule:

Parcels of real property within the Original Boundaries of the San Mateo County Mosquito and Vector Control District, not exempted by law, shall be taxed \$3.74 per parcel. \$3.74 per parcel, not exempted by law, is both the lowest and highest parcel assessment amount to be levied for fiscal year 2023-24.

Special taxes for fiscal year 2023-24 for Measure A shall continue to be levied at those rates specified in this resolution for fiscal year 2023-24, with an estimated total annual amount of \$489,094.

3. **Collection.** The Board hereby directs the Manager of the District to file with the County Controller of San Mateo County a copy of this Resolution. The County Controller of San Mateo County shall, upon receipt of said Resolution, enter the amounts of said charges against the respective lots or parcels as they appear on the assessment roll for fiscal year 2023-24. The District Manager of the San Mateo County Mosquito and Vector Control District is authorized to approve corrections of said roll of special mosquito tax charges when an investigation of requests for corrections indicates that charges were computed or erroneously entered on the roll.
4. **Prior Proceedings.** The Board hereby determines that all prior proceedings pertaining to the levy and continuation of the special parcel tax proposed herein were valid and taken in conformity with the requirements of the law.
5. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting held on this 14th day of June 2023, in Burlingame, California by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Kati Martin, President

Donna Rutherford, Secretary

Agenda Item 9A

BOARD COMMITTEE REPORTS

SUBJECT: Finance Committee Meeting of the Board of Trustees

Finance Committee members attended a meeting on June 5, 2023. Attendees included Committee Chair Mason Brutschy, Kati Martin, Robert Riechel, Ray Williams, and Ron Collins. Staff attending included District Manager Brian Weber, Finance Director Richard Arrow, Information and Technology Director Matthew Nienhuis, and Operations Director Casey Stevenson.

- Reviewed the Financial Report for FY 22-23 as of April 30, 2023. Highlights were discussed with the committee by Finance Director Richard Arrow. The Finance Committee recommended approval of these reports be submitted to the Board of Trustees for consideration at their meeting on June 14, 2023.
- Richard Arrow presented the final FY 23-24 budget with the updated status of FY 22-23 operations. After discussion, the Finance Committee recommends submitting it to the Board of Trustees on June 14, 2023, for approval. Also, it was pointed out that there were no significant changes from the preliminary budget approved by the Board at the meeting held in May 2023.
- Brian Weber discussed maintaining the amount of the Special Mosquito Control tax for FY 23-24. The Finance Committee approved recommending the continuation of the tax and accompanying resolution to be submitted to the Board of Trustees meeting on June 14, 2023.
- Brian Weber presented the final draft of the Engineer's Report applicable to FY 23-24 with the accompanying Board Resolution to continue the District's benefit special assessment. The Committee recommends that the Engineers Report and accompanying Board resolution be presented to the Board of Trustees meeting on June 14, 2023.
- Richard Arrow discussed changes to the proposed change to the District's credit card program to be effective July 1, 2023. After Discussion, it was agreed to recommend adoption by the District's Board of Trustees and associated resolution with minor changes to the staff report supporting the recommendation.
- Casey Stevenson discussed the implementation of the District's Cordgrass 2023-24 workplan. The District will be paid \$76,000 for time and equipment during FY 23-24 and FY 24-25 The Finance Committee recommended the District Board adopt the workplan at the next Board of Trustee's meeting.
- Casey Stevenson discussed the proposed contract with the City of San Carlos for rodent control services in the amount of \$9,988.80 annually for a term of five years including a 6% annual increase during the contract life. This contract parallels the contract approved last month with the City of San Mateo. The Finance Committee recommends that the Contract be approved by the Board of Trustees.



Item 9B

**Monthly Financial Report
Month Ending April 30, 2023**

Staff Recommendation: Motion to recommend approval of the April 30, 2023, Financial Report.

Statement of Revenues, Expenditures, and Change in Fund Balance

Total revenues received from July 1 through April 30, 2023 (YTD) were \$ 6.0 million; total expenditures YTD were \$ 4.8 million, and the change in fund balance was \$ 1.2million. The District had \$ 9.3 million in cash available in County Treasury.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2022:	\$ 8,001,587	\$ 749,944	\$ 8,751,530
Revenues/Resources	\$ 6,018,580	\$ 12,254	\$ 6,030,833
Due To (From) Funds	\$ (276,044)	\$ 276,044	\$ -
Expenditures	\$ 4,599,586	\$ 213,964	\$ 4,813,550
Change in Fund Balance	1,142,949	74,334	\$ 1,217,283
* Ending Fund Balance	\$ 9,144,536	\$ 824,278	\$ 9,968,814

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930.00	\$ -	\$ 143,930.00
Assigned (Capital Improvements)	-	824,278	824,278
Public Health Emergency Fund	800,000	-	800,000
Natural Disaster Emergency Fund	650,000	-	650,000
Real Property Acquisiton Fund	1,134,670	-	1,134,670
Debt Service Repayment Fund	1,000,000	-	1,000,000
Unrestricted Fund Balance	5,415,936	-	5,415,936
Total	\$ 9,144,536	\$ 824,278	\$ 9,968,814

Budget Variances

Revenues

Actual revenues received through April 30, 2023, were over budget by \$ 592,803 resulting from the receipt of a portion of excess ERAF in August 2022 (\$ 574,500), as well as timing differences of other revenue sources.



Expenditures

Expenditures through April 30, 2023, were under budget by \$ 657,868 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$60,452	97.5%	New employees costs under budgeted positions.
Employee Benefits	Over	\$45,011	105.9%	Increase of expenditures over budget
Administration	Under	\$137,153	74.2%	Unspent HR, professional and legal services
Computer Hardware & Software	Under	\$24,389	62.1%	Unspent consulting and timing of hardware, and Map Vision licensing expenditures
Operations	Under	\$33,218	84.8%	Timing of pesticide and helicopter expenditures
Laboratory	Under	\$22,178	69.0%	Timing of Laboratory expenditures
Public Outreach	Under	\$30,321	71.1%	Timing of media and promotion expenditures
Capital Improvements	Under	\$347,704	38.1%	Timing of building improvement exp.

The Board’s budget level of control is at the category level, for example Salaries, Benefits, Admin., Operations, etc. The above table provides explanations for variances over \$15,000.

Questions

Please direct all inquiries related to this financial reporting package to the District Manager, Brian Weber, before the board meeting to allow for adequate research. He can be reached at the District office at (650) 344-8592 or via email at bweber@smcmvcd.org.

Approval

This month’s financial statements are fairly presented. The District Manager and Finance Director approved all disbursements and the monthly bank reconciliation. A Board Officer and the District Manager signed all checks.



Attachments:

1. Statement of Financial Position/Balance Sheet

2. Statement of Revenues, Expenditures and Change in Fund Balance

3. Budget Variance Reports

Month

YTD

YTD compared with adopted budget.

4. Accounts Receivable Aging Summary

On the April 2023 summary, accounts receivable outstanding greater than 90 days total is \$ 0.
Currently, total accounts receivable total \$ 26,562.23.

5. Cash Activity & Reconciliation to County

The District's accounting system is fully reconciled with the County statement.

6. Payroll Disbursement

All payroll disbursements were made to employees and trustees for their monthly stipends. All employees were paid per District salary and wage schedule and longevity policies.

7. Check Detail

This month, the District wrote General Fund checks numbers from 22582 to 22643. Last month's check number ended at 22581. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In April 2023, 62 checks written from the General Fund totaled \$ 142,780.67. In addition, the District wrote 2 checks from the Capital Fund totaling \$ 15,084.99 (check numbers 1102 and 1103).

8. Purchase Card Report and Bank Statement

All card purchases for the month were from commercial vendors and met the District purchase card policy. A copy of the purchase card bank statement is attached. Also, descriptions of all purchases from Amazon are included in the attached detailed purchase card transactions report.

Statement of Revenues, Expenditures Budget vs. Actual
July 2022 through June 2023

Month of Report:
Apr, 2023

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,452,750	2,165,026	(287,724)	88.3%	2,159,415	5,611	100.3%	570,762	585,700	14,938	102.6%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	3,029,467	(168,013)	94.7%	2,913,041	116,426	104.0%	794,127	852,399	58,272	107.3%
Total 4200 · OTHER TAX REVENUES	841,578	706,733	(134,845)	84.0%	225,000	481,733	314.1%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	187,848	117,353	(70,495)	62.5%	140,575	(23,222)	83.5%	13,488	54,916	41,428	407.1%

Total Revenues	6,679,656	6,018,580	(661,076)	90.1%	5,438,031	580,549	110.7%	1,378,377	1,493,015	114,638	108.3%
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Expenditures

Total 5000 · SALARIES & WAGES	3,031,167	2,395,478	635,689	79.0%	2,455,930	(60,452)	97.5%	232,640	220,986	(11,654)	95.0%
Total 5100 · EMPLOYEE BENEFITS	887,416	808,721	78,695	91.1%	763,710	45,011	105.9%	61,853	65,051	3,198	105.2%
Total 5200 · TRAINING - BOARD & STAFF	87,973	55,812	32,161	63.4%	67,610	(11,798)	82.6%	2,699	544	(2,156)	20.1%
Total 5300 · ADMINISTRATION	593,988	395,417	198,572	66.6%	532,569	(137,153)	74.2%	149,167	137,564	(11,603)	92.2%
Total 5400 · INSURANCE	143,254	138,306	4,948	96.5%	143,254	(4,948)	96.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	70,365	39,904	30,461	56.7%	64,293	(24,389)	62.1%	12,499	11,798	(701)	94.4%
Total 5500 · FACILITIES MAINTENANCE	51,547	41,574	9,973	80.7%	42,955	(1,381)	96.8%	4,296	5,514	1,218	128.4%
Total 5550 · UTILITIES	77,617	54,923	22,694	70.8%	64,679	(9,756)	84.9%	6,469	4,869	(1,600)	75.3%
Total 5600 · FLEET MAINTENANCE	59,891	42,233	17,658	70.5%	49,909	(7,676)	84.6%	4,991	2,271	(2,720)	45.5%
Total 5700 · OPERATIONS	262,067	185,171	76,896	70.7%	218,389	(33,218)	84.8%	21,839	13,095	(8,744)	60.0%
Total 5800 · LABORATORY	85,668	49,424	36,244	57.7%	71,602	(22,178)	69.0%	7,033	10,496	3,463	149.2%
Total 5900 · PUBLIC OUTREACH	125,820	74,529	51,291	59.2%	104,850	(30,321)	71.1%	10,485	6,023	(4,462)	57.4%
Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	-	-	-	0.0%

Total Expenditures	5,806,773	4,599,586	(1,207,187)	79.2%	4,909,750	(310,164)	93.7%	513,971	478,210	(35,761)	93.0%
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General Fund Net Revenues Over Expenditures	872,883	1,418,993	546,110		528,281	890,712		864,406	1,014,805	150,399	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	12,254	(12,254)	0.0%	-	12,254	0.0%	-	5,209	5,209	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	213,964	1,793,590	10.7%	561,668	(347,704)	38.1%	4,166	15,111	10,945	362.7%

Capital Improvement Fund Net Revenue Over Expenditures	(2,007,554)	(201,710)	1,805,844		(561,668)	359,958		(4,166)	(9,902)	(5,736)	
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San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of April 30, 2023

04/30/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Foster City	4,358.66	0.00	0.00	0.00	0.00	4,358.66
City of Pacifica Public Works Wastewater	0.00	78.08	0.00	0.00	0.00	78.08
City of Redwood City, Public Works	1,762.41	0.00	0.00	0.00	0.00	1,762.41
City of San Carlos	7,886.40	0.00	0.00	0.00	0.00	7,886.40
City of San Francisco, Public Utilities	0.00	512.45	0.00	735.19	0.00	1,247.64
City of San Mateo, Public Works	18,659.00	0.00	0.00	0.00	0.00	18,659.00
City of San Mateo, Wastewater Treatment	168.06	84.03	0.00	0.00	0.00	252.09
City of South San Francisco Water Quality	84.03	84.03	0.00	0.00	0.00	168.06
San Francisco Int'l Airport	1,450.20	1,818.10	0.00	0.00	0.00	3,268.30
Sewer Authority Mid-Coastside	0.00	78.08	0.00	78.08	0.00	156.16
Silicon Valley Clean Water	163.90	93.47	0.00	163.90	0.00	421.27
TOTAL	<u>34,532.66</u>	<u>2,748.24</u>	<u>0.00</u>	<u>977.17</u>	<u>0.00</u>	<u>38,258.07</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of May 30, 2023

05/30/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Foster City	0.00	4,358.66	0.00	0.00	0.00	4,358.66
City of Redwood City, Public Works	0.00	1,762.41	0.00	0.00	0.00	1,762.41
City of San Mateo, Public Works	0.00	18,659.00	0.00	0.00	0.00	18,659.00
City of San Mateo, Wastewater Treatment	0.00	168.06	0.00	0.00	0.00	168.06
San Francisco Int'l Airport	0.00	1,450.20	0.00	0.00	0.00	1,450.20
Silicon Valley Clean Water	0.00	163.90	0.00	0.00	0.00	163.90
TOTAL	<u>0.00</u>	<u>26,562.23</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>26,562.23</u>

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
April 30, 2023

GF-Apr 2023

Beginning Cash per District as of Mar 31, 2023 7,685,429

Reductions	
Payroll Related (ADP)	(188,591)
Checks Written	(142,781)
Wire to Cal CLASS Investment Acct.	(200,000)
Bank Fee	(69)
Total Reductions	<u>(531,440)</u>

Additions	
Quarterly Interest	47,870
Abatement Services	410
Property Tax Revenue	836,498
ERAF Rebate	-
RDA/RPTTF	-
Special Benefit Assessment	342,154
Special Mosquito Tax	98,583
Misc Deposit	7,046
Total Additions	<u>1,332,561</u>

Ending Cash per District as of Apr 30, 2023 8,486,550

Cash per County General Fund Statement 8,486,550

Difference -

COUNTY OF SAN MATEO Verbose [D E T A I L E D T R I A L B A L A N C E] 04/01/2023-04/30/2023 Page 2
WED, MAY 10, 2023, 8:30 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16206319 J2522---prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

Lg SUB UNIT Title	Director	St Tr	FDGP	FUND	SUB FUND	DEPT	DIVISION	SECTION	PROGRAM	BUDGET
GL 02706 County Mosquito Abatemen	Controller	A	07	02706	02706	00140	00000	00000	00000	00000

SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance
0111 Claim on Cash			Prior to 04/01/23	12,168,098.72	4,482,669.98	7,685,428.74
	04/01/23	RJ15INTA	AutoID: JXG410C3 Job: 16141 JE	47,870.05	0.00	7,733,298.79
	04/15/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	7,456.04	0.00	7,740,754.83
	04/17/23	UNI4173	AutoID: ITX417A3 Job: 16133 JE	10,544.15	0.00	7,751,298.98
	04/17/23	ADM4173	AutoID: ITX417H3 Job: 16134 JE	0.00	15,900.50	7,735,398.48
	04/17/23	HND4173	AutoID: ITX417E3 Job: 16134 JE	0.00	110,430.14	7,624,968.34
	04/17/23	REF4173	AutoID: ITX417D3 Job: 16134 JE	0.00	5,900.73	7,619,067.61
	04/17/23	SEC4173	AutoID: ITX417C3 Job: 16134 JE	1,383,852.40	0.00	9,002,920.01
	04/19/23	JE535732	AutoID: JME418A3 Job: 16163 JE	0.00	68.53	9,002,851.48
	04/27/23	SPS4273	AutoID: ITX427C3 Job: 16183 JE	15,070.18	0.00	9,017,921.66
	04/28/23	TTLTR	AutoID:WMT428C3 Job:1618907 TR	0.00	200,000.00	8,817,921.66
	04/28/23	JE536484	AutoID: JRV502D3 Job: 16198 JE	0.00	331,371.55	8,486,550.11
		DR	* SUB ACCT Total *	13,632,891.54*	5,146,341.43*	8,486,550.11*

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
Capital Project Fund
April 30, 2023

CPF-Apr 2023

Beginning Cash per District as of Mar 31, 2023	833,640
Reductions	
Checks Written	(15,085)
Bank Fee	(26)
Transfer-Out to General Fund	-
Total Reductions	(15,111)
Additions	
Quarterly Interest	5,209
Transfer-In from General Fund	-
Total Additions	5,209
Ending Cash per District as of Apr 30, 2023	823,738
Cash per County Capital Project Fund Statement	823,738
Difference	-

COUNTY OF SAN MATEO Verbose [D E T A I L E D T R I A L B A L A N C E] 04/01/2023-04/30/2023 Page 1
WED, MAY 10, 2023, 8:30 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16206319 J2522---prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

Lg SUB UNIT Title	Director	St Tr	FDGP	FUND	SUB FUND	DEPT	DIVISION	SECTION	PROGRAM	BUDGET
GL 02705 SMC Mosq Abate-CP Proj F	Controller	A	07	02705	02705	00140	00000	00000	00000	00000

SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance
0111 Claim on Cash			Prior to 04/01/23	1,032,492.33	198,852.66	833,639.67
	04/01/23	RJ15INTA	AutoID: JXG410C3 Job: 16141 JE	5,209.18	0.00	838,848.85
	04/19/23	JE535732	AutoID: JME418A3 Job: 16163 JE	0.00	26.17	838,822.68
	04/28/23	JE536484	AutoID: JRV502D3 Job: 16198 JE	0.00	15,084.99	823,737.69
		DR	* SUB ACCT Total *	1,037,701.51*	213,963.82*	823,737.69*

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
 April 30, 2023

Apr 2023

	April 14, 2023	April 28, 2023	
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	70,275	71,512	
Federal W/H Tax	13,234	13,349	
Social Security Tax	-	186	← A
Medicare	3,152	3,195	
CA W/H Tax	5,476	5,496	
CA SUI/DI	978	1,085	
Total	93,116	94,823	
ADP Process Fee PPE 3/11 & 3/25	289	241	
ADP Time & Attendance	122	-	
Total amount for the period	93,527	95,064	
Total amount for the month:		188,591	

Footnotes:

A. Social Security expenditure incurred for seasonal employees and Trustees stipends

**San Mateo County Mosquito & Vector Control District
Check Detail**

April 2023

GF-Apr 2023

Num	Date	Name	Memo	Account	Original Amount
22582	04/06/2023	Charles P. Hansen	Retiree Health Insurance Reimb-Apr '23	1015 · Checking -Union Bank - GF x9757	-580.68
04012023	04/01/2023		Retiree Health Insurance Reimb-Apr '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					580.68
22583	04/06/2023	Dennis J Jewell	Retiree Health Insurance Reimb-Apr '23	1015 · Checking -Union Bank - GF x9757	-580.68
04012023	04/01/2023		Retiree Health Insurance Reimb-Apr '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					580.68
22584	04/06/2023	San Mateo County Retirement Assor SM M.A.D.		1015 · Checking -Union Bank - GF x9757	-21,732.42
03/25/2023	03/25/2023		Employee Contribution Pay Period 03/12/2023-03/25/2023	5115 · Retirement - Employee Contribut	9,378.97
			Employer Contribution Pay Period 03/12/2023-03/25/2023	5110 · Retirement - Employer Contribut	12,353.45
TOTAL					21,732.42
22585	04/06/2023	U.S. Bank PARS Account # 6746022· Agency Name: San Mateo County Mosquito & Vector Control Dist		1015 · Checking -Union Bank - GF x9757	-572.18
6746022400-PP3-25-	03/25/2023		Alternate Retirement System for Richard Arrow PPE 03/25/2023	5116 · Alternate Retire-Employee Contr	572.18
TOTAL					572.18
22586	04/06/2023	ADP Screening & Selection Services Billing A/C: 1466165-8		1015 · Checking -Union Bank - GF x9757	-150.31
1466165-03-2023	03/27/2023		Background check for 2 Seasonal Techs	5310 · Background / drug screening	150.31
TOTAL					150.31
22587	04/06/2023	Aim To Please Janitorial Services Invoice #59 - Mar 2023		1015 · Checking -Union Bank - GF x9757	-1,633.25
59	03/31/2023		1351 Rollins Janitorial Services-Mar 2023	5340 · Janitorial/Household Expense	1,200.00
			1415 N Carolan Janitorial Services	5340 · Janitorial/Household Expense	325.00
			1415 N Carolan Restroom Cleaning	5340 · Janitorial/Household Expense	108.25
TOTAL					1,633.25
22588	04/06/2023	Airgas Dry Ice 4317638		1015 · Checking -Union Bank - GF x9757	-266.19

San Mateo County Mosquito & Vector Control District
Check Detail

April 2023

GF-Apr 2023

Num	Date	Name	Memo	Account	Original Amount
9135961284	03/14/2023		Dry Ice (200 lbs)	5820 · Dry Ice	266.19
TOTAL					266.19
22589	04/06/2023	Alert Door Service, Inc.	Inv #101600	1015 · Checking -Union Bank - GF x9757	-1,270.00
101600	04/04/2023		Repair front gate liftmaster transmitter	5505 · Facility - Repairs & Maint	1,270.00
TOTAL					1,270.00
22590	04/06/2023	Amazon Capital Services	Account # ARX6UTA334C06	1015 · Checking -Union Bank - GF x9757	-1,210.96
1QHY-FHP1-D69X	03/31/2023		Misc Office Supply	5335 · Office Expense	136.95
			Replacement for UPS Unit	5460 · Computer Hardware	35.58
			Sockets for shop	5610 · Garage Tools	21.67
			Tools and supply for Ops, less 152.32 refund	5630 · Ops Equipment & Repairs	814.40
			Lab supplies	5825 · Lab Supplies	202.36
TOTAL					1,210.96
22591	04/06/2023	American Fidelity Assurance Comp	Payor: 56840 / Return refund of overpy duplic paymt	1015 · Checking -Union Bank - GF x9757	-1,553.82
Return Overpy Refund	03/27/2023		Return refund of overpay duplicate payment	5170 · Actives - Other Benefits	1,553.82
TOTAL					1,553.82
22592	04/06/2023	American Fidelity Assurance Comp	Payor: 56840	1015 · Checking -Union Bank - GF x9757	-1,966.62
2189757A	04/04/2023		Flexible Spending Account (Employee Contrib)	5170 · Actives - Other Benefits	1,966.62
TOTAL					1,966.62
22593	04/06/2023	Cintas Corporation #0156	Customer #11322412	1015 · Checking -Union Bank - GF x9757	-79.14
5151899054	03/30/2023		First Aid-Kit refill (2)	5720 · Safety Equipment	79.14
TOTAL					79.14
22594	04/06/2023	Cintas Corporation #464	Payer #15914933	1015 · Checking -Union Bank - GF x9757	-651.89
15914933 Mar-2023	03/31/2023		Uniform Services 03/01/23 Inv #4147992391	5725 · Apparel - Uniforms & Boots	143.97
			Uniform Services 03/08/23 Inv #4148694892	5725 · Apparel - Uniforms & Boots	124.42

San Mateo County Mosquito & Vector Control District
Check Detail

April 2023

GF-Apr 2023

Num	Date	Name	Memo	Account	Original Amount
			Uniform Services 03/15/23 Inv #4149412145	5725 · Apparel - Uniforms & Boots	124.92
			Uniform Services 03/22/23 Inv #4150108442	5725 · Apparel - Uniforms & Boots	124.92
			Uniform Services 03/29/23 Inv #4150815628	5725 · Apparel - Uniforms & Boots	133.66
TOTAL					651.89
22595	04/06/2023	Colorprint	Inv #32907	1015 · Checking -Union Bank - GF x9757	-313.44
32907	03/23/2023		Tick bite kit label (1,000)	5910 · Media and Network	313.44
TOTAL					313.44
22596	04/06/2023	Comcast	A/C #8155200280283815	1015 · Checking -Union Bank - GF x9757	-169.33
8155200280283815A	04/03/2023		Business Internet 04/08/23-05/07/23 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	169.33
TOTAL					169.33
22597	04/06/2023	DMV		1015 · Checking -Union Bank - GF x9757	-108.00
BK0C40-ARGO2011	03/27/2023		Argo 2011-Off Highway Registration Renewal Fee	5620 · Auto, Hotsy, Plug, Boat, Traile	54.00
BK0C39-ARGO2011	03/27/2023		Argo 2011-Off Highway Registration Renewal Fee	5620 · Auto, Hotsy, Plug, Boat, Traile	54.00
TOTAL					108.00
22598	04/06/2023	Eco Medical Inc.	Invoice #17660	1015 · Checking -Union Bank - GF x9757	-208.00
17660	03/31/2023		28 Gal. Bio-waste container pick-up - Mar 2023	5830 · Lab Biowaste Disposal	208.00
TOTAL					208.00
22599	04/06/2023	Flyers Energy, LLC	Account 700895	1015 · Checking -Union Bank - GF x9757	-1,835.10
CFS-3374137	03/31/2023		Fuels 03/16/2023-03/31/2023	5735 · Fuel	1,835.10
TOTAL					1,835.10
22600	04/06/2023	Hashir Products, Inc.	Invoice #1002	1015 · Checking -Union Bank - GF x9757	-5,714.65
1002	03/22/2023		Tick removal tweezers (2,000)	5910 · Media and Network	5,714.65
TOTAL					5,714.65

San Mateo County Mosquito & Vector Control District
Check Detail

April 2023

GF-Apr 2023

Num	Date	Name	Memo	Account	Original Amount
22601	04/06/2023	National Intergovernmental Audit Forum	REG ID: 01GW7SXAD8EG7T1NJ20 Richard Arrow	1015 · Checking -Union Bank - GF x9757	-175.00
01GW7SXAD8EG7T1	04/03/2023		2023 NIAF Intergovernmental Audit Forum May 16-17	5215 · Conferences / Workshops Staff	175.00
TOTAL					175.00
22602	04/06/2023	Pacific Office Automation	Customer #446374	1015 · Checking -Union Bank - GF x9757	-271.14
019467	03/22/2023		Maintenance for 1 Color & 2 Blk/Wht Copiers 03/02/23-04/02/23	5380 · Copier and postage	271.14
TOTAL					271.14
22603	04/06/2023	Quench USA, Inc.	A/C #D322868	1015 · Checking -Union Bank - GF x9757	-205.00
INV05543557	04/01/2023		Water Dispenser Rental - Apr 2023	5335 · Office Expense	205.00
TOTAL					205.00
22604	04/06/2023	Redwood Trading Post	Customer ID CU00001000007751	1015 · Checking -Union Bank - GF x9757	-252.69
1000279721	02/23/2023		Workboots for Evan Ostermann	5725 · Apparel - Uniforms & Boots	252.69
TOTAL					252.69
22605	04/06/2023	Spark Creative Design		1015 · Checking -Union Bank - GF x9757	-1,143.86
2755	03/26/2023		CASPER report layout & formatting	5910 · Media and Network	906.25
2761	03/28/2023		Design & setup table top banner stands (2)	5910 · Media and Network	237.61
TOTAL					1,143.86
22606	04/06/2023	Standard Insurance Company	142979	1015 · Checking -Union Bank - GF x9757	-1,458.77
142979-0001 Mar202	03/20/2023		Long term disability due 04/01/2023	5165 · Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
22607	04/06/2023	Streamline	Invoice No: 112D6F75-0026	1015 · Checking -Union Bank - GF x9757	-370.00
112D6F75-0026	04/01/2023		Streamline Web 4/1/2023-5/1/2023	5475 · Website Hosting / Microsoft	370.00
TOTAL					370.00

**San Mateo County Mosquito & Vector Control District
Check Detail**

April 2023

GF-Apr 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
22608	04/06/2023	Tara Roth	Per Diem to PacVex Conf 4/6-4/7/23 (Davis)	1015 · Checking -Union Bank - GF x9757	-103.50
PacVex-4/6-4/7	04/06/2023		Per Diem to PacVex Conf 4/6-4/7/23 (Davis)	5215 · Conferences / Workshops Staff	103.50
TOTAL					103.50
22609	04/06/2023	We Go Logo	Invoice #236510	1015 · Checking -Union Bank - GF x9757	-1,512.61
236510	04/03/2023		District logo caps(PO#02706-1864)	5910 · Media and Network	1,512.61
TOTAL					1,512.61
22610	04/06/2023	ZOLL Medical Corporation	Customer #330279; INV 3687468	1015 · Checking -Union Bank - GF x9757	-226.07
3687468	03/16/2023		AED Electrode Pads replacement	5720 · Safety Equipment	226.07
TOTAL					226.07
22611	04/06/2023	Verizon Wireless	A/C #271667168-00002	1015 · Checking -Union Bank - GF x9757	-2,125.32
9931078826	03/26/2023		Services for period 02/27-3/26/23 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,369.46
			Upgrade iPhone for Rachel (Switched old to Paul)	5580 · Phone - Mobile Devices-Verizon	755.86
TOTAL					2,125.32
22612	04/10/2023	FDAC EBA	51 - SMCMVCD Billing Period Mar-2023	1015 · Checking -Union Bank - GF x9757	-33,448.58
FDAC0523-SMCM	04/08/2023		Medical Insurance for May-2023	5125 · Actives - Medical Insurance	30,107.88
			Dental Insurance	5135 · Actives - Dental Insurance	2,754.18
			Vision	5145 · Actives - Vision Insurance	482.02
			Hartford Group Life	5150 · Group Life Insurance	104.50
TOTAL					33,448.58
22613	04/10/2023	PG&E		1015 · Checking -Union Bank - GF x9757	-2,415.56
5594119880-0 Mar-23	03/28/2023		PGE Elec & Gas for 1415 N Carolan 02/28/23-03/28/2023	5560 · Gas & Electricity - PG&E	755.02
5584709654-6 Mar-23	03/28/2023		1351 Rollins Site 02/28/2023-03/28/2023	5560 · Gas & Electricity - PG&E	1,660.54
TOTAL					2,415.56
22614	04/10/2023	Recology San Mateo County	A/C #731001072	1015 · Checking -Union Bank - GF x9757	-456.00

**San Mateo County Mosquito & Vector Control District
Check Detail**

April 2023

GF-Apr 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
49184872	03/30/2023		Garbage Service - Mar 2023	5340 · Janitorial/Household Expense	456.00
TOTAL					<u>456.00</u>
22615	04/20/2023	Great-West Life & Annuity Co	Group No. 98368	1015 · Checking -Union Bank - GF x9757	-6,515.01
04082023	04/08/2023		Employee Deferred Comp PPE 04/08/2023	5185 · Actives - Deferred Compensation	6,515.01
TOTAL					<u>6,515.01</u>
22616	04/20/2023	San Mateo County Retirement Assor SM M.A.D.		1015 · Checking -Union Bank - GF x9757	-21,741.37
04-08-2023	04/08/2023		Employee Contribution Pay Period 03/26/2023-04/08/2023	5115 · Retirement - Employee Contribut	9,382.72
			Employer Contribution Pay Period 03/26/2023-04/08/2023	5110 · Retirement - Employer Contribut	12,358.65
TOTAL					<u>21,741.37</u>
22617	04/20/2023	U.S. Bank PARS Account # 6746022- Agency Name: San Mateo County Mosquito & Vector Control Dist		1015 · Checking -Union Bank - GF x9757	-572.18
6746022400-PP4-8-2	04/08/2023		Alternate Retirement System for Richard Arrow PPE 04/08/2023	5116 · Alternate Retire-Employee Contr	572.18
TOTAL					<u>572.18</u>
22618	04/20/2023	Airgas Dry Ice	4317638	1015 · Checking -Union Bank - GF x9757	-531.98
9136528451	03/30/2023		Dry Ice (200 lbs)	5820 · Dry Ice	265.99
9136954063	04/11/2023		Dry Ice (200 lbs)	5820 · Dry Ice	265.99
TOTAL					<u>531.98</u>
22619	04/20/2023	American Fidelity Assurance	Payor: 56840	1015 · Checking -Union Bank - GF x9757	-457.98
D581497	04/19/2023		Life/Acc/Cancer EE Insurance for Apr-2023	5170 · Actives - Other Benefits	457.98
TOTAL					<u>457.98</u>
22620	04/20/2023	Apple Financial Services	Contract #500-50244316; (8) iPads	1015 · Checking -Union Bank - GF x9757	-160.92
586798332	03/13/2023		Contract #500-50244316; (8) iPads	5460 · Computer Hardware	160.92
TOTAL					<u>160.92</u>

San Mateo County Mosquito & Vector Control District
Check Detail

April 2023

GF-Apr 2023

Num	Date	Name	Memo	Account	Original Amount
22621	04/20/2023	Bay Alarm	A/C #4843626; Inv# 20511441	1015 · Checking -Union Bank - GF x9757	-540.00
20511441	04/06/2023		Security Alarm Monitoring 05/01/2023-07/31/2023 (1415 N Carolan Av 5385 · Security and fire alarm		540.00
TOTAL					540.00
22622	04/20/2023	Comcast	A/C #8155200280658818	1015 · Checking -Union Bank - GF x9757	-179.28
8155200280658818A	04/15/2023		Business Internet 04/20/23-05/19/23 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	179.28
TOTAL					179.28
22623	04/20/2023	Dell Marketing LP.	Customer No.: 529998218898	1015 · Checking -Union Bank - GF x9757	-18.13
10665984403	04/17/2023		Adobe Acrobat Pro Pro-rated to add Devina	5465 · Computer Software	18.13
TOTAL					18.13
22624	04/20/2023	Dennco		1015 · Checking -Union Bank - GF x9757	-2,269.08
37253	04/10/2023		Apr 2023 Inspection Service Contract	5505 · Facility - Repairs & Maint	770.00
			HVAC Repair & Supply	5505 · Facility - Repairs & Maint	412.88
37296	04/17/2023		HVAC Repairs-Tech Rm & Offices	5505 · Facility - Repairs & Maint	1,086.20
TOTAL					2,269.08
22625	04/20/2023	Empower Annuity Ins Co of America Invoice #370241; Plan #98368-01		1015 · Checking -Union Bank - GF x9757	-325.00
370241	04/19/2023		Cares & Secure Amendment to Contract Fee (457-Plan)	5335 · Office Expense	325.00
TOTAL					325.00
22626	04/20/2023	Grainger	809934680	1015 · Checking -Union Bank - GF x9757	-833.70
7109850631	04/05/2023		Building repair & maint supply	5505 · Facility - Repairs & Maint	299.02
			Ops field equipment & supply	5630 · Ops Equipment & Repairs	133.02
			Wasp sprays	5705 · Pesticides	265.51
			Safety supplies for Ops	5720 · Safety Equipment	111.71
			Rain jacket for Stephanie	5725 · Apparel - Uniforms & Boots	24.44
TOTAL					833.70

**San Mateo County Mosquito & Vector Control District
Check Detail**

April 2023

GF-Apr 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
22627	04/20/2023	Izmirian Roofing and Sheet Metal	Customer #20123	1015 · Checking -Union Bank - GF x9757	-762.00
15108	03/31/2023		Install roof downspout & outlet drain	5505 · Facility - Repairs & Maint	762.00
TOTAL					762.00
22628	04/20/2023	Flyers Energy, LLC	Account 700895	1015 · Checking -Union Bank - GF x9757	-1,776.64
CFS-3393948	04/15/2023		Fuels 04/01/2023-04/15/2023	5735 · Fuel	1,776.64
TOTAL					1,776.64
22629	04/20/2023	Jarvis Fay LLP	Invoice 17477	1015 · Checking -Union Bank - GF x9757	-2,080.50
17477	03/31/2023		Board Matters (7.3 hrs) - Legal Services thru Mar-2023	5350 · Legal Services	2,080.50
TOTAL					2,080.50
22630	04/20/2023	Lampire Biological Laboratories, Inc A/C # SANMAT		1015 · Checking -Union Bank - GF x9757	-349.00
464182	04/04/2023		Chicken Blood (PO# 02076-1847)	5815 · Mosquito Blood	349.00
TOTAL					349.00
22631	04/20/2023	Leading Edge Associates, Inc.	Invoice #162643	1015 · Checking -Union Bank - GF x9757	-7,700.00
162643	04/10/2023		MapVision License, Service & Support 7/1/22-6/30/23	5470 · Database & Mapping - License	7,700.00
TOTAL					7,700.00
22632	04/20/2023	Occupational Health Centers of California		1015 · Checking -Union Bank - GF x9757	-264.00
78824108	04/01/2023		Drug test for Seasonal Techs (3)	5310 · Background / drug screening	198.00
78893586	04/06/2023		Drug test for Seasonal Techs (1)	5310 · Background / drug screening	66.00
TOTAL					264.00
22633	04/20/2023	ODP Business Solutions, LLC	A/C #36568593	1015 · Checking -Union Bank - GF x9757	-147.33
25971783	04/03/2023		Printer toner cartridge	5335 · Office Expense	147.33
TOTAL					147.33

San Mateo County Mosquito & Vector Control District
Check Detail

April 2023

GF-Apr 2023

Num	Date	Name	Memo	Account	Original Amount
22634	04/20/2023	Pacific Office Automation	Customer #446374	1015 · Checking -Union Bank - GF x9757	-271.14
059468	04/06/2023		Maintenance for 1 Color & 2 Blk/Wht Copiers 04/02/23-05/02/23	5380 · Copier and postage	271.14
TOTAL					271.14
22635	04/20/2023	Public Agency Retirement Services	Customer #SAN400	1015 · Checking -Union Bank - GF x9757	-312.12
52933	04/12/2023		PARS Alternate Retirement System Fees PE 02/28/2023	5325 · HR & Finance Consultant	312.12
TOTAL					312.12
22636	04/20/2023	Purchase Power	8000-9000-0074-1201	1015 · Checking -Union Bank - GF x9757	-200.15
1022801930-03/24	04/14/2023		Red Ink Cartridge for Postage Machine (2)	5380 · Copier and postage	200.15
TOTAL					200.15
22637	04/20/2023	RMT Landscape Contractors, Inc.	Customer #M332	1015 · Checking -Union Bank - GF x9757	-790.00
20230433	04/10/2023		Landscape Maintenance Apr-2023 (1351 Rollins Rd)	5505 · Facility - Repairs & Maint	495.00
			Landscape Maintenance (1415 N Carolan Ave)	5505 · Facility - Repairs & Maint	295.00
TOTAL					790.00
22638	04/20/2023	Spark Creative Design		1015 · Checking -Union Bank - GF x9757	-2,704.69
2768	04/10/2023		Ad Designs for District Services	5910 · Media and Network	875.00
2769	04/10/2023		CASPER edits & updates Spanish text	5910 · Media and Network	937.50
2767	04/10/2023		Supply & imprint District event tent	5910 · Media and Network	892.19
TOTAL					2,704.69
22639	04/20/2023	Sutter-Yuba Mosquito & Vector Con Invoice #0423		1015 · Checking -Union Bank - GF x9757	-175.00
0423	04/17/2023		Mosquito fishes (5 lbs)	5730 · Mosquito Fish	175.00
TOTAL					175.00
22640	04/20/2023	The Regents of U.C.	Customer 3/CVRW/14184 Inv 01-68568114	1015 · Checking -Union Bank - GF x9757	-841.00
01-68568114	04/10/2023		Proficiency Panels for WNV Test	5805 · Disease Surveillance	841.00

**San Mateo County Mosquito & Vector Control District
Check Detail**

April 2023

GF-Apr 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					841.00
22641	04/20/2023	U.S. Bank	4246-0445-5564-6391	1015 · Checking -Union Bank - GF x9757	-4,829.57
03222023	03/22/2023		District Credit Card Payment	1040 · US Bank Purchase Card	4,829.57
TOTAL					<u>4,829.57</u>
22642	04/20/2023	Comité Latino	Booth fee for Cinco De Mayo event	1015 · Checking -Union Bank - GF x9757	-150.00
SMCMVCD	04/20/2023		Booth fee for Cinco De Mayo event	5910 · Media and Network	150.00
TOTAL					<u>150.00</u>
22643	04/20/2023	Fusion, LLC	Customer No. 3789973	1015 · Checking -Union Bank - GF x9757	-522.14
9677118	04/18/2023		Phone System May-2023	5570 · Phone - VOIP - Fusion/MegaPath	522.14
TOTAL					<u>522.14</u>
CHECK TOTAL					<u><u>142,780.67</u></u>

Note: Previous month's check numbers were 22521-22581. Current month's check numbers are 22582-22643 (62 checks).

**San Mateo County Mosquito & Vector Control District
Check Detail**

CPF-Apr 2023

April 2023

Num	Date	Name	Memo	Account	Original Amount
1102	04/10/2023	Enterprise FM Trust	Customer No. 458563	1025 · Checking -Union Bank -CPF x6913	-2,138.49
2721	04/06/2023		22NCN8-2018 NISS Frontier- Apr 2023	6030 · Vehicle Leases	298.49
			22NCNB-2018 NISS Frontier	6030 · Vehicle Leases	298.49
			22NCNF-2018 NISS Frontier	6030 · Vehicle Leases	33.70
			22NCNJ-2018 NISS Frontier	6030 · Vehicle Leases	33.70
			23CDWF-2020 Subaru Forester	6030 · Vehicle Leases	318.64
			23LVXF-2019 NISS Frontier (Kim)	6030 · Vehicle Leases	405.59
			23LW6S-2019 NISS Frontier (Lab)	6030 · Vehicle Leases	455.33
			23MVV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MVV3-2020 NISS Frontier	6030 · Vehicle Leases	391.88
			25QSHX-2022 FORD Explorer	6030 · Vehicle Leases	492.81
			266LKM-2021 RAM 2500	6030 · Vehicle Leases	467.99
			266LKM-2021 RAM 2500 Credit	6030 · Vehicle Leases	-1,450.00
TOTAL					2,138.49
1103	04/20/2023	Aetypic	Invoice #AET-2023-C003	1025 · Checking -Union Bank -CPF x6913	-12,946.50
	AET-2023-C0 04/12/2023		Professional Services thru 03/31/2023: 1415 N. Carolan Improv Project	6010 · Building Improvements	12,946.50
TOTAL					12,946.50
CHECK TOTAL					15,084.99

Note: Previous month's check number was 1101. Current month's check numbers are 1102-1103 (2 checks).

**San Mateo County Mosquito & Vector Control District
Credit Card Transaction Detail by Account**

Apr 2023

April 2023

Type	Date	Name	Memo	Split	Amount
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	03/22/2023	Uber	Ride for Brian and Casey-MVCAC meeting in Sac	5215 · Conferences / Workshops Staff	12.96
Credit Card Charge	03/22/2023	Misc-Admin	Public House Downtwn-Dinner for Kati, Brian, Casey at MVCAC	5215 · Conferences / Workshops Staff	94.62
Credit Card Charge	03/22/2023	Misc-Admin	Blueprint Coffee-breakfast brian & casey MVCAC in Sac	5215 · Conferences / Workshops Staff	13.50
Credit Card Charge	03/22/2023	Chevron	Gas for Brian's district vehicle	5735 · Fuel	67.31
Credit Card Charge	03/22/2023	Misc-Admin	Steamers Bakery-breakfast for Brian & Casey at MVCAC Sac	5215 · Conferences / Workshops Staff	31.97
Credit Card Charge	03/22/2023	Grammarly	Membership	5330 · Memberships & Subscriptions	144.00
Credit Card Charge	03/22/2023	Holiday Inns	Hotel room reservation for Brian-MVCAC meetings	5215 · Conferences / Workshops Staff	439.72
Credit Card Charge	03/22/2023	Holiday Inns	Hotel room reservation for Casey-MVCAC meetings	5215 · Conferences / Workshops Staff	399.72
Credit Card Charge	03/22/2023	Survey Monkey	Survey monkey annual plan	5330 · Memberships & Subscriptions	468.00
Credit Card Charge	04/14/2023	Sacramento Koi	New water filter for fish room	5730 · Mosquito Fish	1,090.77
Credit Card Charge	04/19/2023	Chevron	Gas for explorer-gas card missing	5735 · Fuel	85.01
Credit Card Charge	04/19/2023	Peninsula Feed	Supplies to set up the sentinel chickens	5810 · Sentinel Chicken Flocks/Supply	263.25
Total 1045 · US Bank Visa Brian x2315					3,110.83
1050 · US Bank Visa Admin x5992					
Credit Card Charge	03/23/2023	Misc- Ops	Moultrie mobile-trail cam cell service	5330 · Memberships & Subscriptions	170.88
Credit Card Charge	03/24/2023	FasTrak	Bridge toll replenishment	5215 · Conferences / Workshops Staff	25.00
Credit Card Credit	03/29/2023	Rock Auto	Returned item to vendor	5620 · Auto, Hotsy, Plug, Boat, Traile	-344.50
Credit Card Charge	03/31/2023	Hyatt Hotels	Hyatt House-hotel room for Tara Roth conf. in Davis	5215 · Conferences / Workshops Staff	155.33
Credit Card Charge	04/03/2023	Mosyle Business	Premium license	5465 · Computer Software	30.00
Credit Card Charge	04/03/2023	GoToMyPC.Com	Annual plan renewal for Angie	5465 · Computer Software	420.00
Credit Card Charge	04/05/2023	Pesticide Applicators	Sean's membership for PAPA	5220 · Staff Training	60.00
Credit Card Charge	04/08/2023	ELIM Biopharmaceuticals	DNA sequencing	5845 · Lab PCR Supplies	426.00
Credit Card Charge	04/11/2023	FasTrak	Bridge toll replenishment	5215 · Conferences / Workshops Staff	25.00
Credit Card Charge	04/11/2023	JME Ellsworth Company	Air/Moister filters for BVA tanks	5505 · Facility - Repairs & Maint	467.12
Credit Card Charge	04/11/2023	Putnam	CB jeep airbag clockspring	5620 · Auto, Hotsy, Plug, Boat, Traile	527.30
Credit Card Charge	04/11/2023	Home Depot	Supplies for outboard motor stand	5620 · Auto, Hotsy, Plug, Boat, Traile	174.38
Credit Card Charge	04/12/2023	Misc-Admin	Broadway Kebab and Gyros-May board meeting dinner	5305 · Board Meeting Expenses	563.93
Credit Card Charge	04/12/2023	Safeway Store	Food for April board meeting	5305 · Board Meeting Expenses	27.96
Credit Card Charge	04/13/2023	Costco	Refrigerator for office	5335 · Office Expense	186.35
Credit Card Charge	04/14/2023	Misc-Lab	Cutler Supply-leg bands for chickens	5810 · Sentinel Chicken Flocks/Supply	25.42
Credit Card Charge	04/14/2023	Intuit	Sample check order	-SPLIT-	626.56
Credit Card Charge	04/14/2023	Costco	Misc. office, janitorial, and board meeting supplies	-SPLIT-	338.07
Credit Card Charge	04/18/2023	JME Ellsworth Company	Tank breathers	5505 · Facility - Repairs & Maint	418.84
Credit Card Charge	04/18/2023	Misc- Ops	The pond guy-fish room disease control product	5730 · Mosquito Fish	109.57

**San Mateo County Mosquito & Vector Control District
Credit Card Transaction Detail by Account**

Apr 2023

April 2023

Type	Date	Name	Memo	Split	Amount
Credit Card Charge	04/18/2023	Pesticide Applicators	Pesticide applicator membership for Casey	5220 · Staff Training	60.00
Credit Card Charge	04/18/2023	Home Depot	Supplies for fish room	5730 · Mosquito Fish	96.40
Credit Card Charge	04/19/2023	Lands End Business Outfitters	Custom items for staff	5910 · Media and Network	938.17
Credit Card Charge	04/19/2023	Misc- Ops	Fish room food/supplies	5730 · Mosquito Fish	154.52
Credit Card Charge	04/21/2023	Summit Racing Equipment	New fuel regulator and mount	5620 · Auto, Hotsy, Plug, Boat, Traile	823.82
Credit Card Charge	04/21/2023	Misc-Admin	Virtual zoon reg. for Richard	5215 · Conferences / Workshops Staff	95.00
Credit Card Charge	04/21/2023	Home Depot	Coop repair supplies	5810 · Sentinel Chicken Flocks/Supply	108.55
Credit Card Charge	04/23/2023	FasTrak	Bridge toll replenishment	5215 · Conferences / Workshops Staff	25.00
Total 1050 · US Bank Visa Admin x5992					6,734.67
TOTAL 1040 · US Bank Purchase Card					9,845.50



P.O. BOX 6343
FARGO ND 58125-6343

Apr
2023



000000856 01 SP 0.600 106481720030434 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 04-24-2023
AMOUNT DUE \$14,675.07
NEW BALANCE \$14,675.07
PAYMENT DUE ON RECEIPT

AMOUNT ENCLOSED
\$ 9,845.50

Please make check payable to U.S. Bank

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

[REDACTED] 001467507 001467507

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD	Previous Balance	Purchases		Cash Advance		Late Payment		Payments	New Balance
		+ Charges	+ And Other	+ Advances	+ Fees	+ Charges	- Credits		
Company Total	\$4,829.57	\$10,554.07	\$0.00	\$0.00	\$0.00	\$708.57	\$0.00	\$0.00	\$14,675.07

NEW ACTIVITY				
SMCMVCD ADMIN	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$708.57	\$7,443.24	\$0.00	\$6,734.67
Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-23	03-23	24492153082870299018555	QUADRATEC, INC. 800-745-6037 PA	364.07
03-24	03-23	24906413082170112127107	MOULTRIE MOBILE 833-9091768 AL	170.88
03-27	03-24	24431063083081891734359	FASTRAK CSC 415-486-8655 CA	25.00
03-30	03-29	74055233088819766662096	ROCK AUTO MADISON WI	344.50 CR
04-03	03-31	24055233090722064807416	HYATT HOUSE DAVIS 8138029084 CA 363154738138029084 ARRIVAL: 04-06-23	155.33
04-04	04-03	24492163093000037237053	MOSYLE BUS* MOSYLE BUS HTTPSBUSINESS FL	30.00
04-04	04-03	24692163093105379182409	GOTOCOM*GOTOMYPC GOTO.COM MA	420.00
04-06	04-05	24755423096120968883979	PESTICIDE APPLICATORS PRO 831-4423536 CA	60.00
04-10	04-08	24492153099852209404838	ELIMBIO 510-427-8996 CA	426.00
04-12	04-11	24431063101051676243384	FASTRAK CSC 415-486-8655 CA	25.00
04-13	04-11	24482153101899402257899	JOHN M ELLSWORTH CO INC 414-354-1414 WI	467.12
04-12	04-11	24483983101207486100050	PUTNAM MAZDA AND VOLVO BURLINGAME CA	527.30
04-13	04-12	24116413103091109000217	BROADWAY KEBAB GYROS BURLINGAME CA	563.93
04-13	04-11	24943013102010192105863	THE HOME DEPOT #0632 SAN MATEO CA	174.38
04-14	04-12	24231683103837001512065	SAFEWAY #2878 MILLBRAE CA	27.96
04-14	04-12	24692163103102773012264	WWW COSTCO COM 800-955-2292 WA	186.35
04-17	04-14	74492153104868841581368	QUADRATEC, INC. 8007456037 PA	364.07 CR
04-17	04-14	24492163104000036535538	SP CUTLER BIRD/BEE S HTTPSCUTLERSU MI	25.42

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	[REDACTED]		PREVIOUS BALANCE	4,829.57
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	10,554.07
	04/24/23	.00	CASH ADVANCES	.00
	AMOUNT DUE 14,675.07		CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	708.57
		PAYMENTS	.00	
		ACCOUNT BALANCE	14,675.07	

Apr
2023



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 04-24-2023

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
04-17	04-14	24692163104103535982819	INTUIT *CHECKS / FORMS CL INTUIT.COM CA	467.08	
04-17	04-14	24692163104103541848032	COSTCO DELIVERY 654 800-788-9968 CA	338.07	
04-17	04-14	24692163104103541926289	INTUIT *CHECKS / FORMS CL INTUIT.COM CA	159.48	
04-19	04-19	24138293109094025619040	LANDS END BUS OUTFITTERS 800-332-4700 WI	938.17	
04-19	04-18	24492153108888523331497	JOHN M ELLSWORTH CO INC 414-354-1414 WI	418.84	
04-19	04-19	24692163109107352685236	CHEWY.COM 800-672-4399 FL	154.52	
04-19	04-18	24744003108900015394262	THE POND GUY 866-7663435 MI	109.57	
04-19	04-18	24755423109121096780213	PESTICIDE APPLICATORS PRO 831-4423536 CA	60.00	
04-20	04-18	24692163109107673596807	THE HOME DEPOT 632 SAN MATEO CA	96.40	
04-24	04-23	24431063113081936219998	FASTRAK CSC 415-486-8655 CA	25.00	
04-24	04-21	24445003112600083439355	SUMMIT RACING MAIL ORDER 800-230-3030 OH	823.82	
04-24	04-21	24559303111900011751435	LSL CPAS 714-6720022 CA	95.00	
04-24	04-21	24943013112010191039855	THE HOME DEPOT #0632 SAN MATEO CA	108.55	
BRIAN WEBER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$3,110.83	\$0.00	\$3,110.83
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-23	03-22	24492153081868203746411	UBER TRIP HELP UBER.COM CA	7.96	
03-23	03-21	24493983081200999301129	PUBLIC HOUSE DOWNTOWN SACRAMENTO CA	94.62	
03-23	03-22	24692163081109074607417	SQ *BLUEPRINT COFFEE PROJ SACRAMENTO CA	13.50	
03-23	03-22	24692163081109133272104	CHEVRON 0096726 WEST SACRAMEN CA	67.31	
03-24	03-22	24055233082400459000133	STEAMERS BAKERY AND CAFE SACRAMENTO CA	31.97	
03-24	03-23	24492153082869423498865	GRAMMARLY COZISUCHG GRAMMARLY.COM CA	144.00	
03-24	03-22	24943003082708570481823	SACRAMENTO HOLIDAY INN SACRAMENTO CA 14897850 ARRIVAL: 03-20-23	439.72	
03-24	03-22	24943003082708570481864	SACRAMENTO HOLIDAY INN SACRAMENTO CA 14897851 ARRIVAL: 03-20-23	399.72	
04-03	04-02	24492153092870928305363	UBER TRIP HELP UBER.COM CA	5.00	
04-04	04-03	24492163093000038681093	SURVEYMONK* T 44092529 WWW.SURVEYMON CA	468.00	
04-17	04-14	24492163104000042028694	SACRAMENTOKOI.COM SACRAMENTOKOI CA	1,090.77	
04-20	04-19	24692163109107803185711	CHEVRON 0093999 SAN MATEO CA	85.01	
04-20	04-19	24692163109107848604874	SQ *PENINSULA FEED STORE REDWOOD CITY CA	263.25	

Department: 0000 Total:
Division: 0000 Total:

\$9,845.50
\$9,845.50

Agenda Item 9C

SUBJECT: Status of FY 23-24 Final Budget and Update on FY 22-23 Revenue and Expenditures

Status of FY 22-23 Revenue and Expenditures:

District staff, including the District Manager, Finance Director, and departmental managers, review revenue and expenditure patterns by comparing the approved budget to actual results of each account category to determine how estimated year-end results will appear. The below table gives a summary of revenue and expense totals anticipated by June 30, 2023:

Components of Surplus (FY 22-23)	
General Fund:	
Over Realized Revenue:	\$ 20,278
Salary and Wage Savings:	\$ 21,536
Employee Benefit Savings:	\$ (17,735)
Conference & Training Savings:	\$ 19,095
Administration Savings:	\$ 183,385
Insurance Savings:	\$ 448
Computer & Haredware Savings:	\$ 18,689
Utility Savings:	\$ 16,990
Fleet Maintenance Savings:	\$ 9,407
Operations Savings:	\$ 12,241
Laboratory Savings:	\$ 13,244
Debt Service Savings:	\$ 11,906
Total:	\$ 309,484
Capital Fund:	
Use of R.E. Reserve less than budgeted:	\$ (1,134,670)
Capital Budget Savings:	\$ 1,693,602
Total:	\$ 558,932
All Fund Savings:	\$ 868,416

In the chart attached to this staff report, each revenue and expenditure account contains FY 21-22 actual activity, FY 22-23 approved budget, the estimate for actual revenue and expenditures for FY 22-23, and the budget request for FY 23-24.

The following revenue highlights are described below:

- Anticipated Program Revenue to increase by 6% from the prior year.
- Ad Valorum Property Taxes are expected to increase by 6% from FY 22-23.

- Excess ERAF is expected to remain unchanged from FY 22-23 to FY 23-24.
- Other Revenues are expected to come in less than anticipated, principally due to significant interest and VCJPA reimbursements reductions.
- The Real Property Acquisition Reserve was not used in the amount of \$1,134,670 for FY 22-23. However, the staff recommends that the excess of \$868,416 anticipated in FY 22-23 be used to increase the Real Property Acquisition Reserve to \$2,003,086 at June 30, 2023.

The following expenditure highlights from FY 22-23 are described below:

- **5000 Salaries & Wages** categories, expecting savings of \$ 21,536 mainly from unfilled seasonal employee positions.
- **5100 Employee Benefits** are expected to be over budget by \$17,735 due to present employees fully utilizing their health and dental benefits. Staff requests an FY 22-23 budget adjustment at the June 2023 Board of Trustees meeting.
- **5200 Training – Board & Staff** will yield a surplus of \$ 19,095 principally from savings in Board conferences and workshops.
- **5300 Administration** is anticipating \$183,385 in savings primarily from the HR Financial Consultant, Professional Services, Legal Services, and facility lease.
- **5450 Computer Hardware & Software** savings are expected at \$ 18,689. In part due to savings from the IT Consultant (Compu-Data).
- **5550 Utilities** savings are expected at \$ 16,990, principally from PG&E charges and mobile devices from Verizon.
- **5700 Operations** savings are expected to be \$ 12,241, principally from the helicopter and fuel accounts.
- **6000 Capital Improvements** savings are expected at \$ 1,693,602 due to the anticipated construction costs of the North Carolan property, savings on Lab Equipment, and MapVision expenses that will be re-budgeted next year.

Final Presentation of FY 23-24 Budget

In preparing the proposed FY 23-24 budget, the Finance Director collaborated with the District Manager and operational department heads in the last several months to present the Board with a balanced budget. This would not have been possible without the cooperative efforts and expertise of staff and the support of our District manager.

Highlights of the proposed FY 22-23 budget include the following:

- Service Abatement Revenue is expected to increase by 6%
- Staff is proposing to increase the Special Benefit Assessment by 5%
- It is estimated that Property Tax Revenue will increase by 5.6%
- It is estimated that Other Tax revenue will remain unchanged.
- Interest and VCJPA misc. income will remain unchanged.
- Due to approved collective bargaining agreements, staff propose increasing salaries by 6%.
- It is anticipated that Training – Board & Staff will increase by 6% due to general inflation.
- Insurance expenditures are expected to increase by 32% per VCJPA anticipated district billings.
- In Computer Hardware and Software, Staff is planning for a budget increase in IT hardware, software, license, and website hosting and a significant decrease in IT consulting services.

- Staff provides inflationary estimates averaging 6% over the prior year for most other expenditure categories.

The following Capital Improvements are also included in the proposed FY 23-24 budget:

Components of Capital Budget (FY 23-240:	
Improvements to North Carolan	\$ 2,365,698
Air Conditioning Units (Rollins Road)	\$ 70,000
Mapvision Software:	\$ 80,000
Fire Trailer:	\$ 14,000
Vehicle Leases:	\$ 69,928
Total:	\$ 2,599,626

The following chart describes the major components of the proposed FY 23-24 budget:

San Mateo County Mosquito and Vector Control District Major Components Of The Proposed FY 23-24 Budget	
RESOURCES:	
Program Revenue:	\$ 2,504,538
Property Tax Revenue:	\$ 3,591,855
Other Tax Revenue:	\$ 799,499
Other Revenue:	\$ 98,331
Use of Real Property Acquisiton Reserve	\$ 2,003,086
Total Resources;	\$ 8,997,309
Expenditures:	
Salaries & Wages	\$ 3,277,707
Employee Benefits	\$ 1,346,079
Training - Board and Staff	\$ 73,011
Administration	\$ 394,064
Insurance	\$ 188,516
Computer Hardware & Software:	\$ 102,816
Facility Maintenance	\$ 54,640
Utilities:	\$ 64,265
Fleet Maintenance	\$ 64,650
Operations:	\$ 284,821
Laboratory	\$ 95,653
Public Outreach	\$ 133,369
Debt Service	\$ 318,094
Capital Expenditures:	\$ 2,599,626
Total Expenditures:	\$ 8,997,309

A discussion of the recommended reserve levels was contained in the Staff report on recommended reserve levels for FY Ending June 30, 2023 that your Board approved at the May Board of Trustee meeting.

This report is a “snapshot” to date and the best estimate of where we will end this fiscal year. If any developments materially change these projections, we will bring them to your committee and the Board at the time they occur.

Attachment

cc: Brian Weber, District Manager

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2021 through June 2023

	ACTUAL		To Date 4/5/2023	Estimated FY 22-23	Bud to Est. Variance	Request FY 23-24	% Inc. Budget To Budget	% Inc. Budget To Estimate
	Jul '21 - Jun 22	FY 22-23 Budget						
Ordinary Income/Expense								
Income								
4000 · PROGRAM REVENUES								
4010 · Service Abatement Revenue -2451	\$ 276,456	\$ 246,748	\$ 135,986	\$ 193,734	\$ (53,014)	\$ 205,358	-16.8%	6.0%
4020 · Special Benefit Assessmnt-2031	\$ 1,631,961	\$ 1,719,858	\$ 1,037,470	\$ 1,719,858	\$ -	\$ 1,813,036	5.4%	5.4%
4030 · Special Mosquito Tax - 2439	\$ 487,599	\$ 486,144	\$ 292,692	\$ 486,144	\$ -	\$ 486,144	0.0%	0.0%
Total 4000 · PROGRAM REVENUES	\$ 2,396,016	\$ 2,452,750	\$ 1,466,148	\$ 2,399,736	\$ (53,014)	\$ 2,504,538	2.1%	4.4%
4100 · PROPERTY TAX REVENUES								
4105 · Current - Secured - 1021	\$ 2,891,276	\$ 2,991,139	\$ 1,840,655	\$ 3,136,193	\$ 145,054	\$ 3,324,365	11.1%	6.0%
4110 · Current - Unsecured - 1031	\$ 102,172	\$ 128,812	\$ 97,956	\$ 127,411	\$ (1,401)	\$ 129,990	0.9%	2.0%
4115 · Prior Year - Unsecured - 1033	\$ (527)	\$ -	\$ 1,702	\$ 1,702	\$ 1,702	\$ 1,000		-41.2%
4120 · Current -Secured SB813-1041	\$ 96,900	\$ 65,000	\$ 63,243	\$ 124,486	\$ 59,486	\$ 124,000	90.8%	-0.4%
4130 · Prior Y. Unsecured SB813-1042	\$ 360	\$ 500	\$ 726	\$ 726	\$ 226	\$ 700	40.0%	-3.6%
4140 · State Homeowner Prop-1831	\$ 10,266	\$ 12,029	\$ 5,087	\$ 11,850	\$ (179)	\$ 11,800	-1.9%	-0.4%
4160 · Prior Year - 1043, 1045	\$ 3,193	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total 4100 · PROPERTY TAX REVENUES	\$ 3,103,640	\$ 3,197,480	\$ 2,009,369	\$ 3,402,368	\$ 204,888	\$ 3,591,855	12.3%	5.6%
4200 · OTHER TAX REVENUES								
4210 · ERAF Rebate-1046	\$ 616,578	\$ 616,578	\$ 574,499	\$ 574,499	\$ (42,079)	\$ 574,499	-6.8%	0.0%
4220 · Redevelop Passthrough-1024,2647	\$ 237,722	\$ 225,000	\$ 132,234	\$ 225,000	\$ -	\$ 225,000	0.0%	0.0%
4230 · Other In-Lieu Tax Distribution	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total 4200 · OTHER TAX REVENUES	\$ 854,380	\$ 841,578	\$ 706,733	\$ 799,499	\$ (42,079)	\$ 799,499	-5.0%	0.0%
4300 · OTHER REVENUES								
4310 · Interest Earned (Cnty GF+VCJPA)	\$ 17,445	\$ 110,000	\$ 43,000	\$ 78,776	\$ (31,224)	\$ 85,517	-22.3%	8.6%
4311 · Interest Earned (Cnty Cap Fund)	\$ 8,883	\$ 15,000	\$ 7,044	\$ 14,000	\$ (1,000)	\$ 14,000	-6.7%	0.0%
4322 · Capital Lease Financing	\$ 3,825,000	\$ -	\$ -	\$ -	\$ -	\$ -		
4323 · Sublease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4340 · VCJPA / Misc. Income -2658	\$ 59,093	\$ 62,848	\$ 9,285	\$ 16,331	\$ (46,517)	\$ 16,331	-74.0%	0.0%
Total 4300 · OTHER REVENUES	\$ 3,910,420	\$ 187,848	\$ 59,329	\$ 109,107	\$ (78,741)	\$ 115,848	-38.3%	6.2%
4309 · County Funds Interest - FMV	\$ (298,336)	\$ -	\$ -	\$ -	\$ -	\$ -		
4800 · GRANT REVENUE								
4810 · Operating Grants	\$ 91,298	\$ -	\$ -	\$ -	\$ -	\$ -		
Total 4800 · GRANT REVENUE	\$ 91,298	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Income	\$ 10,057,419	\$ 6,679,656	\$ 4,241,579	\$ 6,710,710	\$ 31,054	\$ 7,011,740	5.0%	4.5%
Expense								
5000 · SALARIES & WAGES								
5010 · Permanent Employees	\$ 2,275,742	\$ 2,634,295	\$ 1,925,327	\$ 2,626,125	\$ 8,170	\$ 2,871,641	9.0%	9.3%
5015 · Limited Term Employees	\$ 188,231	\$ 198,354	\$ 145,714	\$ 198,354	\$ -	\$ 210,257	6.0%	6.0%
5020 · Seasonal Employees	\$ 135,474	\$ 174,317	\$ 90,951	\$ 160,951	\$ 13,366	\$ 170,608	-2.1%	6.0%
5040 · Board Trustees Meeting Stipend	\$ 16,200	\$ 24,200	\$ 12,500	\$ 24,200	\$ -	\$ 25,200	4.1%	4.1%
5050 · Vacation Accrual	\$ 2,119	\$ -	\$ -	\$ -	\$ -	\$ -		
Total 5000 · SALARIES & WAGES	\$ 2,617,765	\$ 3,031,166	\$ 2,174,492	\$ 3,009,630	\$ 21,536	\$ 3,277,706	8.1%	8.9%
5100 · EMPLOYEE BENEFITS								
5110 · Retirement - Employer Contribut	\$ 281,308	\$ 318,750	\$ 243,483	\$ 317,602	\$ 1,148	\$ 719,633	125.8%	126.6%
5115 · Retirement - Employee Contribut	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5116 · Alternate Retire-Employee Contr	\$ -	\$ -	\$ (572)	\$ -	\$ -	\$ -		
5125 · Actives - Medical Insurance	\$ 303,025	\$ 296,876	\$ 252,751	\$ 341,512	\$ (44,636)	\$ 355,172	19.6%	4.0%
5130 · Actives - HRA Health Reimb Acct	\$ 13,752	\$ 12,760	\$ 13,727	\$ 13,727	\$ (967)	\$ 14,276	11.9%	4.0%
5135 · Actives - Dental Insurance	\$ 31,834	\$ 31,776	\$ 22,450	\$ 30,713	\$ 1,063	\$ 31,942	0.5%	4.0%
5140 · Actives - Dental Reimbursement	\$ 864	\$ 1,200	\$ 403	\$ 403	\$ 797	\$ 419	-65.1%	4.0%
5145 · Actives - Vision Insurance	\$ 5,698	\$ 5,713	\$ 3,968	\$ 5,650	\$ 63	\$ 5,876	2.9%	4.0%
5150 · Group Life Insurance	\$ -	\$ -	\$ 1,045	\$ 1,360	\$ (1,360)	\$ 1,414		
5155 · Retirees - HRA & Prescrip Reimb	\$ -	\$ -	\$ 5,381	\$ -	\$ -	\$ -		
5160 · Retirees - HRA & Medical Reimb	\$ -	\$ -	\$ 30,579	\$ -	\$ -	\$ -		
5165 · Long Term Disability - Standard	\$ 14,345	\$ 15,156	\$ 12,403	\$ 16,780	\$ (1,624)	\$ 17,451	15.1%	4.0%
5170 · Actives - Other Benefits	\$ -	\$ -	\$ 1,967	\$ -	\$ -	\$ -		
5175 · Social Security & Medicare Tax	\$ 48,397	\$ 54,561	\$ 37,716	\$ 52,381	\$ 2,180	\$ 57,360	5.1%	9.5%

	ACTUAL	FY 22-23	To Date	Estimated	Bud to Est.	Request	% Inc. Budget	% Inc. Budget
	Jul '21 - Jun 22	Budget	4/5/2023	FY 22-23	Variance	FY 23-24	To Budget	To Estimate
5180 · CA Unemployment/Disability Tax	\$ 14,932	\$ 18,187	\$ 11,419	\$ 14,454	\$ 3,733	\$ 16,389	-9.9%	13.4%
5182 · Workers Compensation	\$ 120,397	\$ 132,437	\$ 109,506	\$ 109,506	\$ 22,931	\$ 125,041	-5.6%	14.2%
5185 · Actives - Deferred Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total 5100 · EMPLOYEE BENEFITS	\$ 834,552	\$ 887,416	\$ 746,225	\$ 904,088	\$ (16,672)	\$ 1,344,973	51.6%	48.8%
5200 · TRAINING - BOARD & STAFF								
5205 · Coastal Regional Continuing Ed.	\$ 3,121	\$ 4,280	\$ 3,437	\$ 3,437	\$ 843	\$ 3,643		6.0%
5210 · Conferences / Workshops Board	\$ 15,999	\$ 34,980	\$ 16,071	\$ 20,000	\$ 14,980	\$ 21,200	-39.4%	6.0%
5215 · Conferences / Workshops Staff	\$ 25,015	\$ 42,000	\$ 31,084	\$ 42,000	\$ -	\$ 44,520	6.0%	6.0%
5220 · Staff Training	\$ 5,327	\$ 6,713	\$ 1,441	\$ 3,441	\$ 3,272	\$ 3,647	-45.7%	6.0%
5200 · TRAINING - BOARD & STAFF - Other	\$ -	\$ -	\$ 85	\$ -	\$ -	\$ -		
Total 5200 · TRAINING - BOARD & STAFF	\$ 49,463	\$ 87,973	\$ 52,117	\$ 68,878	\$ 19,095	\$ 73,011	-17.0%	6.0%
5300 · ADMINISTRATION								
5305 · Board Meeting Expenses	\$ 3,953	\$ 6,000	\$ 4,439	\$ 6,000	\$ -	\$ 6,360	6.0%	6.0%
5310 · Background / drug screening	\$ 1,603	\$ 1,000	\$ 536	\$ 1,000	\$ -	\$ 1,060	6.0%	6.0%
5315 · County Accounting Service Chgs	\$ 143,677	\$ 153,193	\$ 16,013	\$ 153,193	\$ -	\$ 162,385	6.0%	6.0%
5325 · HR & Finance Consultant	\$ 21,880	\$ 27,108	\$ 2,797	\$ 4,000	\$ 23,108	\$ 4,240	-84.4%	6.0%
5330 · Memberships & Subscriptions	\$ 34,041	\$ 33,118	\$ 25,830	\$ 30,000	\$ 3,118	\$ 31,800	-4.0%	6.0%
5335 · Office Expense	\$ 15,903	\$ 19,962	\$ 9,813	\$ 13,084	\$ 6,878	\$ 13,869	-30.5%	6.0%
5340 · Janitorial/Household Expense	\$ 24,656	\$ 27,577	\$ 20,722	\$ 27,577	\$ -	\$ 29,232	6.0%	6.0%
5345 · Prof. Services - Engineer Rpt	\$ 31,707	\$ 101,883	\$ 22,461	\$ 22,461	\$ 79,422	\$ 24,210	-76.2%	7.8%
5350 · Legal Services	\$ 57,348	\$ 69,987	\$ 27,111	\$ 31,827	\$ 38,160	\$ 40,000	-42.8%	25.7%
5355 · Property Tax Stormwater Assess	\$ 5,981	\$ 5,350	\$ 3,360	\$ 5,350	\$ -	\$ 5,671	6.0%	6.0%
5360 · Permits	\$ 8,017	\$ 8,578	\$ 4,544	\$ 7,500	\$ 1,078	\$ 7,950	-7.3%	6.0%
5365 · CEQA/PEIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	na	na
5375 · Audit	\$ 29,025	\$ 31,057	\$ 25,625	\$ 24,861	\$ 6,196	\$ 31,280	0.7%	25.8%
5380 · Copier and postage	\$ 5,919	\$ 6,101	\$ 4,489	\$ 6,101	\$ -	\$ 6,467	6.0%	6.0%
5385 · Security and fire alarm	\$ 11,529	\$ 14,467	\$ 8,587	\$ 11,809	\$ 2,658	\$ 12,518	-13.5%	6.0%
5390 · Payroll Service	\$ 8,031	\$ 8,605	\$ 7,128	\$ 8,605	\$ -	\$ 9,121	6.0%	6.0%
5395 · Bank Fees (County General Fund)	\$ 1,068	\$ 1,204	\$ 659	\$ 1,204	\$ -	\$ 1,276	6.0%	6.0%
5396 · Bank Fees (County Capital Fund)	\$ 445	\$ 566	\$ 234	\$ 234	\$ 332	\$ 248	-56.2%	6.0%
5399 · Facility Lease	\$ 121,132	\$ 78,232	\$ 67,636	\$ 67,636	\$ 10,596	\$ -	-100.0%	-100.0%
Total 5300 · ADMINISTRATION	\$ 525,914	\$ 593,988	\$ 251,982	\$ 422,442	\$ 171,546	\$ 412,686	-30.5%	-2.3%
5400 · INSURANCE								
5410 · Liability Insurance - VCIPA	\$ 91,973	\$ 101,171	\$ 98,808	\$ 98,808	\$ 2,363	\$ 120,591	19.2%	22.0%
5415 · Auto Physical Damage	\$ 2,333	\$ 2,566	\$ 2,401	\$ 2,401	\$ 165	\$ 3,909	52.3%	62.8%
5420 · Group Property Program	\$ 11,233	\$ 12,356	\$ 19,768	\$ 19,768	\$ (7,412)	\$ 41,730	237.7%	111.1%
5425 · VCIPA - General Fund Allocation	\$ 5,307	\$ 5,838	\$ 3,737	\$ 3,737	\$ 2,101	\$ 1,984	-66.0%	-46.9%
5430 · Group ACIP & Deadly Weapon	\$ 6,331	\$ 6,964	\$ 6,014	\$ 6,014	\$ 950	\$ 7,016	0.7%	16.7%
5435 · Non-owned Aircraft	\$ 5,781	\$ 6,359	\$ 4,625	\$ 4,625	\$ 1,734	\$ 5,088	-20.0%	10.0%
5436 · Cyber Liability	\$ 2,272	\$ 7,500	\$ 2,953	\$ 7,453	\$ 47	\$ 8,198	9.3%	10.0%
5445 · Business Travel Accident Ins	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	-100.0%	
Total 5400 · INSURANCE	\$ 125,230	\$ 143,254	\$ 138,306	\$ 142,806	\$ 448	\$ 188,516	31.6%	32.0%
5450 · COMPUTER HARDWARE & SOFTWARE								
5455 · IT Consulting - Compu-Data	\$ 7,164	\$ 14,702	\$ 700	\$ 700	\$ 14,002	\$ 7,000	-52.4%	900.0%
5460 · Computer Hardware	\$ 23,916	\$ 18,926	\$ 3,256	\$ 19,256	\$ (330)	\$ 25,000	32.1%	29.8%
5465 · Computer Software	\$ 12,596	\$ 12,504	\$ 14,297	\$ 14,297	\$ (1,793)	\$ 35,000	179.9%	144.8%
5470 · Database & Mapping - License	\$ 6,090	\$ 15,000	\$ -	\$ 7,700	\$ 7,300	\$ 25,000	66.7%	224.7%
5475 · Website Hosting / Microsoft	\$ 9,219	\$ 9,233	\$ 9,732	\$ 9,723	\$ (490)	\$ 10,816	17.1%	11.2%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	\$ 58,984	\$ 70,365	\$ 27,985	\$ 51,676	\$ 18,689	\$ 102,816	46.1%	99.0%
5500 · FACILITIES MAINTENANCE								
5505 · Facility - Repairs & Maint	\$ 47,756	\$ 51,547	\$ 35,210	\$ 51,547	\$ -	\$ 54,640	6.0%	6.0%
Total 5500 · FACILITIES MAINTENANCE	\$ 47,756	\$ 51,547	\$ 35,210	\$ 51,547	\$ -	\$ 54,640	6.0%	6.0%
5550 · UTILITIES								
5560 · Gas & Electricity - PG&E	\$ 21,707	\$ 30,511	\$ 18,485	\$ 22,171	\$ 8,340	\$ 23,501	-23.0%	6.0%
5565 · Water	\$ 5,777	\$ 7,824	\$ 4,051	\$ 6,330	\$ 1,494	\$ 6,710	-14.2%	6.0%
5570 · Phone - VOIP - Fusion/MegaPath	\$ 6,057	\$ 6,811	\$ 4,730	\$ 6,341	\$ 470	\$ 6,721	-1.3%	6.0%
5575 · Phone - Land Line-AT&T/Comcast	\$ 4,985	\$ 5,522	\$ 3,077	\$ 4,291	\$ 1,231	\$ 4,548	-17.6%	6.0%
5580 · Phone - Mobile Devices-Verizon	\$ 23,942	\$ 26,949	\$ 15,169	\$ 21,494	\$ 5,455	\$ 22,784	-15.5%	6.0%
Total 5550 · UTILITIES	\$ 62,469	\$ 77,617	\$ 45,513	\$ 60,627	\$ 16,990	\$ 64,265	-17.2%	6.0%

	ACTUAL	FY 22-23	To Date	Estimated	Bud to Est.	Request	% Inc. Budget	% Inc. Budget
	Jul '21 - Jun 22	Budget	4/5/2023	FY 22-23	Variance	FY 23-24	To Budget	To Estimate
5600 · FLEET MAINTENANCE								
5610 · Garage Tools	\$ 8,389	\$ 8,500	\$ 8,448	\$ 8,500	\$ -	\$ 9,010	6.0%	6.0%
5615 · Garage Repairs Outside	\$ 8,864	\$ 7,984	\$ 3,993	\$ 7,984	\$ -	\$ 8,500	6.5%	6.5%
5620 · Auto, Hotsy, Plug, Boat, Traile	\$ 16,575	\$ 17,000	\$ 16,697	\$ 19,000	\$ (2,000)	\$ 20,140	18.5%	6.0%
5630 · Ops Equipment & Repairs	\$ 10,322	\$ 15,000	\$ 10,742	\$ 15,000	\$ -	\$ 16,000	6.7%	6.7%
5635 · Vehicle Accident Insur Claims	\$ 1,398	\$ 11,407	\$ -	\$ -	\$ 11,407	\$ 11,000	-3.6%	
Total 5600 · FLEET MAINTENANCE	\$ 45,547	\$ 59,891	\$ 39,880	\$ 50,484	\$ 9,407	\$ 64,650	7.9%	28.1%
5700 · OPERATIONS								
5705 · Pesticides	\$ 155,863	\$ 135,313	\$ 88,554	\$ 135,313	\$ -	\$ 140,000	3.5%	3.5%
5715 · Helicopter	\$ 29,717	\$ 38,508	\$ 17,267	\$ 21,267	\$ 17,241	\$ 45,000	16.9%	111.6%
5720 · Safety Equipment	\$ 7,551	\$ 7,814	\$ 4,511	\$ 7,814	\$ -	\$ 8,283	6.0%	6.0%
5725 · Apparel - Uniforms & Boots	\$ 12,875	\$ 14,432	\$ 9,066	\$ 14,432	\$ -	\$ 15,298	6.0%	6.0%
5730 · Mosquito Fish	\$ 2,850	\$ 4,000	\$ 1,640	\$ 4,000	\$ -	\$ 4,240	6.0%	6.0%
5735 · Fuel	\$ 66,577	\$ 62,000	\$ 48,960	\$ 67,000	\$ (5,000)	\$ 72,000	16.1%	7.5%
Total 5700 · OPERATIONS	\$ 275,433	\$ 262,067	\$ 169,998	\$ 249,826	\$ 12,241	\$ 284,821	8.7%	14.0%
5800 · LABORATORY								
5805 · Disease Surveillance	\$ 9,714	\$ 10,700	\$ 2,010	\$ 10,700	\$ -	\$ 11,342	6.0%	6.0%
5810 · Sentinel Chicken Flocks/Supply	\$ 3,087	\$ 3,210	\$ 2,198	\$ 3,000	\$ 210	\$ 3,180	-0.9%	6.0%
5815 · Mosquito Blood	\$ 3,696	\$ 4,173	\$ 2,910	\$ 4,276	\$ (103)	\$ 4,533	8.6%	6.0%
5820 · Dry Ice	\$ 9,598	\$ 11,700	\$ 8,054	\$ 12,200	\$ (500)	\$ 13,000	11.1%	6.6%
5825 · Lab Supplies	\$ 7,020	\$ 9,095	\$ 3,982	\$ 9,000	\$ 95	\$ 9,540	4.9%	6.0%
5830 · Lab Biowaste Disposal	\$ 656	\$ 1,300	\$ 956	\$ 1,300	\$ -	\$ 1,378	6.0%	6.0%
5835 · Lab Equip. Repair	\$ 1,572	\$ 2,000	\$ 948	\$ 948	\$ 1,052	\$ 2,000	0.0%	111.0%
5840 · Lab Equip. Maintenance	\$ 2,615	\$ 3,000	\$ 1,035	\$ 3,000	\$ -	\$ 3,000	0.0%	0.0%
5845 · Lab PCR Supplies	\$ 27,160	\$ 28,890	\$ 14,714	\$ 28,000	\$ 890	\$ 29,680	2.7%	6.0%
5850 · Lab PCR Maintenance	\$ 9,804	\$ 11,600	\$ -	\$ -	\$ 11,600	\$ 18,000	55.2%	
Total 5800 · LABORATORY	\$ 74,922	\$ 85,668	\$ 36,807	\$ 72,424	\$ 13,244	\$ 95,653	11.7%	32.1%
5900 · PUBLIC OUTREACH								
5910 · Media and Network	\$ 69,667	\$ 114,352	\$ 55,481	\$ 114,352	\$ -	\$ 121,213	6.0%	6.0%
5920 · Promotion & Printing	\$ 9,277	\$ 11,468	\$ 13,795	\$ 11,468	\$ -	\$ 12,156	6.0%	6.0%
Total 5900 · PUBLIC OUTREACH	\$ 78,944	\$ 125,820	\$ 69,276	\$ 125,820	\$ -	\$ 133,369		
6000 · CAPITAL IMPROVEMENTS								
6005 · Real Estate Acquisition	\$ 7,543,113		\$ -	\$ -	\$ -			
6010 · Building Improvements	\$ 83,061	\$ 1,787,554	\$ 116,744	\$ 158,971	\$ 1,628,583	\$ 2,435,698	36.3%	1432.2%
6020 · Equipment - Operations & Admin	\$ 107,727	\$ 60,000	\$ 49,981	\$ 49,981	\$ 10,019	\$ 14,000	-76.7%	-72.0%
6025 · Software	\$ -	\$ 110,000	\$ -	\$ 55,000	\$ 55,000	\$ 80,000	-27.3%	45.5%
6030 · Vehicle Leases	\$ 45,153	\$ 50,000	\$ 31,868	\$ 50,000	\$ -	\$ 69,928	39.9%	39.9%
6035 · Vehicle Purchases	\$ 33,978		\$ -	\$ -	\$ -			
Total 6000 · CAPITAL IMPROVEMENTS	\$ 7,813,031	\$ 2,007,554	\$ 198,593	\$ 313,952	\$ 1,693,602	\$ 2,599,626	29.5%	728.0%
6500 · DEBT SERVICE								
6510 · Principal Payments	\$ -	\$ 210,000	\$ 207,169	\$ 207,169	\$ 2,831	\$ 213,177	1.5%	2.9%
6520 · Interest Payments	\$ -	\$ 120,000	\$ 110,925	\$ 110,925	\$ 9,075	\$ 104,917	-12.6%	-5.4%
Total 6500 · DEBT SERVICE	\$ -	\$ 330,000	\$ 318,094	\$ 318,094	\$ 11,906	\$ 318,094	-3.6%	0.0%
Total Expense	\$ 12,610,011	\$ 7,814,326	\$ 4,304,481	\$ 5,842,294	\$ 1,972,032	\$ 9,014,825	15.4%	54.3%
Net Ordinary Income	\$ (2,552,592)	\$ (1,134,670)	\$ (62,901)	\$ 868,416	\$ (2,003,086)	\$ (2,003,086)	76.5%	-330.7%
Other Income/Expense								
Other Income								
Transfer (To)/From Reserves	\$ -	\$ 1,134,670	\$ -	\$ (868,416)		\$ 2,003,086		
Total Other Income	\$ -	\$ 1,134,670	\$ -	\$ (868,416)	\$ -	\$ 2,003,086		
Net Other Income	\$ -	\$ 1,134,670	\$ -	\$ (868,416)	\$ 2,003,086	\$ 2,003,086		
Net Income	\$ (2,552,592)	\$ -	\$ (62,901)	\$ (0)	\$ 0	\$ 0		

Agenda Item 9D

**SUBJECT: RESOLUTION M-025-23 AUTHORIZING THE DISTRICT
MANAGER TO EXECUTE AN AGREEMENT WITH UMPQUA
BANK COMMERCIAL CARD PROGRAM**

BACKGROUND AND STATUS

The District currently has two Visa purchase cards through US Bank for making purchases of goods and services. One card is in the District Manager's name. The second is not assigned to an individual but in the name of the District Administration and is used by several other staff members on an "as needed" basis.

The Administration cards are held in the Finance office and checked out when needed. The card limit is \$1,000 for a single purchase and an aggregate limit of \$15,000. The District Manager's card limit is \$15,000 for a single purchase and an aggregate limit of \$50,000.

The current practice is that when an authorized employee uses the card, it is returned when they are finished making the purchase. Also, they must submit a receipt and fill out a credit card authorization form. When the monthly statements arrive, the Office Administrator will review the charges and match them with the receipts submitted. If receipts still need to be included, she will contact the person to whom the card is assigned and follow up. Each cardholder will be directly responsible for the charges made on the card assigned to them. They will review the monthly statement for that card and sign the statement confirming that they or their designated staff member made the charges. The person to whom each card is assigned will be responsible for reporting any activity incurred on the card without their knowledge to the District Manager and District's accountant immediately.

DISCUSSION

To improve efficiency and seek to reduce the administrative burden created by managing a credit card program, the staff decided to evaluate its existing purchasing card features against Umpqua Bank, which announced an endorsement by the California Special District Association. Some of the benefits to the District are as follows:

- A 1% rebate on authorized charges
- Automated purchasing authorizations and other documents in connection with the program.
- Enhanced Internal Controls and administrative efficiency with the use of the Umpqua online portal

District staff will follow the same internal controls and managerial processing procedures as was followed with existing credit cards. However, the Umpqua Bank Commercial Card provides District staff with additional tools to improve efficiency and internal controls.

RECOMMENDATION:

Approve resolution M-025-23 authorizing the District Manager to execute an agreement with Umpqua Bank Commercial Card Program.

REFERENCE MATERIALS ATTACHED:

1. Resolution M-025-23

Agenda Item 10

SUBJECT: CONSIDER APPOINTING BOARD VICE PRESIDENT KAT LION TO SERVE AS THE BOARD APPOINTED ALTERNATE ON THE INDEPENDENT SPECIAL DISTRICTS SELECTION COMMITTEE FOR THE LOCAL AGENCY FORMATION COMMISSION

BACKGROUND AND STATUS

Local Agency Formation Commissions (LAFCo) were created by the State legislature in 1963 to regulate the boundaries of cities and special districts. There is a LAFCo in every county of the State. The San Mateo Local Agency Formation Commission (LAFCo) is a seven-member commission elected to four-year terms. Two are members of independent special districts (appointed by the presiding officers of independent special districts); two are members of, and appointed by, the County Board of Supervisors; two are members of city councils (appointed by the Council of Mayors); one is a member of the public (appointed by the county, city, and special district members); and there are four alternate members (representing the county, cities, special districts, and the public).

Government Code Section 56332 directs that the LAFCo Executive Officer shall conduct balloting to fill a vacancy of the special district term whenever a vacancy occurs, with each San Mateo County Special District receiving one vote. Voting members of the Special District Selection Committee are the President of each district or a Board appointed alternate. The District's President has requested that Board Vice President Kat Lion be the voting delegate and submit the ballot in her place. Board appointed alternates must show proof from the District documenting that they have been authorized to act on behalf of the district.

The regular special district member seat term will end in May 2024, and San Mateo LAFCo must receive the vote before June 26, 2023.

RECOMMENDATION:

Approve having Board Vice President Kat Lion serve as the Board appointed alternate on the Independent Special District Selection Committee for the LAFCo

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

RESOLUTION NO. M-025-23

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT AUTHORIZING AGREEMENT WITH
UMPQUA BANK COMMERCIAL CARD PROGRAM**

WHEREAS, Credit cards and purchasing cards are mechanisms for purchasing goods and services for the convenience of the San Mateo County Mosquito and Vector Control District (District). **WHEREAS**, the UMPQUA BANK has negotiated with the District to provide a Purchasing Card Program for vendor payments, purchasing, travel or fleet transactions, and

WHEREAS, UMPQUA BANK requires an application for credit approval, a resolution by the District Governing Board, and the District's policy and procedures regarding the use of credit cards; and

WHEREAS, the District has a Standard Practice of procedures for using credit cards as required by the Program,

NOW THEREFORE BE IT RESOLVED, that the Governing Board of the San Mateo County Mosquito and Vector Control District directs the following actions:

- a. Authorize participation with Umpqua Bank in the Purchasing Card program.
- b. Authorize the application to the Program for credit cards or purchasing cards.
- c. Authorize the District Manager to execute any necessary agreements.
- d. Authorize, District Manager or authorized designee to add new participants or cancel former employees.

BE IT FURTHER RESOLVED that this Resolution shall be effective (date) upon adoption.

PASSED AND ADOPTED THIS DAY, June 14, 2023

San Mateo County Mosquito and Vector Control District

PRESIDENT, Kati Martin Board of Trustees

ATTEST:

SECRETARY, Donna Rutherford

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

Legal Counsel



Agenda Item 11.A. - Operations Staff Program Reports

Field Operations May 2023

Rainfall and Weather continue to impact the mosquito population later than usual

In mosquito control, water and weather are the key factors in mosquito development. The past few years have yielded little rain, and the district could separate our spring and summer seasons for mosquito control. Usually, by May and June, many of our natural freshwater mosquito breeding habitats would begin to dry up. This year that is not the case due to heavy rainfall from November to April. Staff manages these large impounded areas and the subterranean habitats that produce *Culex pipiens* in San Mateo County. District staff spends, on average, about a day and a half each week inspecting and applying biorational larvicides that control mosquitoes in the juvenile stage before they become adult mosquitoes in these natural areas. Our Vector Control Technicians spend the rest of the week responding to service requests, conducting surveillance, and inspecting residential properties for local and invasive mosquitoes.



Figure 1– Operations Supervisor Ryan Thorndike applies a biorational larvicide to a freshwater impoundment along 3rd Ave in San Mateo.



Agenda Item 11.A. - Operations Staff Program Reports

Fortunately, in San Mateo County, the temperatures are fairly mild year-round, and mosquitoes do not develop as quickly as in other regions in California. This allows our staff time to get an early start on controlling the mosquitoes that can cause West Nile Virus in our county. The peak months for West Nile Virus detections in our county are between late July and October, but the work begins before then. In late April, we start bringing on our Seasonal catch basin drivers, who spray most of the catch basins throughout San Mateo County. A single catch basin can produce thousands of mosquitoes if they go untreated, and getting an early start keeps the adult population low, reducing the chance of West Nile Virus being detected in our county. Also, starting in April, district staff will begin their storm drain misting program, allowing our staff to control mosquitoes underground between storm drains. This larvicide application system takes a liquid larvicide and aerosolizes it so it can travel up to 528 ft down stormwater lateral pipe to reach stagnant water that our catch basin drivers cannot reach with their jeeps. This program usually targets neighborhoods built on marshland, and the shifting of the substrate has caused sags in the lateral pipes, thus producing stagnant water that produces mosquitoes. With the combination of these two programs and all the work our technicians do controlling mosquitoes from various habitats throughout the year, staff has kept our adult mosquito numbers low, which helps protect San Mateo County from disease-carrying mosquitoes.

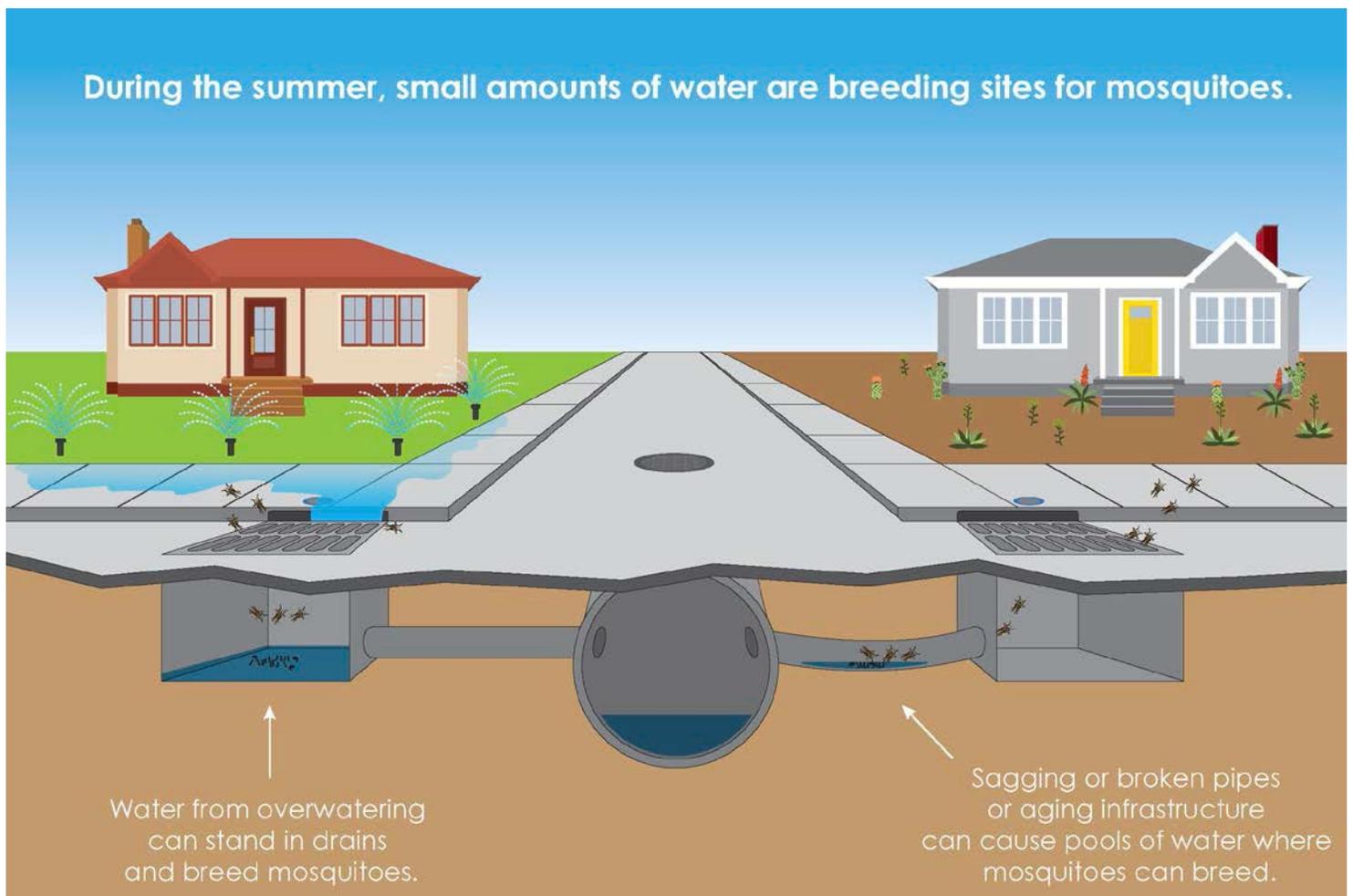


Figure 2 – Example of subterranean habitat where district staff applies a liquid larvicide to help control mosquitoes that can carry and transmit West Nile Virus.



Agenda Item 11.A. - Operations Staff Program Reports

District Staff in Action



Figure 3-Vector Control Technicians Eric Eckstein and Vanessa Hernandez Pacheco working in a creek in San Carlos



Agenda Item 11.A. - Operations Staff Program Reports

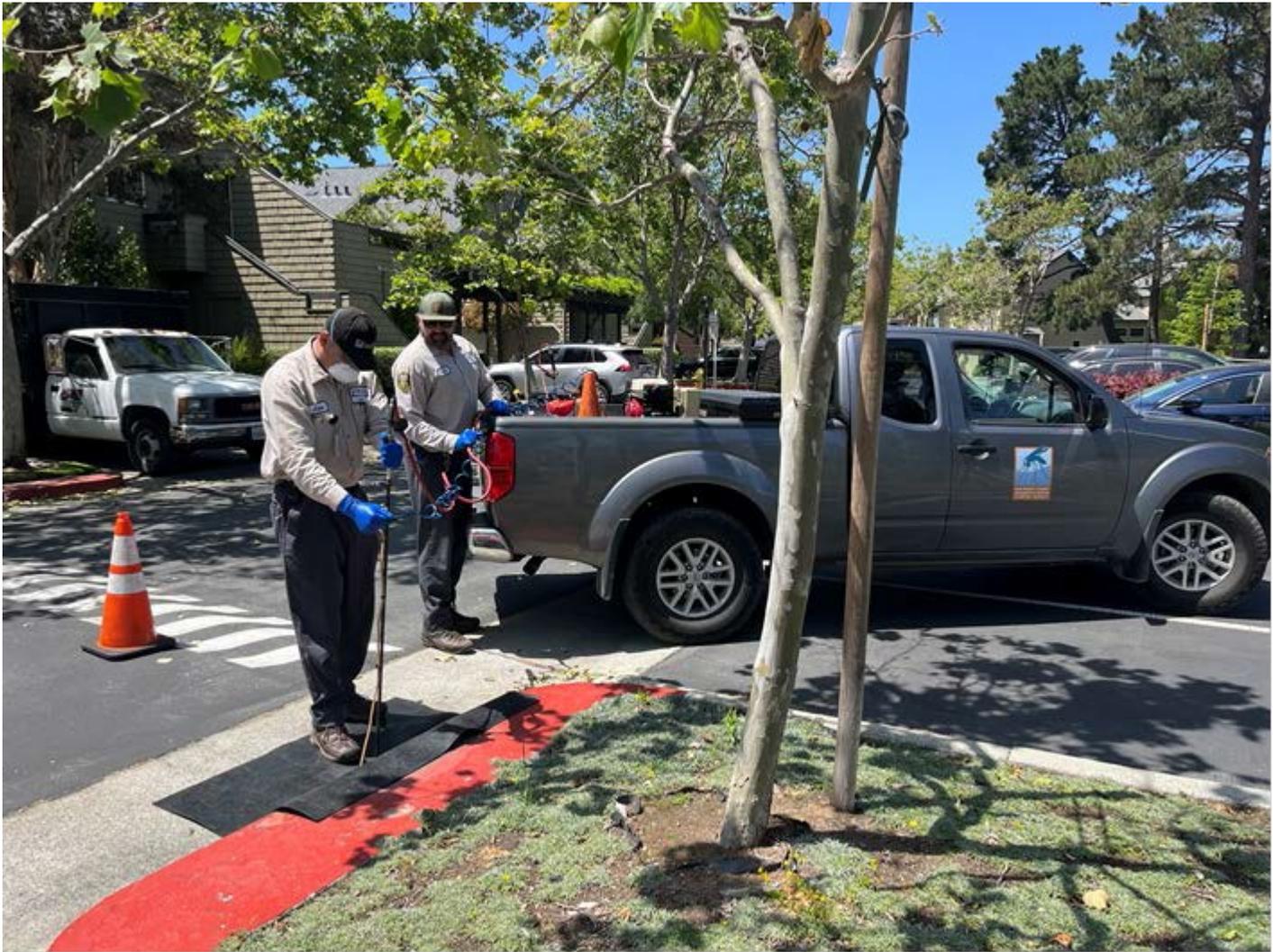


Figure 4 –Technicians David Allen and Justin Loman apply a larvicide to a storm drain using a larvicide application machine that can aerosolize the liquid larvicide so it can travel down the storm drain lateral pipe and reach all the potential mosquito breeding spots.



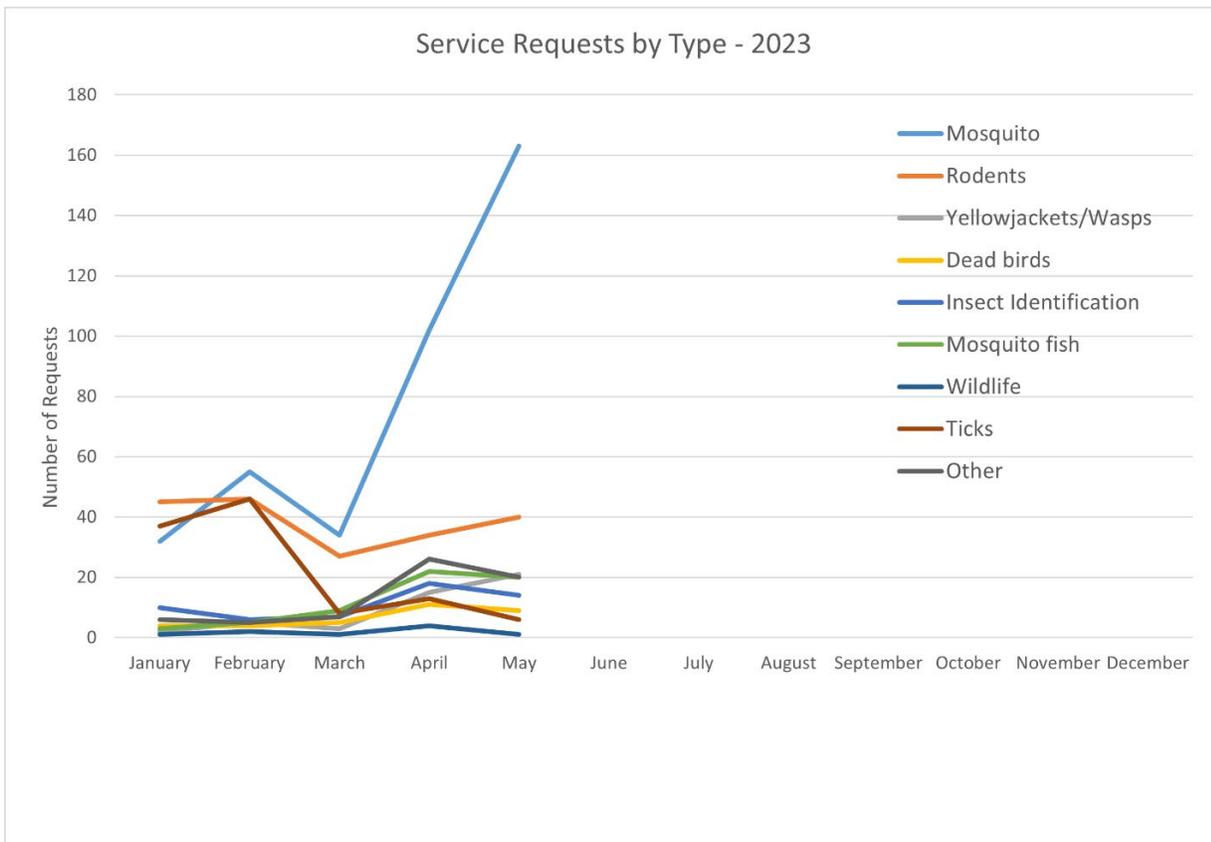
Agenda Item 11.A. - Operations Staff Program Reports

May 2023 Service Requests

Type of Request	May 2023	5-year May average
Mosquito	163	130
Rodents	40	39
Yellowjackets/wasps	21	17
Mosquito fish	20	9
Insect identification	14	38
Dead birds	9	4
Ticks	6	10
Wildlife	1	3
Other	62	22
Total	336	296

This table contains the number of each type of service request in May 2023 compared to the five-year averages in May.

Total service requests this May are above the five-year average for May (336 requests compared to an average of 296). The above average number is mainly due to mosquito-related requests and the “other” category, which includes 38 requests regarding non-biting midges. These midges emerged from the Foster City lagoon and other waterways around the bay and will subside with seasonal change. The “other” category also included insect-related requests regarding fleas, flies, crane flies, bees, and cockroaches, and also non-insect related requests involving mites.



Service requests by type in May 2023



Agenda Item 11.B. – Laboratory Staff Program Reports

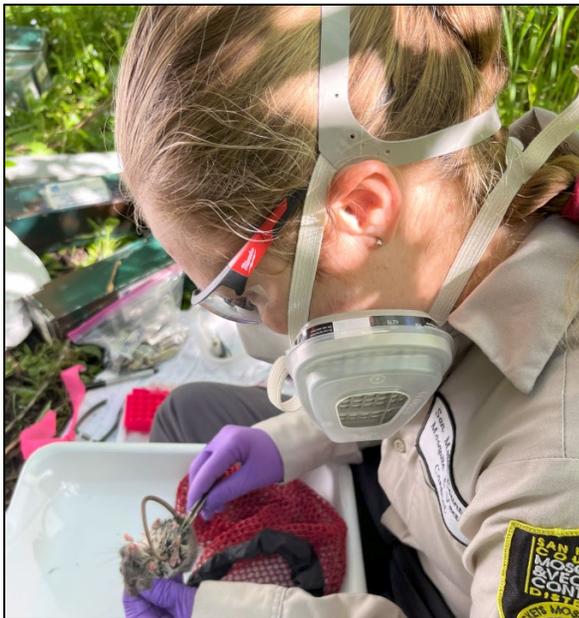
Lab Activities in May 2023

Testing Wild Rodents for *Borrelia burgdorferi*

In early May, the District laboratory conducted a survey of wild rodents for the bacteria that causes Lyme disease, *Borrelia burgdorferi*. While the laboratory usually looks for the pathogen in the tick vector, this month, the survey focused on the pathogen reservoir – rodents. To do so, the lab set out 100 peanut butter-baited live traps in a remote location of Windy Hill Open Space Preserve. Captured rodents were identified to species, weighed, and tagged with a unique identification number. Laboratory personnel took a small tissue sample from the outer ear to test for the bacteria. These samples were brought back to the laboratory for molecular analysis. Ectoparasites such as ticks, fleas, and mites were also documented and collected from each animal. All trapped individuals were released, unharmed, at the point of capture.



Vector Ecologist Tara Roth weighs a deer mouse in a handling bag. The rodent was released after sampling.



Ectoparasites are identified and removed from a wild rodent. Rodent surveys like these provide important baseline data for future studies.

In addition to providing the District with a snapshot of the level of Lyme bacteria present in the local ecosystem, the data from this survey will be included in a collaborative project with Dr. Andrea Swei and her students at San Francisco State University. Information on the disease ecology of wild rodents may be incorporated into various graduate student research projects investigating different methods of lowering Lyme disease risk for people visiting recreational areas.

Read on for more information on one of these new innovations!

Lyme Disease Vaccine for Mice



Agenda Item 11.B. – Laboratory Staff Program Reports

Receives Conditional USDA Approval

The District has long focused on promoting personal tick safety measures as the best way to keep people safe from tick-borne diseases. One of the reasons for this, aside from the proven effectiveness of methods such as tick-checks and using repellents, is that there is not currently a human vaccine for Lyme disease available, and there are few existing options to directly lower the level of the disease in the natural environment. However, the U.S. Department of Agriculture recently granted conditional approval for health agencies and other researchers to use a new rodent-targeted vaccine against the Lyme disease bacteria, *Borrelia burgdorferi*.

LymeShield, an oral vaccine developed by US Biologic, is delivered through a non-toxic kibble-style pellet. These pellets are offered to mice in bait stations placed in natural areas. Rodents consuming the vaccine will develop antibodies that neutralize *B. burgdorferi* inside the mouse, rendering them incapable of developing an active infection of this bacteria. Most importantly, these mice lose the ability to pass the bacteria on to another tick. Early studies testing this vaccine on the East Coast showed it was effective over time in reducing the percentage of ticks carrying *B.burgdorferi*.

Although more research is required to establish whether LymeShield effectively lowers Lyme disease risk on the West Coast, developing new tools to protect public health is always welcome news.

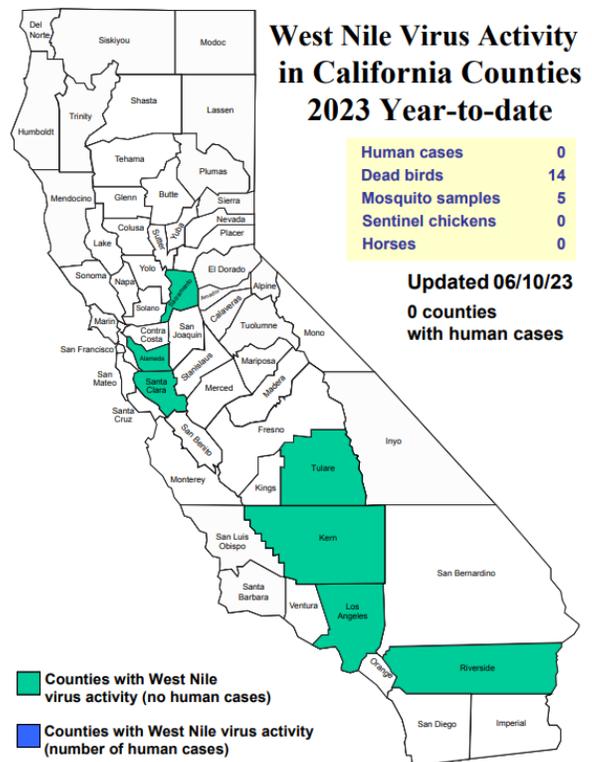
WNV 2023 Season

San Mateo County

To date, West Nile virus (WNV) has not been detected in any dead bird, mosquito, or sentinel chicken samples in San Mateo County in 2023.

California

Thus far, in 2023, WNV has been detected in seven counties statewide, including two in the coastal region, Alameda County and Santa Clara County. These detections include five mosquito samples and fourteen dead birds. Statewide, 1,894 birds have been reported, 320 have been tested, and fifteen have tested positive for WNV (5%). No sentinel chickens have tested positive for WNV, and there have been no human cases in California.





Agenda Item 11.B. – Laboratory Staff Program Reports

West Nile Virus Dead Bird Hotline

Would you like to help us protect against mosquito-borne illnesses? The California Department of Public Health's West Nile virus call center is now open with live operators. Residents who find a dead bird in good condition (head and eyes intact and not infested with flies or ants) should call **1-877-WNV-BIRD** (1-877-968-2473) or file a report online at westnile.ca.gov. If suitable for testing, a District staff member will bring the bird back to the lab and test the carcass for the presence of mosquito-borne disease.

Tick Surveillance for Water Year 2022-2023

Tick Collections from parks and neighborhoods in Water Year 2022-2023 (through May 2023)

Park/Neighborhood	Nearest City/Town	Number of <i>Ix. pacificus</i> adults	Number of <i>Ix. pacificus</i> nymphs
Edgewood County Park	Redwood City	116	55
Hidden Canyon Park	Belmont	270	
San Pedro Valley Park	Pacifica	196	
Mori Point	Pacifica	0	
Memorial Park	Pescadero	39	
Mills Canyon Park	Burlingame	18	
Milagra Ridge	Pacifica	17	
Frontierland Park	Pacifica	245	
Pescadero Marsh	Pescadero	300	
Burleigh H. Murray Ranch	Half Moon Bay	394	
North Hillsborough	Hillsborough	263	
Portola Redwoods	La Honda	383	
Portola Valley Ranch	Portola Valley	409	126
Sweeney Ridge	San Bruno	29	
Wunderlich Park	Woodside		45
Eaton Park	San Carlos		60
Windy Hill	Portola Valley		80

In May, laboratory staff continued spring surveillance for nymphal *Ixodes pacificus* (Western black-legged ticks). Nymphal ticks are collected by dragging a 1-meter square white sheet of flannel attached to a wooden dowel over leaf litter areas or on rocks and fallen logs. *Ixodes pacificus* ticks will be tested for the presence of *Borrelia burgdorferi* (the causative agent of Lyme disease), as well as *Borrelia miyamotoi* (the agent of hard-tick relapsing fever) and *Anaplasma phagocytophilum* (the agent of granulocytic anaplasmosis).

Parks and neighborhoods surveyed in May include Windy Hill Open Space Preserve near Portola Valley. Additionally, the front and back yards of residences in Woodside and Pacifica were flagged for nymphal ticks as a follow-up to a residential tick study conducted in the winter.

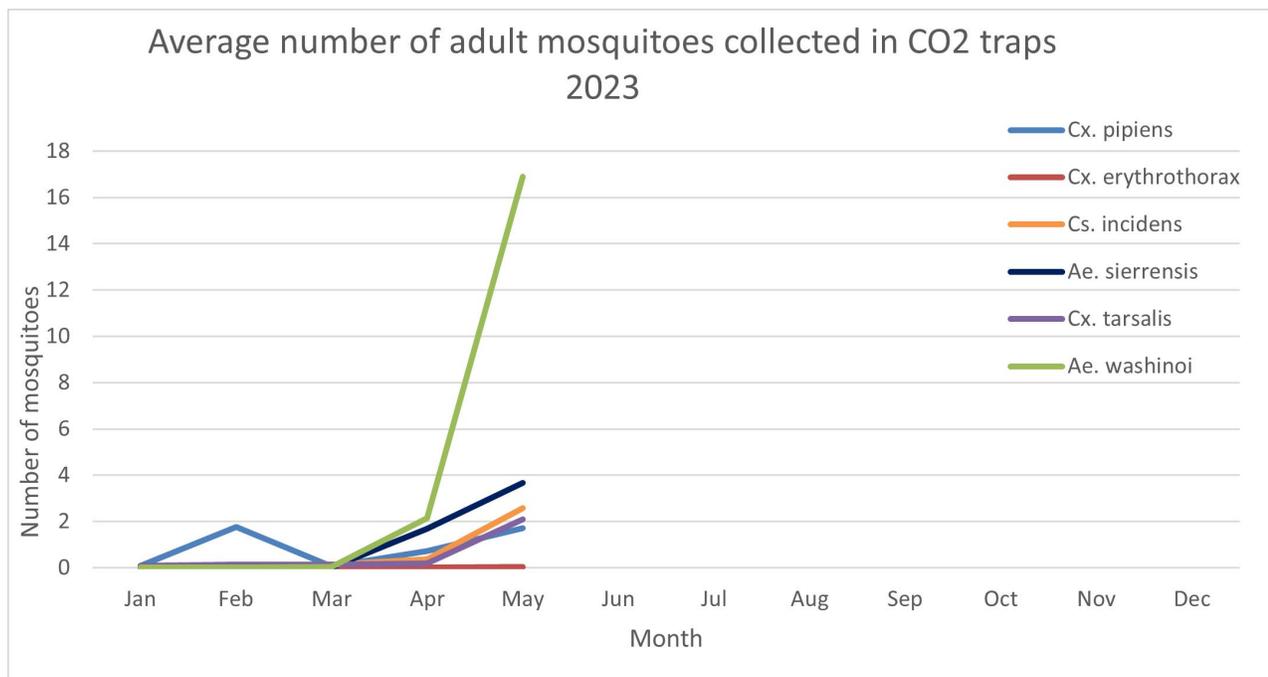


Agenda Item 11.B. – Laboratory Staff Program Reports

CO₂ Traps – Average adult mosquitoes collected per trap per night

The following table and graphs show the average number of adult mosquitoes collected per CO₂ trap per night during May. Adult mosquito abundance continued to rise, which is typical in spring. The number of *Aedes washinoi*, a mosquito that breeds in marshes, impounds, and riparian areas, is present at levels considerably above average (16.9 per trap this May compared to a five-year average of 3.5). Technicians are working to control these mosquitoes in the larval stage in the abundant water sources created by winter rains. *Culex erythrothorax* was collected for the first time in 2023 but at very low numbers. This mosquito breeds in freshwater tule ponds and marshes.

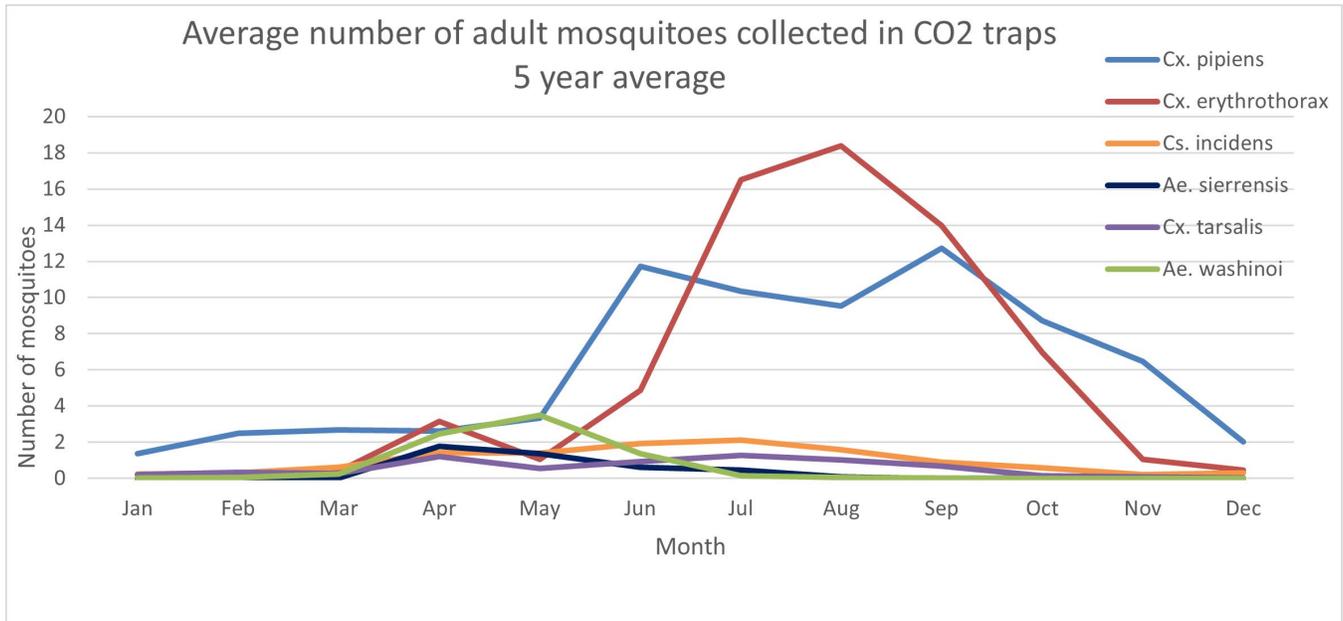
<u>Species</u>	<u>May 2023</u>	<u>5-year May average</u>
 <i>Aedes washinoi</i>	16.900	3.493
 <i>Aedes sierrensis</i>	3.675	1.360
 <i>Culiseta incidens</i>	2.575	1.382
 <i>Culex tarsalis</i>	2.100	0.555
 <i>Culex pipiens</i>	1.700	3.348
 <i>Culex erythrothorax</i>	0.025	1.046



Average number of adult mosquitoes collected in CO₂ traps per trap per night during 2023. The graph shows the six most common species of mosquitoes trapped in San Mateo County.



Agenda Item 11.B. – Laboratory Staff Program Reports



Average number of adult mosquitoes collected in CO₂ traps per trap per night over the past five years. The graph shows the six most common species of mosquitoes trapped in San Mateo County.

Larval Surveillance

During May, larval surveillance continued to focus on monitoring seasonal natural sources, such as freshwater impounds and marshes, in addition to surveillance of backyard sources. District staff collected 223 larval samples in May. Technicians use a dipper to take a water sample and visually inspect it for mosquito larvae. If larvae are present, the sample is taken back to the District laboratory for species identification.

In 66% of samples, the most frequently occurring species was the *Culiseta incidens*. This mosquito is found year-round in San Mateo County in many urban sources, especially fountains, and fishponds. Although some species of *Culiseta* mosquitoes are important vectors of diseases such as Eastern equine encephalitis virus in other parts of the United States, *Culiseta* mosquitoes are not known to vector human diseases in California.

Other commonly collected species were *Culex tarsalis* (13% of samples) and *Culex pipiens* (11% of samples). *Culex tarsalis* breeds in various freshwater sources such as marshes, ponds, and ditches,

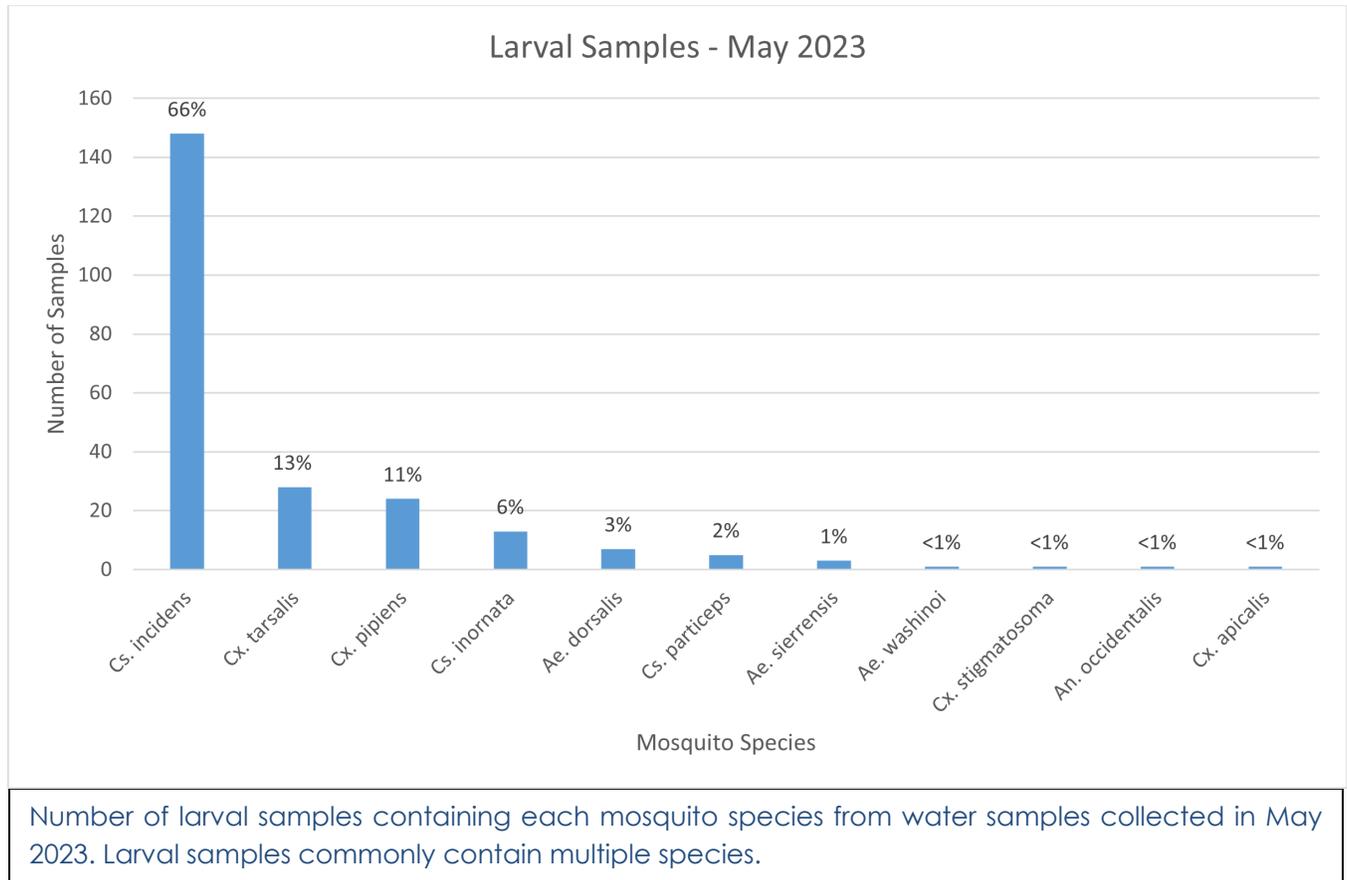


Mosquito larvae collected from the field in a dipper.



Agenda Item 11.B. – Laboratory Staff Program Reports

whereas *Cx. pipiens* breed in underground sources such as storm drains and backyard sources, including containers holding water and small fountains or bird baths. Both of these species of *Culex* mosquitoes are important vectors of West Nile virus. Controlling mosquitoes in the larval stage is the best way to prevent disease during the summer.





Agenda Item 11.C. Staff Program Reports

Public Health Education and Outreach, May 2023

Outreach, Website Analytics/Social Media, & Post-Service Request Feedback

Outreach and Activities

- Staff visited 27 classes at schools in San Mateo, Atherton, Belmont, San Carlos, El Granada, East Palo Alto, and Millbrae.
- Collaborators from the San Mateo County Office of Education's Community-Based Environmental Education Partners' group visited the District for a tour. Participants included SMC Office of Education staff, Friends of Edgewood, ReThink Waste, and Silicon Valley Clean Water. They enjoyed a tour of District facilities and discussing how the District can further collaborate.
- Collaboration with San Mateo County Libraries continued, with programs provided at the Belmont library this month – children had fun hunting for mosquito larvae. Staff arrived early to set out planters, toys, tires, and other items typically found breeding mosquitoes in backyards. Each item had a bit of water and mosquito larvae 'planted' for the children to find, collect, and then draw to learn about the mosquito life cycle.
- Walter and Stephanie tabled the Belmont and Pacifica Public Works days.
- Rachel and Vanessa tabled at the Festival Latino in East Palo Alto and spoke (including in Spanish) with many people about District services.
- Rachel was featured in a blog post by the San Mateo County Libraries: <https://smcl.org/blogs/post/shelf-life-featuring-rachel-curtis-robles/>



Vector Control Technician Walter shows mosquito larvae at the Pacifica Public Works event.



Rachel and Vector Control Technician Vanessa tabled at Festival Latino in East Palo Alto.

Website Analytics & Social Media

- In May 2023, there were 6,556 visits to the website, which was a 34% increase over April 2023 (4,901 visits) and a 64% increase over May 2022 (3,987 visits). This significant increase was likely due to a dramatic and ongoing increase in midges in parts of San Mateo, Foster City, and Redwood Shores. Midges resemble mosquitoes, but these midges do not bite and do not pose a risk to human health.
- Top 10 pages for May 2023 included the homepage and pages on mosquito-like insects, midges, yellowjacket nest treatment, service requests page, yellowjackets, and wasps, insect identification, bites of unknown origin, biting mites, and yellowjacket identification.



Agenda Item 11.C. Staff Program Reports

Post-Service Request Feedback

- "Every SMCVC employee I have had the pleasure of working with has been knowledgeable and enthusiastic!"
- "This is the best government service of San Mateo County. Your employees are TOP NOTCH."
- "The services provided by the San Mateo County Mosquito and Vector Control District are SO essential! I feel very fortunate that we have such a service in our county. Your organization has helped me to identify pests in my home a few times and helped me find suitable and safe pest control solutions. Thank you very much for your help!"



Agenda Item 11.D. – Information Technology Staff Program Reports

Information Technology June 2023

RSA Conference

Summary

- Trip to RSA Conference

A Day at RSA

I was given the opportunity to visit the RSA Conference this year. RSA is a Cybersecurity exposition where all the industry leading companies and solutions come to network and present their products and services. Industry professionals, experts, and enthusiasts get together and discuss the latest trends, challenges, and solutions in cybersecurity. There's a wide range of offerings, including demo sessions, keynote speakers, networking, and evaluating vendor products.

I listened to the keynote address given by Trellix CEO Bryan Palma. Who detailed the cybersecurity landscape and how AI is changing how things are done. He used several AI technologies, from writing the introduction of his speech using ChatGPT to showcasing how convincing a deepfake can be using today's AI-driven technology. He talked about how security is more important now than ever before and how cybersecurity professionals must adapt to the rapid changes in our field.

The RSA conference was a great experience. I got to network and speak to solutions specialists to learn about new products and how we can apply the latest and greatest solutions in the district's environment.

References:

1. <https://www.rsaconference.com/usa>

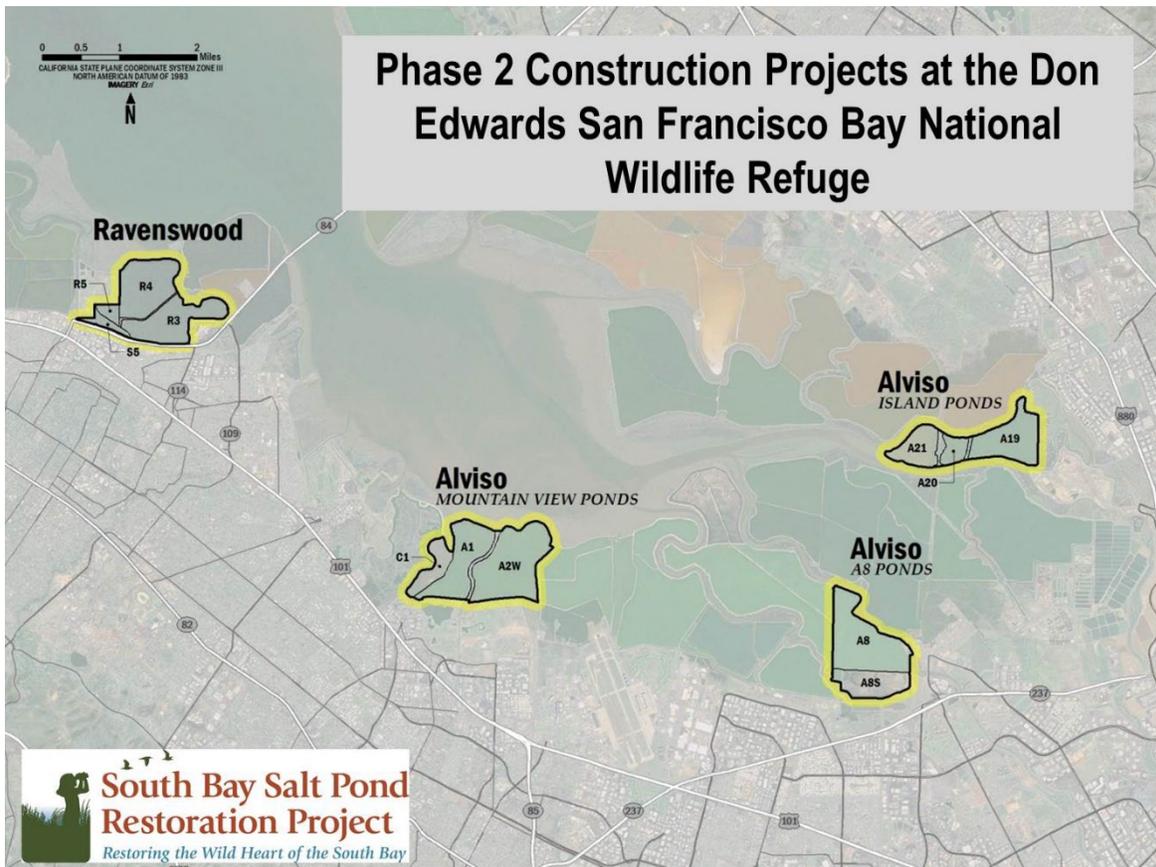
Agenda Item 12

MANAGER’S REPORT

Agency Collaboration

Staff attended the **South Bay Salt Pond Restoration Project Stakeholder (SBSPRP) Forum** on Tuesday, May 23. The event is a periodic meeting to update interested parties on Restoration Projects in the South Bay. The meeting covered Phase 2 of the SBSPRP (seen below) and included items such as public access, flood risk management projects, and Project science.

The **SBSPRP** is the largest tidal wetland restoration project on the West Coast. When complete, the Project will restore 15,100 acres of industrial salt ponds to a rich mosaic of tidal wetlands and other habitats. As previously mentioned, Manager Weber is the current mosquito control advisor to the **SBSPRP** Forum. For more on the SPSPRP, see southbayrestoration.org



Mosquito and Vector Control Association of California Coastal Region Meeting

Manager Weber attended a management meeting with Coastal Region District Managers on Wednesday, May 31, 2023. These quarterly meetings are intended to provide a space to discuss seasonal trends, regulatory changes, findings, project collaboration, and important information affecting Bay Area vector control agencies. The primary topic of discussion on May 31 was the next steps in combining resources to complete a Programmatic Environmental Impact Report (PEIR) addendum. The PEIR addendum will evaluate new mosquito control application equipment and active ingredients on control products.

Real Estate

See attached project management report attached as **Agenda item 11.1**.

EV Committee Update

Staff met with a Peninsula Clean Energy contractor to begin discussing and evaluating district headquarters to determine its ability to charge an entire electric vehicle fleet. The evaluation will occur in June and should provide staff with the information it needs to update the district's electrical infrastructure and associated costs.

Upcoming Meetings

The California Special District Association (CSDA) will hold its Annual Conference on August 28 – 31, 2023, in Monterey, CA. This is recommended for all Board members to attend every 3-5 years but highly recommended for all new Board members.

The CSDA conference allows special district leaders from across the state to meet with industry suppliers and hear from the best in special district-specific topics with over 30 breakout session options. Read more about CSDA using the following [Home - California Special Districts Association \(csda.net\)](https://www.csda.net).

On Monday, August 28, the CSDA conference will also include Governance Foundations training. This training is required for all Board members to receive the District Transparency Certificate of Excellence from the Special District Leadership Foundation (SDLF) (read more about SDLF and its certificates below).

California Class

After being approved by the Board at their March 8, 2023, meeting. Staff worked with California Class or CalClass on completing everything necessary to use them as an alternate depository for district reserve funds. Ultimately, during the last week of April, a deposit in the amount of

\$200,000 was transferred from the San Mateo County Controller to the CalClass interest bearing account. **The fund has a 30-day yield of 5.1747% as of June 9, 2023.** Staff will do more analysis and present it to the Finance Committee as soon as more interest earnings accumulate.

Tulare Lake

Staff from SMCMVCD have been helping mosquito districts that have been impacted by the once dry Tulare Lake. Tulare Lake was once one of the largest bodies of water west of the Mississippi River. However, settlers and farmers used its water for irrigation and consumption, depleting all its water by the early 1900s. Now, run-off from record breaking winter storms throughout California has filled the lake to an estimated 180 square miles of water. This overabundance of water has impacted the entire area, and mosquito control is not immune.

Some districts estimate the cost to control mosquito larvae breeding on the edges of the Lake Tahoe sized water body could exceed five million dollars annually. An unexpected cost that even the largest mosquito control programs couldn't cover. While these districts apply for emergency funding, mosquito districts throughout the state are pitching in. SMCMVCD's contribution has been two ultra-low volume gas powered adulticide machines and airboat expertise.



1415 N. Carolan Ave. Project Management Report

Reporting date

5/1/23-5/31/23

Project objective(s)

1. Eliminate the need for leased property
2. Meet District space, parking, and equipment storage long and short-term needs
3. Develop a real estate strategy that spans up to ten years
4. Prioritize building projects based on need and cost

Work completed in May

1. Reviewed pre-costing project list created by Aetypic and submitted for construction costing information
2. Finalized preliminary draft plans

Work planned to complete in June

1. Finalize project list with costing information
2. Begin evaluating each project and create a priority list based on necessity and financial impact.

Outlook for the remainder of 2023

1. Choose a plan using part of the three plans drafted by Aetypic
2. Create a financial plan using costing information from Aetypic and working with Real Estate and Finance Committees.

Budget status and outlook

Budget spent to date: \$120,719.58

Budget remaining: \$29,280.42