



**FINANCE COMMITTEE MEETING  
OF THE BOARD OF TRUSTEES  
LOCATION: TELECONFERENCE – SEE BELOW**

**May 5, 2025**

**5:30 PM**

**AGENDA**

The Finance Committee is not a decision-making body and can only make recommendations to the Board. The full Board makes all decisions at the monthly meeting of the Board of Trustees.

**IMPORTANT NOTICE REGARDING MEETINGS:**

- The District's Board Room is open to the public at this time.
- The meeting will be conducted via teleconference using Zoom.
- All public members seeking to observe and/or address the local legislative body may participate in the meeting telephonically or electronically as described below.

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**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, and at



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**1. CALL TO ORDER**

**2. ROLL CALL**

- Ron Collins (Chair), City of San Carlos \_\_\_\_\_
- Muhammad Baluom, City of Millbrae \_\_\_\_\_
- Ray Williams, Town of Portola Valley \_\_\_\_\_
- Robert Riechel, City of San Bruno \_\_\_\_\_
- Michael Yoshida, City of South San Francisco \_\_\_\_\_
- Mason Brutschy, Town of Atherton \_\_\_\_\_
- Kati Martin, Half Moon Bay \_\_\_\_\_

**3. PUBLIC COMMENTS AND ANNOUNCEMENTS**

This time is reserved for members of the public to address the Finance Committee of the Board relative to matters of the Committee 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).

**4. REGULAR AGENDA**

**A. Review of the preliminary Engineer’s Report for FY 25-26**

**Report by: Brian Weber, District Manager and John Bliss, SCI**

**ACTION: Recommend forwarding to the Board of Trustees for approval of report and associated resolutions.**



**B. Status of the Construction Project at 1415 North Carolan Ave**

**Report by:** District Manager, Brian Weber

**ACTION:** No action necessary, informational only

**C. Review of the Preliminary Financial Report for FY 2024-25 as of  
March 31, 2025**

**Report by:** Finance Director, Richard Arrow, CPA

**ACTION:** Recommend the Board approve the Financial Report for FY  
2024-25 as of March 31, 2025

**D. Report on the Ad Hoc Staff Negotiation Committee of the Board**

**Report by:** Brian Weber, District Manager

**ACTION:** Recommend the Board approve the Staff Negotiation  
Committee report to the Board of Trustees.

**E. Review of the 5<sup>th</sup> Contract Amendment providing Finance Director  
services for Richard Arrow, CPA commencing on July 1, 2025**

**Report by:** Richard Arrow, CPA and Brian Weber, District Manager

**ACTION:** Recommend forwarding to the Board of Trustees for  
approval.



**SAN MATEO COUNTY  
MOSQUITO & VECTOR  
CONTROL DISTRICT**

*Protecting public health since 1916*

1351 Rollins Road  
Burlingame, CA 94010

phone (650) 344-8592  
fax (650) 344-3843

[www.smcmvcd.org](http://www.smcmvcd.org)

**F. Introducing and review of the FY 25-26 Preliminary District  
Budget**

**Report by: Richard Arrow, Finance Director and Brian Weber, District  
Manager**

**ACTION: Recommend forwarding to the Board of Trustees for approval.**

Fiscal Year 2025-26

# ENGINEER'S REPORT

## San Mateo County Mosquito and Vector Control District

North and West County Mosquito and Disease  
Control Assessment District

May 2025  
Preliminary Report

Engineer of Work:



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

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## SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

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### Name of Governing Board

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Burlingame	Rena Gilligan
Colma	Laura Walsh
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San Mateo	Tolifili Fa
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

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# 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 XIIC and XIID 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 XIID 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.

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### **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 benefits<sup>1</sup>
- 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.

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### **Dahms v. Downtown Pomona Property**

On June 8, 2009, the 4<sup>th</sup> 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.

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### **Bonander v. Town of Tiburon**

In the December 31, 2009, the 1<sup>st</sup> 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.

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<sup>1</sup> 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.”

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### **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.

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### **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.

## 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.

$$\text{Final Level of Service} = \text{Baseline Level of Service} + \text{Enhanced Level of Service}$$

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 *Coquilleltidia 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 2025-26 is generally as follows:

**Table 1 Cost Summary for FY 2025-26**

Vector & Disease Control Services	\$866,153
Capital Facilities	\$1,507,399
Incidentals	\$134,335
<b>TOTAL DISTRICT BUDGET</b>	<b>\$2,507,887</b>
Less:	
District Contribution	\$190,000
<b>Net Amount To Assessments</b>	<b>\$2,317,887</b>

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 several years 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 District increased the rate by 5.00% resulting in a rate of \$20.78 in Zone A and \$20.41 in Zone B. For fiscal year 2024-25 the District increased the rate by 20.39% resulting in a rate of \$25.27 in Zone A and \$24.80 in Zone B.

For fiscal year 2025-26, the actual increase in effective CPI was 2.3788%, and the District will increase the rate to the maximum allowed rate of 3.00%, resulting in a rate of \$26.03 in Zone A and \$25.55 in Zone B.

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 2025-26. 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 2025-26 for each parcel or lot of land within the said North and West County Mosquito and Disease Control Assessment District.

May 14, 2025



Engineer of Work

By \_\_\_\_\_  
John W. Bliss, License No. C052091

## Estimate of Cost

**Table 2 - Budget**

<b>SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT</b>			
<b>Mosquito and Disease Control District</b>			
<b>Estimate of Cost</b>			
<b>Fiscal Year 2025-26</b>			
			<b>Total Budget</b>
<b>Vector Control Services and Related Expenditures</b>			
	Salaries and Wages		\$467,714
	Employee Benefits		\$205,400
	Supplies and Services		\$193,039
<b>Capital Outlay</b>			
	Including capital improvements and facilities and equipment <sup>1</sup>		\$1,507,399
<b>Total District Services and Operation</b>			<b>\$2,373,552</b>
<b>Less:</b>			
	Contributions from District and Other Sources		\$190,000
<b>Net Assessment Cost of Vector Control, Capital Facilities, Operation</b>			<b>\$2,183,552</b>
<b>Incidental Costs</b>			
	County Collection and Levy Administration		\$134,335
	Subtotal		\$134,335
<b>Total Vector Control Services and Incidental Expenses</b>			
	(Net Amount to be Assessed)		<b>\$2,317,887</b>
<b>Budget Allocation to Property</b>			
		Assessment	Total
	Total SFE Units	per SFE	Assessment <sup>2</sup>
Zone A	86,750	\$26.03	\$2,258,103
Zone B	2,340	\$25.55	\$59,784
		Total	<b>\$2,317,887</b>

**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

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.

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### **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.”<sup>2</sup>*

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

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### **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.<sup>3</sup>*

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.

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<sup>2</sup> Howard Jarvis Taxpayers Association, “Statement of Drafter’s Intent”, January 1997.

<sup>3</sup> Senate Bill 1588, Mosquito Abatement and Vector Control District Law, Legislative bill analysis

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### **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 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:

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### **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.<sup>4</sup> 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:

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<sup>4</sup> 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.

*“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.”<sup>5</sup>*

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:

*“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.”<sup>6</sup>*

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.

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<sup>5</sup> Assembly Concurrent Resolution 52, chaptered April 1, 2003

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

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### 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.<sup>7</sup> 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:

*“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.”<sup>8</sup>*

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.”*

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<sup>7</sup> . 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.

<sup>8</sup> Assembly Concurrent Resolution 52, chaptered April 1, 2003

## 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 \$26.03 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:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

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 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,<sup>9</sup>” 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:

<b>General Benefit</b>	=	<b>Benefit to real property outside of improvement district</b>	+	<b>Benefit to real property inside of improvement district</b>	+	<b>Benefit to public at large</b>
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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.

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<sup>9</sup> 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.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIID, 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 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.

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### **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%.<sup>10</sup> 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 of parcels outside the Annexation Area and within the destination range to measure this general benefit and is calculated as follows:

**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

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.

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<sup>10</sup> 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.

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**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.

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### **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.

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### **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**

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

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 \$2,317,887. Of this total budget amount, the District will contribute \$190,000 which exceeds the 8% (\$189,884) 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.

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### 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		<b>1.00</b>
Condominium	64,797	22,179	2.92	0.97	0.70	<b>0.68</b>
Multi-Family Resic	180,497	81,209	2.22	0.74	0.43	<b>0.32</b>
Mobile Home on S	6,108	2,851	2.14	0.71	0.30	<b>0.21</b>

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

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### **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 <sup>1</sup></i>	<i>SFE Units per Fraction Acre <sup>2</sup></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.

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### **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

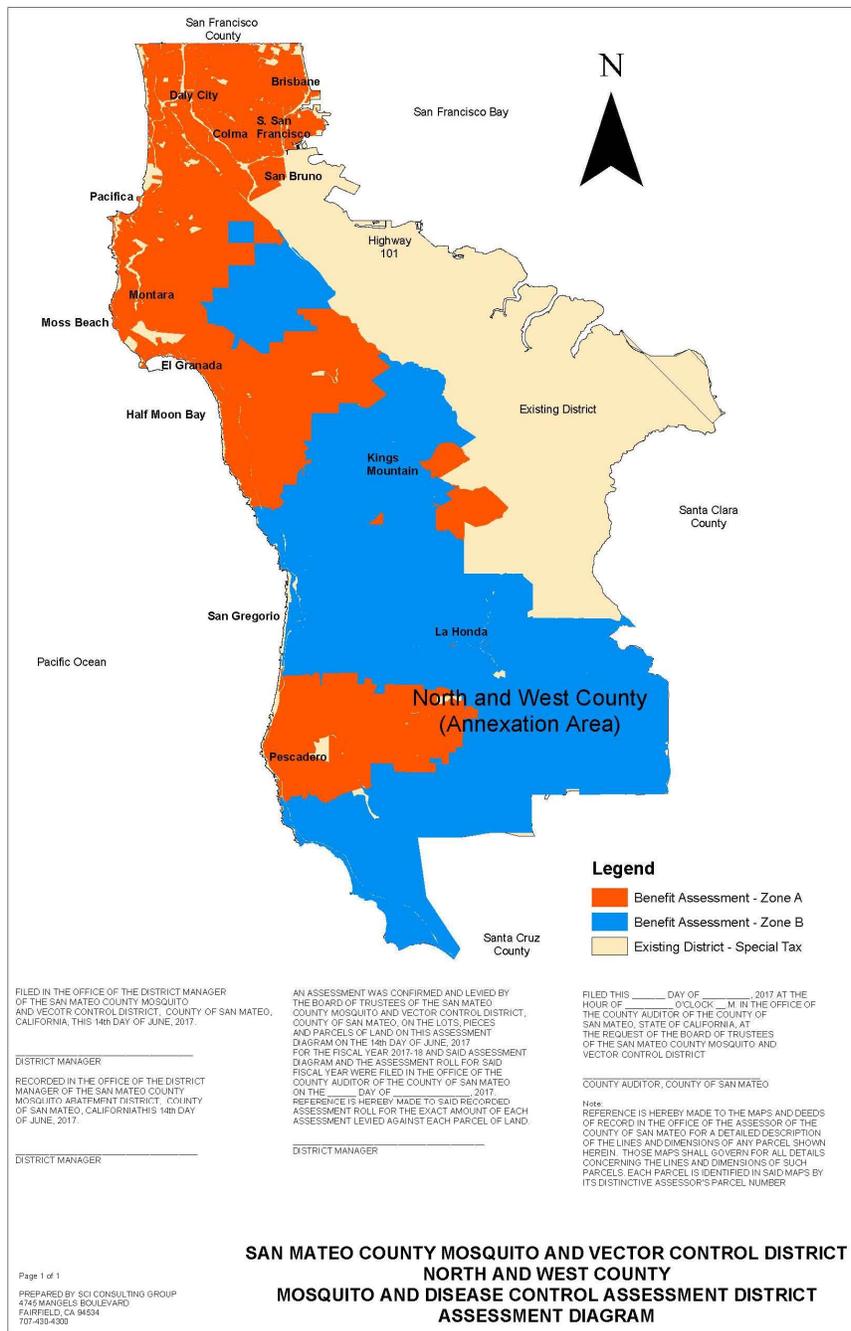
Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Manager of the San Mateo County Mosquito and Vector Control District or 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-002-25

### **A RESOLUTION OF INTENTION TO LEVY ASSESSMENTS, PRELIMINARILY APPROVING THE ENGINEER’S REPORT, FOR THE NORTH AND WEST COUNTY MOSQUITO AND DISEASE CONTROL ASSESSMENT DISTRICT FY 2025-26**

**WHEREAS**, the San Mateo County Mosquito and Vector Control District (formerly known as the San Mateo County Mosquito Abatement District) (“District”) was established in 1953 as a special district of the State of California covering certain portions of San Mateo County; and

**WHEREAS**, the mission of the District is to protect the public health by controlling mosquitoes and other disease carrying insects and monitoring and testing for diseases transmitted by insects and rodents; and

**WHEREAS**, the District’s previous jurisdictional boundaries include the cities and communities of Atherton, Belmont, Burlingame, Foster City, Hillsborough, Menlo Park, Millbrae, Portola Valley, Redwood City, San Carlos, San Mateo, Woodside, Burlingame Hills, East Palo Alto, Emerald Lake, Fair Oaks, Ladera, Los Trancos Woods, the Highlands of San Mateo, Redwood Shores, certain parcels in San Bruno, and other unincorporated areas in San Mateo County generally located east of Interstate 280; and

**WHEREAS**, 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”); and

**WHEREAS**, an Engineer’s Report (“Report”) has been submitted to the District Board (“Board”) by SCI Consulting Group, Inc. (formerly Shilts Consultants, Inc.), in which an assessment is proposed to fund the cost of providing services in the North and West County Areas. This proposed assessment shall be described as the “North and West County Mosquito and Disease Control Assessment District” hereinafter the (“Assessment District”) of the San Mateo County Mosquito and Vector Control District.

**NOW, THEREFORE, BE IT RESOLVED**, that SCI Consulting Group, the Engineer of Work, prepared the Report in accordance with Article XIID of the California Constitution and the Health and Safety Code. This Report has been made, filed with the Board, and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

**BE IT FURTHER RESOLVED** that the Board intends to continue to levy and collect annual assessments within the Assessment District to fund the cost of providing mosquito and disease control services and the proposed projects and services set forth in the engineer's report. Within the Assessment District, the proposed projects and services are generally described as mosquito and vector control services such as surveillance, source reduction, larvicide and adulticide applications, disease monitoring, public education, reporting, accountability, research, and interagency cooperative activities.

**BE IT FURTHER RESOLVED** that Assessment District consists of the lots and parcels shown on the assessment diagram of the Assessment District, on file with the San Mateo County Mosquito and Vector Control District Manager, and reference is hereby made to such diagram for further particulars.

**BE IT FURTHER RESOLVED** that reference is hereby made to the Report for a full and detailed description of the proposed projects and services, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District.

**BE IT FURTHER RESOLVED** that the estimated fiscal year 2025-26 cost of providing the District's services is \$2,317,887. This cost results in a proposed assessment rate of TWENTY-SIX DOLLARS AND THREE CENTS (\$26.03) per single-family equivalent benefit unit for Zone A, and TWENTY-FIVE DOLLARS AND FIFTY-FIVE CENTS (\$25.55) for Zone B, for fiscal year 2025-26. The assessments are proposed to be levied annually.

**BE IT FURTHER RESOLVED** that the Assessment may be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. The change in the CPI in 2024 was 2.3788% therefore, the maximum authorized assessment rate per single-family equivalent benefit unit for Fiscal Year 2025-26 is \$26.03 for Zone A and \$25.55 for Zone B. The assessment will be levied at the rate of \$26.03 and \$25.55, respectively, for fiscal year 2025-26. If the proposed assessments are approved and confirmed by the Board, the maximum allowed rate will increase in future years by an amount equal to the annual change in the Bay Area Consumer Price Index, not to exceed 3% (three percent) per year without a further vote or balloting process. The District has 0.81% additional CPI in reserve that it may apply in future years.

The foregoing resolution was duly passed by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting by the following vote on a roll call:

	Yes	No	Abstain	Absent
Mason Brutschy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chuck Cotten	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael A. Goldman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rena Gilligan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laura Walsh	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Glenn R. Sylvester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donna Rutherford	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Norton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kati Martin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dr. D. Scott Smith	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Catherine Carlton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Muhammed Baluom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peter DeJarnatt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raymond Williams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kat Wuelfing Lion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Robert Riechel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ron Collins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tolifili Fa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A. Desiree LaBeaud,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Yoshida	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Fregulia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 14<sup>th</sup> day of May, 2025, after its passage.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President



**1415 N. Carolan Ave. Project Management Report**

**Reporting date**

1/1/2025 – May 5, 2025

**Project objective(s)**

1. Eliminate the need for leased property
2. Meet District staff, parking, and equipment storage space short and long-term needs
3. Develop a financial strategy that pays for construction and associated costs
4. Prioritize building projects based on need and cost

**Work completed in February and March**

1. Met with Aetypic and CPM regarding the project
2. Received 100% plans and associated cost estimate remained at \$9.5 million
3. Reviewed 100% plans with CPM and submitted comments

**Work planned for completion in March and April**

1. Meet with CPM and Aetypic twice monthly
2. Revise the cost and spending plan
3. Submit comments for 100% plans
4. Submit plans to City of Burlingame for first review

**Outlook for the remainder of 2025**

1. Work with Aetypic and CPM to get construction drawings completed
2. Work with the Real Estate/Finance Committee and Aetypic to ensure accurate project costs.
3. Create and present a financial plan with implementation and funding options to the Committees and Board.

**Budget status and outlook**

Total budget approved for Phase 2:	<b>\$ 555,923</b>
Budget spent for Phase 2 (construction plans):	<b>\$ 215,370</b>
Total budget spent since property purchase:	<b>\$439,554 *</b>

• See detail attached as Agenda Item 4B.1

**SAN MATEO COUNTY**  
**Transaction Report**  
**July 1, 2021-March 24, 2025**

Account	Date	Transacti on type	Num	Name	Memo/Description	Account full name	Account	Amount	Balance
6010 Building Improvements									
6010 Building Improvements	08/12/2021	Bill	18825661-1st half	Bay Alarm Company	1415 N. Carolan-Alarm Installation-1st Half Deposit	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,889	1,889
6010 Building Improvements	08/27/2021	Bill	74937	All Fence Company Inc.	Repair & replace chain link fence @ 1415 N Carolan	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,685	3,574
6010 Building Improvements	09/08/2021	Bill	18689742-2nd half	Bay Alarm Company	1415 N. Carolan-Alarm Installation-2nd Half Deposit	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,889	5,463
6010 Building Improvements	12/11/2021	Bill	C57-406	Bay Area Paving Co. Inc.	Replaced cracked driveway and sidewalk (1415 N. Carolan) PO#02706-1767	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	7,866	13,329
6010 Building Improvements	05/17/2022	Journal Entry	05172022A		Re-code 1415 N Carolan Ground Mulch Cover Refresh	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		3,090	16,419
6010 Building Improvements	05/17/2022	Journal Entry	05172022A		Re-code 1415 N Carolan Landscape Improvements	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		4,878	21,297
6010 Building Improvements	06/24/2022	Journal Entry	06242022A		Re-code to 6010-1415 N Carolan Intrusion Alarm Install-1st 1/2 Dep	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		325	21,622
6010 Building Improvements	06/24/2022	Journal Entry	06242022A		Re-code to 6010-1415 N Carolan Intrusion Alarm Install-2nd 1/2 Dep	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		325	21,947
6010 Building Improvements	11/03/2022	Bill	AET-2022-007	Aetypic, Inc.	Geotechnical Services: 1415 N. Carolan Ave Improvement Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	11,363	33,296
6010 Building Improvements	12/08/2022	Bill	AET-2022-K003	Aetypic, Inc.	Professional Services thru 11/25/22: 1415 N. Carolan Improv Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	96,421	129,720
6010 Building Improvements	04/12/2023	Bill	AET-2023-C003	Aetypic, Inc.	Professional Services thru 03/31/2023: 1415 N. Carolan Improv Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	12,847	142,666
6010 Building Improvements	06/30/2023	Bill	AET-2023-F007	Aetypic, Inc.	Professional Services thru 06/30/2023: 1415 N. Carolan Improv Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	14,585	157,251
6010 Building Improvements	12/08/2023	Bill	23-15-01	Capital Program Management Inc.	Construction Mgmt Services thru 11/30/2023: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	389	157,640
6010 Building Improvements	01/08/2024	Bill	23-15-02	Capital Program Management Inc.	Construction Mgmt Services thru 12/31/2023: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,720	160,359
6010 Building Improvements	02/06/2024	Bill	AET-2024-A004	Aetypic, Inc.	Professional Services thru 01/26/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	400	160,759
6010 Building Improvements	02/06/2024	Bill	AET-2023-J008	Aetypic, Inc.	Professional Services thru 10/27/2023 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,796	166,555
6010 Building Improvements	02/09/2024	Bill	23-15-03	Capital Program Management Inc.	Construction Mgmt Services thru 01/31/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,662	171,217
6010 Building Improvements	03/08/2024	Bill	23-15-04	Capital Program Management Inc.	Construction Mgmt Services thru 02/29/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,830	175,047
6010 Building Improvements	04/08/2024	Bill	23-15-05	Capital Program Management Inc.	Construction Mgmt Services thru 03/30/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,830	178,876
6010 Building Improvements	05/10/2024	Bill	23-15-06	Capital Program Management Inc.	Construction Mgmt Services thru 04/30/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,163	183,039
6010 Building Improvements	06/10/2024	Bill	23-15-07	Capital Program Management Inc.	Construction Mgmt Services thru 05/31/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,054	185,092
6010 Building Improvements	06/30/2024	Bill	AET-2024-F009	Aetypic, Inc.	Professional Services thru 6/30/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	29,285	214,377
6010 Building Improvements	06/30/2024	Bill	24-14-01	Capital Program Management Inc.	Construction Mgmt Services thru 06/30/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,607	218,984
6010 Building Improvements	08/09/2024	Bill	24-14-02	Capital Program Management Inc.	Construction Mgmt Services thru 07/31/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,293	227,233
6010 Building Improvements	09/04/2024	Bill	AET-2024-H006	Aetypic, Inc.	Professional Services thru 8/31/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	18,907	246,200
6010 Building Improvements	09/09/2024	Bill	24-14-03	Capital Program Management Inc.	Construction Mgmt Services thru 08/31/2024: Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,137	251,336
6010 Building Improvements	10/09/2024	Bill	24-14-04	Capital Program Management Inc.	Construction Mgmt Services thru 09/30/2024: Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,106	256,442
6010 Building Improvements	10/30/2024	Bill	AET-2024-J010	Aetypic, Inc.	Professional Services thru 10/25/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	21,723	278,165
6010 Building Improvements	11/08/2024	Bill	24-14-05	Capital Program Management Inc.	Construction Mgmt Services thru 10/31/2024: Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	14,704	292,869
6010 Building Improvements	12/09/2024	Bill	24-14-06	Capital Program Management Inc.	Construction Mgmt Services thru 11/30/2024: Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	6,050	298,918
6010 Building Improvements	12/16/2024	Bill	AET-2024-K013	Aetypic, Inc.	Professional Services thru 11/29/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,247	307,165
6010 Building Improvements	01/10/2025	Bill	Capital Program Management Inc.	Construction Mgmt Services thru 1/30/2025: Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	13,215	320,380	
6010 Building Improvements	01/22/2025	Bill	AET-2024-L004	Aetypic, Inc.	Part 2 Prof. Services thru 12/27/2024 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	11,847	332,227
6010 Building Improvements	02/06/2025	Bill	AET-2025-A010	Aetypic, Inc.	Part 2 Prof. Services thru 01/31/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,253	340,580
6010 Building Improvements	02/10/2025	Bill	24-14-08	Capital Program Management Inc.	Construction Mgmt Services thru 01/31/2025: Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	18,963	359,542
6010 Building Improvements	3/10/2025	Bill	24-14-09	Capital Program Management Inc.	Construction Mgmt Services thru 03/24/2025: Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	13,079	372,621
6010 Building Improvements	04/01/2025	Bill	AET-2025-B008	Aetypic, Inc.	Part 2 Prof. Services thru 02/28/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	24,538	397,284
6010 Building Improvements	04/08/2025	Bill	24-14-10	Capital Program Management Inc.	Construction Mgmt Services thru 03/31/2025: Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	10,369	407,653
6010 Building Improvements	04/15/2025	Bill	AET-2025-C003	Aetypic, Inc.	Part 2 Prof. Services thru 03/31/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	185,477	400,130

Total for 6010 Building Improvements



**Agenda Item 4C**

**Preliminary  
Monthly Financial Report  
Month Ending March 31, 2025**

**Staff Recommendation:** Motion to recommend approval of March 31, 2025, preliminary Financial Report.

**Statement of Revenues, Expenditures and Change in Fund Balance**

Total revenues received from July 1, 2024, through March 31, 2025 (YTD) were \$ 5,334,832, total expenditures YTD were \$ 5,258,733 and the change in fund balance was \$ 76,100. The District had \$4,969,623 in cash available in County Treasury and \$ 5,639,817 in CalCLASS.

	General	Capital	Total
	Fund	Fund	Funds
<b>Beginning Fund Balance 7/1/2024:</b>	\$ 10,460,092	\$ 678,479	\$ 11,138,571
Revenues/Resources	\$ 5,323,120	\$ 11,712	\$ 5,334,832
Due To (From) Funds	30,280	(30,280)	-
Expenditures	\$ 4,954,087	\$ 304,646	\$ 5,258,733
<b>Change in Fund Balance</b>	399,314	(323,214)	\$ 76,100
<b>* Ending Fund Balance</b>	\$ 10,859,406	\$ 355,265	\$ 11,214,671

<b>* Components of Fund Balance:</b>			
<b>Nonspendable (Inventory)</b>	\$ 170,595	\$ -	\$ 170,595
<b>Pension Rate Stabilization Reserve</b>	\$ 124,363	\$ -	\$ 124,363
<b>Assigned (Capital Improvements)</b>	\$ -	\$ 355,265	\$ 355,265
<b>Public Health Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Natural Disaster Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Real Property Acquisiton Fund</b>	\$ 5,384,670	\$ -	\$ 5,384,670
<b>Debt Service Repayment Fund</b>	\$ -	\$ -	\$ -
<b>Unrestricted Fund Balance</b>	\$ 4,779,778	\$ -	\$ 4,779,778
<b>Total</b>	\$ 10,859,406	\$ 355,265	\$ 11,214,671



**Budget Variances**

**Revenues**

Actual revenues received through March 31, 2025, were \$ 5,334,832, which was under the budget by \$ 153,782. This difference is composed of reduced program revenue of \$ 130,104, timing differences and reductions of reduced tax revenue of \$ 103,752, and additional other revenue of \$ 80,074.

**Expenditures**

Expenditures through March 31, 2025, were \$ 5,258,733 which were under the budget of \$ 29,394 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over (Under)	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$142,122	94.6%	Timing of Employee Salaries
Employee Benefits	Over	\$61,153	105.2%	Use of benefits greater than budgeted
Insurance	Under	\$12,964	93.2%	Insurance Expenditures less than budgeted
Operations	Over	\$24,990	116.0%	Timing of operational expenditures
Public Outreach	Under	\$43,945	56.5%	Timing of Public Outreach expenditures
Computer Hardware & Software	Under	\$29,769	42.8%	Timing of I.T. expenditures
Training, Board and Staff	Under	\$32,317	62.6%	Timing of conferences and trainings
Capital Improvements	Over	\$151,527	199.0%	Timing of Capital Expenditures

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 \$ 10,000.

**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](mailto: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 March 31, 2025, accounts receivable outstanding greater than 90 days total is \$ 440 principally from the San Francisco International airport. As of April 28, 2025, the accounts receivable greater than 90 days is \$ 0. Staff are currently contacting agencies to ensure collections.

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 3387 through 3445. Last month's check number ended at 3386. All checks written were to vendors on accounts, retired employees, or reimbursements to current employees, according to District policy. In March 2025, 59 checks written by the General Fund totaled \$ 271,050.51. In addition, the District wrote 2 checks from the Capital Fund totaling \$ 18,089.01 (check numbers 1305 through 1306).

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.

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San Mateo County Mosquito & Vector Control District  
Balance Sheet  
As of Mar 31, 2025

	Total Mar 31, 25	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	4,614,808	4,614,808	
1013 · Checking -US Bank - GF x3353	(140,944)	(140,944)	
1018 · Cash-Cal CLASS	5,639,817	5,639,817	
1020 · Cash-County Treasury-CPF x2705	354,815	-	354,815
1023 · Checking -US Bank - CPF x4183	-	-	-
1026 · County Funds - FMV	(44,372)	(44,822)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	124,363	124,363	
<b>Total Checking/Savings</b>	<b>10,548,888</b>	<b>10,193,623</b>	<b>355,265</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	4,932	4,932	
1105 · Interest Receivable	-		
<b>Total Accounts Receivable</b>	<b>4,932</b>	<b>4,932</b>	<b>-</b>
<b>Other Current Assets</b>			
1106 · Other Receivables	-	-	
1220 · VCJPA-Member Contingency Fund	525,894	525,894	
1230 · Pesticide Inventory	170,595	170,595	
1300 · Prepaid Items	-	-	
<b>Total Other Current Assets</b>	<b>696,489</b>	<b>696,489</b>	<b>-</b>
<b>Total Current Assets</b>	<b>11,250,308</b>	<b>10,895,043</b>	<b>355,265</b>
<b>TOTAL ASSETS</b>	<b>11,250,308</b>	<b>10,895,043</b>	<b>355,265</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	35,637	35,637	0
<b>Total Accounts Payable</b>	<b>35,637</b>	<b>35,637</b>	<b>0</b>
<b>Credit Cards</b>			
1040 · US Bank Purchase Card	-	-	
<b>Total Credit Cards</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Current Liabilities</b>			
2200 · Accrued Wages	-	-	
<b>Total Other Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>35,637</b>	<b>35,637</b>	<b>0</b>
<b>Total Liabilities</b>	<b>35,637</b>	<b>35,637</b>	<b>0</b>
<b>Fund Balance</b>			
Beginning Fund Balance, 7/1/2024	11,138,571	10,460,092	678,479
Due To (From) Funds	-	30,280	(30,280)
Revenues Over Expenditures	76,100	369,034	(292,934)
<b>Ending Fund Balance *</b>	<b>11,214,671</b>	<b>10,859,406</b>	<b>355,265</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>11,250,308</b>	<b>10,895,043</b>	<b>355,265</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	170,595	170,595	-
Pension Rate Stabilization Reserve	124,363	124,363	
Assigned (Capital Improvements)	355,265	-	355,265
Public Health Emergency Fund	200,000	200,000	-
Natural Disaster Emergency Fund	200,000	200,000	-
Real Property Acquisiton Fund	5,384,670	5,384,670	-
Debt Service Repayment Fund	-	-	-
Unrestricted Fund Balance (Includes Working Capital)	4,779,778	4,779,778	-
<b>Total Fund Balance</b>	<b>11,214,671</b>	<b>10,859,406</b>	<b>355,265</b>

	General	Capital	Total
	Fund	Fund	Funds
<b>Beginning Fund Balance 7/1/2024:</b>	\$ 10,460,092	\$ 678,479	\$ 11,138,571
Revenues/Resources	\$ 5,323,120	\$ 11,712	\$ 5,334,832
Due To (From) Funds	30,280	(30,280)	\$ -
Expenditures	\$ 4,954,087	\$ 304,646	\$ 5,258,733
<b>Change in Fund Balance</b>	399,314	(323,214)	\$ 76,100
<b>* Ending Fund Balance</b>	\$ 10,859,406	\$ 355,265	\$ 11,214,671

<b>* Components of Fund Balance:</b>			
<b>Nonspendable (Inventory)</b>	\$ 170,595	\$ -	\$ 170,595
<b>Pension Rate Stabilization Reserve</b>	\$ 124,363	\$ -	\$ 124,363
<b>Assigned (Capital Improvements)</b>	\$ -	\$ 355,265	\$ 355,265
<b>Public Health Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Natural Disaster Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Real Property Acquisiton Fund</b>	\$ 5,384,670	\$ -	\$ 5,384,670
<b>Debt Service Repayment Fund</b>	\$ -	\$ -	\$ -
<b>Unrestricted Fund Balance</b>	\$ 4,779,778	\$ -	\$ 4,779,778
<b>Total</b>	\$ 10,859,406	\$ 355,265	\$ 11,214,671

Statement of Revenues, Expenditures Budget vs. Actual  
July 2024 through June 2025

Month of Report:  
Mar, 2025

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	2,935,053	1,833,294	(1,101,759)	62.5%	1,963,398	(130,104)	93.4%	141,016	138,293	(2,723)	98.1%
Total 4100 · PROPERTY TAX REVENUES	3,904,536	2,356,531	(1,548,005)	60.4%	2,542,901	(186,370)	92.7%	211,951	192,723	(19,228)	90.9%
Total 4200 · OTHER TAX REVENUES	850,000	816,126	(33,874)	96.0%	733,508	82,618	111.3%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	399,000	317,170	(81,830)	79.5%	248,807	68,363	127.5%	26,275	32,558	6,283	123.9%

Total Revenues

	8,088,589	5,323,120	(2,765,469)	65.8%	5,488,614	(165,494)	97.0%	379,242	363,575	(15,667)	95.9%
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Expenditures

Total 5000 · SALARIES & WAGES	3,474,347	2,498,379	975,968	71.9%	2,640,501	(142,122)	94.6%	266,380	258,280	(8,100)	97.0%
Total 5100 · EMPLOYEE BENEFITS	1,537,067	1,233,504	303,563	80.3%	1,172,351	61,153	105.2%	110,497	108,265	(2,232)	98.0%
Total 5200 · TRAINING - BOARD & STAFF	90,586	54,091	36,495	59.7%	86,408	(32,317)	62.6%	11,187	8,265	(2,922)	73.9%
Total 5300 · ADMINISTRATION	414,650	216,218	198,432	52.1%	213,379	2,839	101.3%	19,997	11,801	(8,196)	59.0%
Total 5400 · INSURANCE	190,812	177,848	12,964	93.2%	190,812	(12,964)	93.2%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	75,969	22,242	53,727	29.3%	52,011	(29,769)	42.8%	2,124	2,203	79	103.7%
Total 5500 · FACILITIES MAINTENANCE	54,640	22,775	31,865	41.7%	31,397	(8,622)	72.5%	5,533	3,958	(1,575)	71.5%
Total 5550 · UTILITIES	73,963	62,751	11,212	84.8%	57,362	5,389	109.4%	5,490	6,299	809	114.7%
Total 5600 · FLEET MAINTENANCE	52,686	25,205	27,481	47.8%	32,010	(6,805)	78.7%	1,686	4,378	2,692	259.7%
Total 5700 · OPERATIONS	253,722	180,731	72,991	71.2%	155,741	24,990	116.0%	25,141	71,538	46,397	284.5%
Total 5800 · LABORATORY	105,394	85,282	20,112	80.9%	84,030	1,252	101.5%	9,993	5,195	(4,798)	52.0%
Total 5900 · PUBLIC OUTREACH	127,070	56,966	70,104	44.8%	100,911	(43,945)	56.5%	11,798	5,238	(6,560)	44.4%
Total 6500 · DEBT SERVICE	318,095	318,094	1	100.0%	318,095	1	100.0%	-	-	-	0.0%

Total Expenditures

	6,769,001	4,954,087	(1,814,914)	73.2%	5,135,008	(180,921)	96.5%	469,826	485,421	15,595	103.3%
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General Fund Net Revenues Over Expenditures

	1,319,588	369,034	(950,554)		353,606	15,428		(90,584)	(121,846)	(31,262)	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	11,712	(11,712)	0.0%	-	11,712	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	1,319,588	304,646	1,014,942	23.1%	153,119	151,527	199.0%	5,859	18,176	12,317	310.2%

Capital Improvement Fund Net Revenue Over Expenditures

	(1,319,588)	(292,934)	1,026,654		(153,119)	(139,815)		(5,859)	(18,176)	(12,317)	
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# SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

## Statement of Revenues, Expenses & Changes- Budget vs. Actual

July 2024 - March 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>4000 PROGRAM REVENUES</b>				
4010 Service Abatement Revenue -2451	77,364.13	175,829.00	-98,464.87	44.00%
4020 Special Benefit Assessmnt-2031	1,442,086.17	1,469,689.00	-27,602.83	98.12%
4030 Special Mosquito Tax - 2439	313,843.78	317,880.00	-4,036.22	98.73%
<b>Total 4000 PROGRAM REVENUES</b>	<b>\$ 1,833,294.08</b>	<b>\$ 1,963,398.00</b>	<b>-\$ 130,103.92</b>	<b>93.37%</b>
<b>4100 PROPERTY TAX REVENUES</b>				
4105 Current - Secured - 1021	2,191,611.59	2,315,741.00	-124,129.41	94.64%
4110 Current - Unsecured - 1031	134,031.45	148,097.00	-14,065.55	90.50%
4115 Prior Year - Unsecured - 1033	-2,455.01	400.00	-2,855.01	-613.75%
4120 Current -Secured SB813-1041	27,317.69	69,062.00	-41,744.31	39.56%
4130 Prior Y. Unsecured SB813-1042		376.00	-376.00	0.00%
4140 State Homeowner Prop-1831	4,880.24	6,876.00	-1,995.76	70.97%
4160 Prior Year - 1043, 1045	1,144.69	2,349.00	-1,204.31	48.73%
<b>Total 4100 PROPERTY TAX REVENUES</b>	<b>\$ 2,356,530.65</b>	<b>\$ 2,542,901.00</b>	<b>-\$ 186,370.35</b>	<b>92.67%</b>
<b>4200 OTHER TAX REVENUES</b>				
4210 ERAF Rebate-1046	665,535.94	600,000.00	65,535.94	110.92%
4220 Redevelop Passthrough-1024,2647	150,590.07	133,508.00	17,082.07	112.79%
<b>Total 4200 OTHER TAX REVENUES</b>	<b>\$ 816,126.01</b>	<b>\$ 733,508.00</b>	<b>\$ 82,618.01</b>	<b>111.26%</b>
<b>4300 OTHER REVENUES</b>				
4310 Interest Earned (Cnty GF+VCJPA)	89,214.78	117,069.00	-27,854.22	76.21%
4311 Interest Earned (Cnty Cap Fund)	11,711.97	15,685.00	-3,973.03	74.67%
4312 Interest (Cal CLASS)	199,688.93	116,053.00	83,635.93	172.07%
4340 VCJPA / Misc. Income -2658	28,266.04	0.00	28,266.04	
<b>Total 4300 OTHER REVENUES</b>	<b>\$ 328,881.72</b>	<b>\$ 248,807.00</b>	<b>\$ 80,074.72</b>	<b>132.18%</b>
<b>Total Income</b>	<b>\$ 5,334,832.46</b>	<b>\$ 5,488,614.00</b>	<b>-\$ 153,781.54</b>	<b>97.20%</b>
<b>Gross Profit</b>	<b>\$ 5,334,832.46</b>	<b>\$ 5,488,614.00</b>	<b>-\$ 153,781.54</b>	<b>97.20%</b>
<b>Expenses</b>				
<b>5000 SALARIES &amp; WAGES</b>				
5010 Permanent Employees	2,203,622.03	2,316,275.00	-112,652.97	95.14%
5015 Limited Term Employees	160,717.20	167,147.00	-6,429.80	96.15%
5020 Seasonal Employees	105,882.28	136,981.00	-31,098.72	77.30%
5040 Board Trustees Meeting Stipend	11,500.00	20,098.00	-8,598.00	57.22%
5050 Vacation Accrual	16,657.90		16,657.90	
<b>Total 5000 SALARIES &amp; WAGES</b>	<b>\$ 2,498,379.41</b>	<b>\$ 2,640,501.00</b>	<b>-\$ 142,121.59</b>	<b>94.62%</b>
<b>5100 EMPLOYEE BENEFITS</b>				
5110 Retirement - Employer Contribut	640,745.85	626,681.00	14,064.85	102.24%
5125 Actives - Medical Insurance	295,914.06	285,971.00	9,943.06	103.48%
5130 Actives - HRA Health Reimb Acct	13,656.00	20,098.00	-6,442.00	67.95%
5135 Actives - Dental Insurance	24,377.04	26,027.00	-1,649.96	93.66%
5140 Actives - Dental Reimbursement	1,488.48	3,845.00	-2,356.52	38.71%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
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 July 2024 - March 2025

	<b>Total</b>			
5145 Actives - Vision Insurance	4,203.32	4,555.00	-351.68	92.28%
5150 Group Life Insurance	926.25	986.00	-59.75	93.94%
5153 Trustees - HRA Health Reimb Acct	13,484.00		13,484.00	
5155 Retirees - HRA & Prescrip Reimb	5,000.00	0.00	5,000.00	
5160 Retirees - HRA & Medical Reimb	28,038.60		28,038.60	
5165 Long Term Disability - Standard	13,128.93	13,785.00	-656.07	95.24%
5170 Actives - Other Benefits	2,149.98	0.00	2,149.98	
5175 Social Security & Medicare Tax	43,018.32	39,130.00	3,888.32	109.94%
5180 CA Unemployment/Disability Tax	12,255.65	14,453.00	-2,197.35	84.80%
5182 Workers Compensation	135,118.00	136,820.00	-1,702.00	98.76%
<b>Total 5100 EMPLOYEE BENEFITS</b>	<b>\$ 1,233,504.48</b>	<b>\$ 1,172,351.00</b>	<b>\$ 61,153.48</b>	<b>105.22%</b>
<b>5200 TRAINING - BOARD &amp; STAFF</b>				
5205 Coastal Regional Continuing Ed.	3,420.00	5,349.00	-1,929.00	63.94%
5210 Conferences / Workshops Board	16,191.46	21,365.00	-5,173.54	75.78%
5215 Conferences / Workshops Staff	34,279.20	57,637.00	-23,357.80	59.47%
5220 Staff Training	200.00	2,057.00	-1,857.00	9.72%
<b>Total 5200 TRAINING - BOARD &amp; STAFF</b>	<b>\$ 54,090.66</b>	<b>\$ 86,408.00</b>	<b>-\$ 32,317.34</b>	<b>62.60%</b>
<b>5300 ADMINISTRATION</b>				
5305 Board Meeting Expenses	11,250.64	11,442.00	-191.36	98.33%
5310 Background / drug screening	294.05	400.00	-105.95	73.51%
5315 County Accounting Service Chgs	20,578.34	11,937.00	8,641.34	172.39%
5325 HR & Finance Consultant	5,287.23	4,387.00	900.23	120.52%
5330 Memberships & Subscriptions	41,482.03	31,955.00	9,527.03	129.81%
5335 Office Expense	7,247.01	11,782.00	-4,534.99	61.51%
5340 Janitorial/Household Expense	20,998.07	24,704.00	-3,705.93	85.00%
5345 Prof. Services - Engineer Rpt	23,925.56	26,170.00	-2,244.44	91.42%
5350 Legal Services	20,782.50	24,379.00	-3,596.50	85.25%
5355 Property Tax Stormwater Assess	3,495.00	3,563.00	-68.00	98.09%
5360 Permits	5,116.00	6,000.00	-884.00	85.27%
5375 Audit	31,950.00	33,171.00	-1,221.00	96.32%
5380 Copier and postage	5,798.77	5,011.00	787.77	115.72%
5385 Security and fire alarm	9,187.83	8,794.00	393.83	104.48%
5390 Payroll Service	7,574.70	8,343.00	-768.30	90.79%
5395 Bank Fees (County General Fund)	1,249.96	751.00	498.96	166.44%
5396 Bank Fees (County Capital Fund)	951.86	590.00	361.86	161.33%
<b>Total 5300 ADMINISTRATION</b>	<b>\$ 217,169.55</b>	<b>\$ 213,379.00</b>	<b>\$ 3,790.55</b>	<b>101.78%</b>
<b>5400 INSURANCE</b>				
5410 Liability Insurance - VCJPA	125,601.00	130,355.00	-4,754.00	96.35%
5415 Auto Physical Damage	7,444.00	7,444.00	0.00	100.00%
5420 Group Property Program	27,861.00	34,388.00	-6,527.00	81.02%
5425 VCJPA - General Fund Allocation	3,936.00	2,894.00	1,042.00	136.01%
5430 Group Fidelity	5,340.00	6,570.00	-1,230.00	81.28%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
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 July 2024 - March 2025

	<b>Total</b>				
5435 Non-owned Aircraft	4,125.00	5,319.00	-1,194.00	77.55%	
5436 Cyber Liability	3,541.14	3,394.00	147.14	104.34%	
5445 Business Travel Accident Ins		448.00	-448.00	0.00%	
<b>Total 5400 INSURANCE</b>	<b>\$ 177,848.14</b>	<b>\$ 190,812.00</b>	<b>-\$ 12,963.86</b>	<b>93.21%</b>	
<b>5450 COMPUTER HARDWARE &amp; SOFTWARE</b>					
5455 IT Consulting - Compu-Data	150.00	196.00	-46.00	76.53%	
5460 Computer Hardware	689.41	5,833.00	-5,143.59	11.82%	
5465 Computer Software	12,065.10	23,827.00	-11,761.90	50.64%	
5470 Database & Mapping - License		12,500.00	-12,500.00	0.00%	
5475 Website Hosting / Microsoft	9,337.87	9,655.00	-317.13	96.72%	
<b>Total 5450 COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>\$ 22,242.38</b>	<b>\$ 52,011.00</b>	<b>-\$ 29,768.62</b>	<b>42.76%</b>	
<b>5500 FACILITIES MAINTENANCE</b>					
5505 Facility - Repairs & Maint	22,774.83	31,397.00	-8,622.17	72.54%	
<b>Total 5500 FACILITIES MAINTENANCE</b>	<b>\$ 22,774.83</b>	<b>\$ 31,397.00</b>	<b>-\$ 8,622.17</b>	<b>72.54%</b>	
<b>5550 UTILITIES</b>					
5560 Gas & Electricity - PG&E	33,624.40	27,306.00	6,318.40	123.14%	
5565 Water	3,561.88	3,914.00	-352.12	91.00%	
5570 Phone - VOIP - Fusion/MegaPath	4,933.26	4,915.00	18.26	100.37%	
5575 Phone - Land Line-AT&T/Comcast	2,864.18	3,511.00	-646.82	81.58%	
5580 Phone - Mobile Devices-Verizon	17,766.86	17,716.00	50.86	100.29%	
<b>Total 5550 UTILITIES</b>	<b>\$ 62,750.58</b>	<b>\$ 57,362.00</b>	<b>\$ 5,388.58</b>	<b>109.39%</b>	
<b>5600 FLEET MAINTENANCE</b>					
5610 Garage Tools	3,339.67	7,142.00	-3,802.33	46.76%	
5615 Garage Repairs Outside	4,096.43	7,349.00	-3,252.57	55.74%	
5620 Auto, Hotsy, Plug, Boat, Traile	12,325.29	13,180.00	-854.71	93.52%	
5630 Ops Equipment & Repairs	5,443.73	4,339.00	1,104.73	125.46%	
<b>Total 5600 FLEET MAINTENANCE</b>	<b>\$ 25,205.12</b>	<b>\$ 32,010.00</b>	<b>-\$ 6,804.88</b>	<b>78.74%</b>	
<b>5700 OPERATIONS</b>					
5705 Pesticides	121,684.27	77,986.00	43,698.27	156.03%	
5715 Helicopter	8,600.00	10,712.00	-2,112.00	80.28%	
5720 Safety Equipment	437.69	3,056.00	-2,618.31	14.32%	
5725 Apparel - Uniforms & Boots	7,543.21	9,212.00	-1,668.79	81.88%	
5730 Mosquito Fish	21.26	1,746.00	-1,724.74	1.22%	
5735 Fuel	42,444.15	53,029.00	-10,584.85	80.04%	
<b>Total 5700 OPERATIONS</b>	<b>\$ 180,730.58</b>	<b>\$ 155,741.00</b>	<b>\$ 24,989.58</b>	<b>116.05%</b>	
<b>5800 LABORATORY</b>					
5805 Disease Surveillance	7,734.01	3,513.00	4,221.01	220.15%	
5810 Sentinel Chicken Flocks/Supply	219.13	790.00	-570.87	27.74%	
5815 Mosquito Blood	3,375.00	3,460.00	-85.00	97.54%	
5820 Dry Ice	10,422.79	9,387.00	1,035.79	111.03%	
5825 Lab Supplies	4,874.24	4,652.00	222.24	104.78%	

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
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 July 2024 - March 2025

	<b>Total</b>			
5830 Lab Biowaste Disposal	1,040.00	1,095.00	-55.00	94.98%
5835 Lab Equip. Repair	5,659.31	6,936.00	-1,276.69	81.59%
5840 Lab Equip. Maintenance	3,862.63	6,680.00	-2,817.37	57.82%
5845 Lab PCR Supplies	30,564.21	30,517.00	47.21	100.15%
5850 Lab PCR Maintenance	17,531.10	17,000.00	531.10	103.12%
<b>Total 5800 LABORATORY</b>	<b>\$ 85,282.42</b>	<b>\$ 84,030.00</b>	<b>\$ 1,252.42</b>	<b>101.49%</b>
<b>5900 PUBLIC OUTREACH</b>				
5910 Media and Network	45,549.89	88,390.00	-42,840.11	51.53%
5920 Promotion & Printing	11,416.55	12,521.00	-1,104.45	91.18%
<b>Total 5900 PUBLIC OUTREACH</b>	<b>\$ 56,966.44</b>	<b>\$ 100,911.00</b>	<b>-\$ 43,944.56</b>	<b>56.45%</b>
<b>6000 CAPITAL IMPROVEMENTS</b>				
6010 Building Improvements	235,945.55	0.00	235,945.55	
6020 Equipment - Operations & Admin	16,559.08	20,387.00	-3,827.92	81.22%
6025 Software		80,000.00	-80,000.00	0.00%
6030 Vehicle Leases	51,189.32	52,732.00	-1,542.68	97.07%
<b>Total 6000 CAPITAL IMPROVEMENTS</b>	<b>\$ 303,693.95</b>	<b>\$ 153,119.00</b>	<b>\$ 150,574.95</b>	<b>198.34%</b>
<b>6500 DEBT SERVICE</b>				
6510 Principal Payments	219,359.16	219,360.00	-0.84	100.00%
6520 Interest Payments	98,734.96	98,735.00	-0.04	100.00%
<b>Total 6500 DEBT SERVICE</b>	<b>\$ 318,094.12</b>	<b>\$ 318,095.00</b>	<b>-\$ 0.88</b>	<b>100.00%</b>
<b>Total Expenses</b>	<b>\$ 5,258,732.66</b>	<b>\$ 5,288,127.00</b>	<b>-\$ 29,394.34</b>	<b>99.44%</b>
<b>Net Operating Income</b>	<b>\$ 76,099.80</b>	<b>\$ 200,487.00</b>	<b>-\$ 124,387.20</b>	<b>37.96%</b>
<b>Net Income</b>	<b>\$ 76,099.80</b>	<b>\$ 200,487.00</b>	<b>-\$ 124,387.20</b>	<b>37.96%</b>

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual** □  
 March 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>4000 PROGRAM REVENUES</b>				
4010 Service Abatement Revenue -2451	1,766.22	2,607.00	-840.78	67.75%
4020 Special Benefit Assessmnt-2031	112,058.31	113,669.00	-1,610.69	98.58%
4030 Special Mosquito Tax - 2439	24,468.76	24,740.00	-271.24	98.90%
<b>Total 4000 PROGRAM REVENUES</b>	<b>\$ 138,293.29</b>	<b>\$ 141,016.00</b>	<b>-\$ 2,722.71</b>	<b>98.07%</b>
<b>4100 PROPERTY TAX REVENUES</b>				
4105 Current - Secured - 1021	174,837.82	185,209.00	-10,371.18	94.40%
4110 Current - Unsecured - 1031	11,812.27	10,414.00	1,398.27	113.43%
4115 Prior Year - Unsecured - 1033	-1,246.82	44.00	-1,290.82	-2833.68%
4120 Current -Secured SB813-1041	7,320.16	16,081.00	-8,760.84	45.52%
4130 Prior Y. Unsecured SB813-1042		203.00	-203.00	0.00%
<b>Total 4100 PROPERTY TAX REVENUES</b>	<b>\$ 192,723.43</b>	<b>\$ 211,951.00</b>	<b>-\$ 19,227.57</b>	<b>90.93%</b>
<b>4300 OTHER REVENUES</b>				
4310 Interest Earned (Cnty GF+VCJPA)	10,945.00	1,293.00	9,652.00	846.48%
4312 Interest (Cal CLASS)	20,974.24	24,982.00	-4,007.76	83.96%
4340 VCJPA / Misc. Income -2658	638.63	0.00	638.63	
<b>Total 4300 OTHER REVENUES</b>	<b>\$ 32,557.87</b>	<b>\$ 26,275.00</b>	<b>\$ 6,282.87</b>	<b>123.91%</b>
<b>Total Income</b>	<b>\$ 363,574.59</b>	<b>\$ 379,242.00</b>	<b>-\$ 15,667.41</b>	<b>95.87%</b>
<b>Gross Profit</b>	<b>\$ 363,574.59</b>	<b>\$ 379,242.00</b>	<b>-\$ 15,667.41</b>	<b>95.87%</b>
<b>Expenses</b>				
<b>5000 SALARIES &amp; WAGES</b>				
5010 Permanent Employees	219,672.76	246,622.00	-26,949.24	89.07%
5015 Limited Term Employees	16,917.60	17,594.00	-676.40	96.16%
5020 Seasonal Employees	3,432.00	0.00	3,432.00	
5040 Board Trustees Meeting Stipend	1,600.00	2,164.00	-564.00	73.94%
5050 Vacation Accrual	16,657.90		16,657.90	
<b>Total 5000 SALARIES &amp; WAGES</b>	<b>\$ 258,280.26</b>	<b>\$ 266,380.00</b>	<b>-\$ 8,099.74</b>	<b>96.96%</b>
<b>5100 EMPLOYEE BENEFITS</b>				
5110 Retirement - Employer Contribut	61,511.16	65,802.00	-4,290.84	93.48%
5125 Actives - Medical Insurance	35,028.52	33,908.00	1,120.52	103.30%
5130 Actives - HRA Health Reimb Acct		2,164.00	-2,164.00	0.00%
5135 Actives - Dental Insurance	2,754.18	2,892.00	-137.82	95.23%
5145 Actives - Vision Insurance	469.76	506.00	-36.24	92.84%
5150 Group Life Insurance	104.50	110.00	-5.50	95.00%
5153 Trustees - HRA Health Reimb Acct	1,600.00		1,600.00	
5160 Retirees - HRA & Medical Reimb	1,244.06		1,244.06	
5165 Long Term Disability - Standard	1,458.77	1,532.00	-73.23	95.22%
5175 Social Security & Medicare Tax	3,782.29	3,262.00	520.29	115.95%
5180 CA Unemployment/Disability Tax	311.99	321.00	-9.01	97.19%
<b>Total 5100 EMPLOYEE BENEFITS</b>	<b>\$ 108,265.23</b>	<b>\$ 110,497.00</b>	<b>-\$ 2,231.77</b>	<b>97.98%</b>
<b>5200 TRAINING - BOARD &amp; STAFF</b>				
5210 Conferences / Workshops Board	4,127.65	3,235.00	892.65	127.59%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
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 March 2025

	Total			
	Actual	Budget	over Budget	% of Budget
5215 Conferences / Workshops Staff	4,137.82	7,952.00	-3,814.18	52.03%
<b>Total 5200 TRAINING - BOARD &amp; STAFF</b>	<b>\$ 8,265.47</b>	<b>\$ 11,187.00</b>	<b>-\$ 2,921.53</b>	<b>73.88%</b>
<b>5300 ADMINISTRATION</b>				
5305 Board Meeting Expenses	733.98	558.00	175.98	131.54%
5315 County Accounting Service Chgs		11,937.00	-11,937.00	0.00%
5325 HR & Finance Consultant	1,091.43	167.00	924.43	653.55%
5330 Memberships & Subscriptions	150.00	0.00	150.00	
5335 Office Expense	546.22	1,817.00	-1,270.78	30.06%
5340 Janitorial/Household Expense	2,384.65	2,741.00	-356.35	87.00%
5350 Legal Services	5,986.50	271.00	5,715.50	2209.04%
5375 Audit	-805.00	0.00	-805.00	
5380 Copier and postage	298.25	765.00	-466.75	38.99%
5385 Security and fire alarm	614.25	601.00	13.25	102.20%
5390 Payroll Service	683.75	994.00	-310.25	68.79%
5395 Bank Fees (County General Fund)	116.99	83.00	33.99	140.95%
5396 Bank Fees (County Capital Fund)	86.61	63.00	23.61	137.48%
<b>Total 5300 ADMINISTRATION</b>	<b>\$ 11,887.63</b>	<b>\$ 19,997.00</b>	<b>-\$ 8,109.37</b>	<b>59.45%</b>
<b>5450 COMPUTER HARDWARE &amp; SOFTWARE</b>				
5455 IT Consulting - Compu-Data	150.00	102.00	48.00	147.06%
5460 Computer Hardware	238.66	83.00	155.66	287.54%
5465 Computer Software	1,265.41	1,425.00	-159.59	88.80%
5475 Website Hosting / Microsoft	549.00	514.00	35.00	106.81%
<b>Total 5450 COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>\$ 2,203.07</b>	<b>\$ 2,124.00</b>	<b>\$ 79.07</b>	<b>103.72%</b>
<b>5500 FACILITIES MAINTENANCE</b>				
5505 Facility - Repairs & Maint	3,957.85	5,533.00	-1,575.15	71.53%
<b>Total 5500 FACILITIES MAINTENANCE</b>	<b>\$ 3,957.85</b>	<b>\$ 5,533.00</b>	<b>-\$ 1,575.15</b>	<b>71.53%</b>
<b>5550 UTILITIES</b>		0.00	0.00	
5560 Gas & Electricity - PG&E	3,146.55	2,702.00	444.55	116.45%
5570 Phone - VOIP - Fusion/MegaPath	555.84	558.00	-2.16	99.61%
5575 Phone - Land Line-AT&T/Comcast	331.03	320.00	11.03	103.45%
5580 Phone - Mobile Devices-Verizon	2,265.38	1,910.00	355.38	118.61%
<b>Total 5550 UTILITIES</b>	<b>\$ 6,298.80</b>	<b>\$ 5,490.00</b>	<b>\$ 808.80</b>	<b>114.73%</b>
<b>5600 FLEET MAINTENANCE</b>				
5610 Garage Tools	1,557.72	0.00	1,557.72	
5620 Auto, Hotsy, Plug, Boat, Traile	2,751.66	1,016.00	1,735.66	270.83%
5630 Ops Equipment & Repairs	68.69	670.00	-601.31	10.25%
<b>Total 5600 FLEET MAINTENANCE</b>	<b>\$ 4,378.07</b>	<b>\$ 1,686.00</b>	<b>\$ 2,692.07</b>	<b>259.67%</b>
<b>5700 OPERATIONS</b>				
5705 Pesticides	67,843.17	18,728.00	49,115.17	362.26%
5720 Safety Equipment		1,333.00	-1,333.00	0.00%
5725 Apparel - Uniforms & Boots	692.86	625.00	67.86	110.86%
5730 Mosquito Fish		326.00	-326.00	0.00%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual** □  
 March 2025

	Total			
	Actual	Budget	over Budget	% of Budget
5735 Fuel	3,001.73	4,129.00	-1,127.27	72.70%
<b>Total 5700 OPERATIONS</b>	<b>\$ 71,537.76</b>	<b>\$ 25,141.00</b>	<b>\$ 46,396.76</b>	<b>284.55%</b>
<b>5800 LABORATORY</b>				
5805 Disease Surveillance	2,726.18	419.00	2,307.18	650.64%
5810 Sentinel Chicken Flocks/Supply		382.00	-382.00	0.00%
5815 Mosquito Blood	389.00	403.00	-14.00	96.53%
5820 Dry Ice	720.38	687.00	33.38	104.86%
5825 Lab Supplies	349.79	0.00	349.79	
5830 Lab Biowaste Disposal	104.00	108.00	-4.00	96.30%
5835 Lab Equip. Repair		6,936.00	-6,936.00	0.00%
5840 Lab Equip. Maintenance	784.61	0.00	784.61	
5845 Lab PCR Supplies	121.26	1,058.00	-936.74	11.46%
<b>Total 5800 LABORATORY</b>	<b>\$ 5,195.22</b>	<b>\$ 9,993.00</b>	<b>-\$ 4,797.78</b>	<b>51.99%</b>
<b>5900 PUBLIC OUTREACH</b>				
5910 Media and Network	3,134.55	11,798.00	-8,663.45	26.57%
5920 Promotion & Printing	2,103.55	0.00	2,103.55	
<b>Total 5900 PUBLIC OUTREACH</b>	<b>\$ 5,238.10</b>	<b>\$ 11,798.00</b>	<b>-\$ 6,559.90</b>	<b>44.40%</b>
<b>6000 CAPITAL IMPROVEMENTS</b>				
6010 Building Improvements	13,078.75	0.00	13,078.75	
6030 Vehicle Leases	5,010.26	5,859.00	-848.74	85.51%
<b>Total 6000 CAPITAL IMPROVEMENTS</b>	<b>\$ 18,089.01</b>	<b>\$ 5,859.00</b>	<b>\$ 12,230.01</b>	<b>308.74%</b>
<b>Total Expenses</b>	<b>\$ 503,596.47</b>	<b>\$ 475,685.00</b>	<b>\$ 27,911.47</b>	<b>105.87%</b>
<b>Net Operating Income</b>	<b>-\$ 140,021.88</b>	<b>-\$ 96,443.00</b>	<b>-\$ 43,578.88</b>	<b>145.19%</b>
<b>Net Income</b>	<b>-\$ 140,021.88</b>	<b>-\$ 96,443.00</b>	<b>-\$ 43,578.88</b>	<b>145.19%</b>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
 As of March 31, 2025

03/31/2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Foster City	100.92					100.92
City of Pacifica Public Works Wastewater	72.23	78.08				150.31
City of San Francisco, Parks	123.25	140.86				264.11
City of San Francisco, Public Utilities	563.44	404.18				967.62
City of San Mateo, Wastewater Treatment	212.29	136.25				348.54
City of South San Francisco Water Quality	84.03	168.06				252.09
San Francisco Int'l Airport	356.32	1,555.69			440.19	2,352.20
Sewer Authority Mid-Coastside	72.23	78.08				150.31
Silicon Valley Clean Water	181.51	163.90				345.41
<b>TOTAL</b>	<b>\$ 1,766.22</b>	<b>\$ 2,725.10</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 440.19</b>	<b>\$ 4,931.51</b>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
 As of April 28, 2025

04/28/2025

	<u>Current</u>	<u>30-Jan</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Foster City	100.92					100.92
City of San Francisco, Parks			70.43			70.43
City of San Francisco, Public Utilities	563.44					563.44
City of San Mateo, Wastewater Treatment	212.29					212.29
City of South San Francisco Water Quality			84.03			84.03
San Francisco Int'l Airport	356.32					356.32
Silicon Valley Clean Water	181.51					181.51
<b>TOTAL</b>	<b>\$1,414.48</b>	<b>\$0.00</b>	<b>\$154.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,568.94</b>

**San Mateo County Mosquito and Vector Control District**  
**Cash Activity & Reconciliation to County Statement**  
**General Fund**  
**March 31, 2025**

<b>GF-Mar 2025</b>
------------------------

<b>Beginning Cash per District as of Feb 28, 2025</b>	4,617,663
<b>Reductions</b>	
Payroll Related (ADP)	(205,916)
Checks Written	(271,051)
Bank Fee	(117)
<b>Total Reductions</b>	<u>(477,084)</u>
<b>Additions</b>	
Abatement Services	1,679
Property Tax Revenue	192,723
Quarterly Interest	-
Void Ck3375 reflected in Cnty Stmt	912
Special Benefit Assessment	112,058
Special Mosquito Tax	24,469
Misc Deposit	1,444
<b>Total Additions</b>	<u>333,285</u>
<b>Ending Cash per District as of Mar 31, 2025</b>	<u><u>4,473,865</u></u>
<b>Cash per County General Fund Statement</b>	4,473,865
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 ]      03/01/2025-03/31/2025      Page 2  
 THU, APR 10, 2025, 3:19 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:17784565 J4429---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 03/01/25			9,898,463.74	5,280,800.67	4,617,663.07			
	03/13/25	JB570523	AutoID: JNE04022 Job: 17765 JE			912.00	0.00	4,618,575.07			
	03/22/25	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE			3,122.49	0.00	4,621,697.56			
	03/24/25	JB570068	AutoID: JES03252 Job: 17751 JE			0.00	116.99	4,621,580.57			
	03/26/25	UCC3265	AutoID: ITX03262 Job: 17755 JE			11,812.27	0.00	4,633,392.84			
	03/26/25	UCP3265	AutoID: ITX03262 Job: 17766 JE			0.00	1,246.82	4,632,146.02			
	03/27/25	SEC3275	AutoID: ITX03272 Job: 17755 JE			311,364.89	0.00	4,943,510.91			
	03/27/25	SPS3275	AutoID: ITX03272 Job: 17755 JE			7,320.16	0.00	4,950,831.07			
	03/31/25	JB570485	AutoID: JNE04022 Job: 17765 JE			0.00	476,966.56	4,473,864.51			
	DR		* SUB ACCT Total *			10,232,995.55*	5,759,131.04*	4,473,864.51*			

San Mateo County Mosquito and Vector Control District  
 Cash Activity & Reconciliation to County Statement  
 Capital Project Fund  
 March 31, 2025

CPF-Mar  
2025

Beginning Cash per District as of Feb 28, 2025	372,991
<b>Reductions</b>	
Checks Written	(18,089)
Bank Fee	(87)
Transfer-Out to General Fund	-
<b>Total Reductions</b>	(18,176)
<b>Additions</b>	
Quarterly Interest	-
Transfer-In from General Fund	-
<b>Total Additions</b>	-
Ending Cash per District as of Mar 31, 2025	354,815
Cash per County Capital Project Fund Statement	354,815
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]      03/01/2025-03/31/2025      Page 1  
 THU, APR 10, 2025, 3:19 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:17784565 J4429---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 03/01/25	689,740.14	316,749.64	372,990.50				
	03/24/25	JES70068	AutoID: JES03252 Job: 17751 JE	0.00	86.61	372,903.89				
	03/31/25	JES70485	AutoID: JNE04022 Job: 17765 JE	0.00	18,089.01	354,814.88				
		DR	* SUB ACCT Total *	689,740.14*	334,925.26*	354,814.88*				

**San Mateo County Mosquito and Vector Control District**  
**ADP Payroll Disbursement**  
**March 31, 2025**

<b>Mar 2025</b>
---------------------

March 14, 2025

March 28, 2025

Footnotes:

**Payroll ACH Disbursement (including Net Pay & Taxes )**

Total Net Pay	77,257	75,121	
Federal W/H Tax	15,171	14,449	
Social Security Tax	229	395	← A
Medicare	3,529	3,412	
CA W/H Tax	6,382	6,103	
CA SUI/DI	1,575	1,609	
<b>Total</b>	<b>104,143</b>	<b>101,089</b>	

ADP Process Fees **PPE 2/8, 2/22** 282 270

ADP Fee **Time & Attendance 3/14** 132

**Total amount for the period:** 104,557 101,359

**Total amount for the month:** 205,916

**Footnotes:**

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

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of March 31, 2025

<b>GF-Mar 2025</b>
------------------------

Transaction type	Date	Num	Name	Amount
<b>Checking - US Bank - GF x3353</b>				
Bill Payment (Check)	03/12/2025	3387	Charles P. Hansen	-622.03
Bill Payment (Check)	03/12/2025	3388	Dennis J Jewell	-622.03
Bill Payment (Check)	03/12/2025	3389	Brian Weber	-112.00
Bill Payment (Check)	03/12/2025	3390	Richard Arrow	-112.00
Bill Payment (Check)	03/12/2025	3391	Great-West Life & Annuity Co	-8,272.17
Bill Payment (Check)	03/12/2025	3392	San Mateo County Retirement Association	-41,794.32
Bill Payment (Check)	03/12/2025	3393	U.S. Bank PARS Account # 6746022400	-634.41
Bill Payment (Check)	03/12/2025	3394	Life Technologies Corporation	-2,726.71
Bill Payment (Check)	03/12/2025	3395	Aim To Please Janitorial Services	-1,633.25
Bill Payment (Check)	03/12/2025	3396	Airgas Dry Ice	-360.32
Bill Payment (Check)	03/12/2025	3397	Amazon Capital Services	-1,271.22
Bill Payment (Check)	03/12/2025	3398	American Fidelity Assurance Company	-2,149.98
Bill Payment (Check)	03/12/2025	3399	Bay Alarm Company	-614.25
Bill Payment (Check)	03/12/2025	3400	Cintas Corporation #0464	-616.84
Bill Payment (Check)	03/12/2025	3401	City of Burlingame, Water Dept	-767.86
Bill Payment (Check)	03/12/2025	3402	Colorprint	-1,011.98
Bill Payment (Check)	03/12/2025	3403	Comcast	-147.29
Bill Payment (Check)	03/12/2025	3404	CSMFO	-150.00
Bill Payment (Check)	03/12/2025	3405	Culligan Quench	-236.76
Bill Payment (Check)	03/12/2025	3406	Eco Medical Inc.	-104.00
Bill Payment (Check)	03/12/2025	3407	Flyers Energy LLC	-1,437.62
Bill Payment (Check)	03/12/2025	3408	FRMS	-38,906.70
Bill Payment (Check)	03/12/2025	3409	Grainger	-386.25
Bill Payment (Check)	03/12/2025	3410	Kone Inc.	-2,075.61
Bill Payment (Check)	03/12/2025	3411	Lampire Biological Laboratories, Inc.	-389.00
Bill Payment (Check)	03/12/2025	3412	O'Reilly Automotive, Inc.	-465.43
Bill Payment (Check)	03/12/2025	3413	PG&E	-3,666.62
Bill Payment (Check)	03/12/2025	3414	Recology San Mateo County	-575.51
Bill Payment (Check)	03/12/2025	3415	Spark Creative Design	-943.20
Bill Payment (Check)	03/12/2025	3416	Streamline	-549.00
Bill Payment (Check)	03/12/2025	3417	Verizon	-2,315.93
Bill Payment (Check)	03/27/2025	3418	David L Allen	-16,657.90
Bill Payment (Check)	03/27/2025	3419	Great-West Life & Annuity Co	-7,843.31
Bill Payment (Check)	03/27/2025	3420	San Mateo County Retirement Association	-39,691.28
Bill Payment (Check)	03/27/2025	3421	U.S. Bank PARS Account # 6746022400	-634.41
Bill Payment (Check)	03/27/2025	3422	ADAPCO	-31,197.52
Bill Payment (Check)	03/27/2025	3423	Airgas Dry Ice	-360.32
Bill Payment (Check)	03/27/2025	3424	American Fidelity Assurance	-425.88
Bill Payment (Check)	03/27/2025	3425	CA Dept of Tax & Fee Administration	-1,904.00
Bill Payment (Check)	03/27/2025	3426	City Mechanical, Inc.	-605.72

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of March 31, 2025

<b>GF-Mar 2025</b>
------------------------

Transaction type	Date	Num	Name	Amount
Bill Payment (Check)	03/27/2025	3427	Clarke Mosquito Control Products, Inc.	-32,952.76
Bill Payment (Check)	03/27/2025	3428	Comcast	-183.74
Bill Payment (Check)	03/27/2025	3429	Daniel Compu-Data Inc	-1,058.11
Bill Payment (Check)	03/27/2025	3430	Flyers Energy LLC	-1,341.15
Bill Payment (Check)	03/27/2025	3431	Fusion, LLC	-555.84
Bill Payment (Check)	03/27/2025	3432	Jarvis Fay LLP	-256.00
Bill Payment (Check)	03/27/2025	3433	Kathleen A. Martin	-2,667.65
Bill Payment (Check)	03/27/2025	3434	MidAmerica Administrative & Retirement	-1,600.00
Bill Payment (Check)	03/27/2025	3435	Pacific Office Automation Inc	-298.25
Bill Payment (Check)	03/27/2025	3436	Public Agency Retirement Services (PARS)	-324.73
Bill Payment (Check)	03/27/2025	3437	Rachel Curtis	-176.60
Bill Payment (Check)	03/27/2025	3438	RankPlus SEO	-153.75
Bill Payment (Check)	03/27/2025	3439	Redwood Trading Post	-87.89
Bill Payment (Check)	03/27/2025	3440	RMT Landscape Contractors, Inc.	-869.00
Bill Payment (Check)	03/27/2025	3441	Spark Creative Design	-1,182.42
Bill Payment (Check)	03/27/2025	3442	Standard Insurance Company	-1,458.77
Bill Payment (Check)	03/27/2025	3443	Target Specialty Products	-3,517.34
Bill Payment (Check)	03/27/2025	3444	The Goodyear Tire & Rubber Co.	-1,430.36
Bill Payment (Check)	03/27/2025	3445	U.S. Bank	-5,945.52
<b>TOTAL CHECKS</b>				<b>-271,050.51</b>
<b>Total Checking -US Bank - x3353 (Charged to General Fund #02706)</b>				<b>-271,050.51</b>

Note: Previous month's check numbers were 3319-3386. Current month's check numbers are 3387-3445 (59 checks).

San Mateo County Mosquito & Vector Control District  
Check Register (Capital Fund 02705)

<b>CPF-Mar 2025</b>
-------------------------

As of March 31, 2025

<b>Transaction type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Amount</b>
<b>1023 · Checking -US Bank - x4183</b>				
Bill Payment (Check)	03/12/2025	1305	Capital Program Management Inc.	-13,078.75
Bill Payment (Check)	03/12/2025	1306	Enterprise FM Trust	-5,010.26
			<b>TOTAL CHECKS</b>	<b>-18,089.01</b>
<b>Total · Checking -US Bank - x4183 (Charged to Capital Project Fund #02705)</b>				<b>-\$ 18,089.01</b>

Note: Previous month's check number were 1301-1304. Current month's check number are 1305-1306 (2 checks).



P.O. BOX 6343  
FARGO ND 58125-6343

Mar  
2025



ACCOUNT NUMBER [REDACTED]  
STATEMENT DATE 03-24-2025  
AMOUNT DUE \$19,952.54  
NEW BALANCE \$19,952.54  
PAYMENT DUE ON RECEIPT

000000834 01 SP 106481277074397 P  
SMCMVCD  
ATTN DISTRICT MANAGER  
1351 ROLLINS RD  
BURLINGAME CA 94010-2409

AMOUNT ENCLOSED  
\$ 14,007.02

Please make check payable to U.S. Bank

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

[REDACTED] 001995254 001995254

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance	
[REDACTED]	\$26,677.43	\$14,640.16	\$0.00	\$0.00	\$0.00	\$633.14	\$20,731.91	\$19,952.54	
Company Total									

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
					\$20,731.91 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-27	02-25	74798265058000000000738	PAYMENT - THANK YOU 00000 C	20,731.91	PY

NEW ACTIVITY					
ANGELA NAKANO		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$3,272.60	\$0.00	\$3,272.60
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-04	03-03	24036295062718672489891	UBER *TRIP HELP.UBER.COM CA	12.93	
03-04	03-03	24036295062718672618572	UBER *TRIP HELP.UBER.COM CA	5.00	
03-07	03-06	24036295065714144742030	UBER *TRIP HELP.UBER.COM CA	9.98	
03-07	03-06	24036295065742144858936	UBER *TRIP HELP.UBER.COM CA	3.00	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER	ACCOUNT SUMMARY
800-344-5696	[REDACTED]	PREVIOUS BALANCE 26,677.43
		PURCHASES & OTHER CHARGES 14,640.16
	STATEMENT DATE 03/24/25	DISPUTED AMOUNT .00
		CASH ADVANCES .00
		CASH ADVANCE FEES .00
		LATE PAYMENT CHARGES .00
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	AMOUNT DUE	CREDITS 633.14
	19,952.54	PAYMENTS 20,731.91
		ACCOUNT BALANCE 19,952.54



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 03-24-2025

Mar  
2025

**NEW ACTIVITY**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-10	03-06	74178785066105657325366	HYATT PLACE SAN JUAN SAN JUAN 758167 ARRIVAL: 03-03-25	1,040.79
03-13	03-13	24036295072744197900509	LIFETECHCORP*13572345 800-955-6288 CA	678.75
03-13	03-12	24231685072271239458556	PETSMART # 0063 DALY CITY CA	29.88
03-17	03-15	24036295074716526685538	LIFETECHCORP*13572345 800-955-6288 CA	50.49
03-19	03-19	24036295078718187710510	LIFETECHCORP*13572345 800-955-6288 CA	712.14
03-20	03-20	24692165079103764566867	CARON PRODUCTS & SERVI 740-374-2770 OH	683.08
03-24	03-21	24231685081281289948140	SAFEWAY #2878 MILLBRAE CA	46.56

<b>SMCMVCD ADMIN</b>	<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
	\$580.00	\$8,322.34	\$0.00	\$7,742.34

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-25	02-24	24116415055742507912584	SPRAYER DEPOT 800-228-0905 FL	263.84
02-26	02-25	24055235056254740006491	ROCK AUTO ROCKAUTO.COM WI	183.15
02-26	02-24	24943015056010204156129	THE HOME DEPOT #0632 SAN MATEO CA	46.70
02-28	02-26	241215750580000057260024	THE READING BUG 000-0000000 CA	96.21
02-28	02-26	24137465058200224739696	WWW.CVS.COM 800-746-7287 RI	15.33
02-28	02-26	24275395058900017628300	TAP PLASTICS, INC. 888-8277330 CA	57.50
03-03	03-01	24000775080500027746950	MOSYLE BUS* MOSYLE BUS BUSINESS.MOSY FL	37.50
03-03	03-01	24692165080100400705553	YELPINC* 855-380-9357 855-380-9357 CA	90.00
03-04	03-03	24055235062261249022129	ROCK AUTO ROCKAUTO.COM WI	658.17
03-05	03-04	24064665064500006733203	AMCA* CA SACRAMENTO CA	580.00 CR
03-06	03-06	24231685065263799086348	HARBOR FREIGHT TOOLS 805-388-1000 CA	531.94
03-10	03-07	24692165066108074461716	SUPPLYHOUSE.COM 888-757-4774 NY	141.90
03-10	03-07	24692165066108074469008	SUPPLYHOUSE.COM 888-757-4774 NY	62.12
03-10	03-08	24692165067107055505314	SUPPLYHOUSE.COM 888-757-4774 NY	30.41
03-12	03-11	240552350702697870110729	ROCK AUTO ROCKAUTO.COM WI	240.84
03-12	03-12	24692165071109744844668	APPLE.COM/BILL 866-712-7753 CA	149.99
03-12	03-12	24692165071109838202981	ALLDATA.COM/DIY-FAQ 800-829-8727 CA	129.99
03-13	03-12	24692165071100132957644	TST*ORIGINAL JOES - WES 650-755-7400 CA	720.00
03-13	03-12	24943005072166470682171	COSTCO WHSE #0147 FOSTER CITY CA	43.73
03-14	03-12	24231685072271573619664	SAFEWAY #2878 MILLBRAE CA	13.98
03-14	03-13	24692165072101033604201	COSTCO DELIVERY 654 800-788-9968 CA	396.30
03-17	03-14	24055235073272721007618	ROCK AUTO ROCKAUTO.COM WI	421.87
03-17	03-13	24071055073627133668756	CALIFORNIA SPECIAL DIS SACRAMENTO CA	1,215.00
03-20	03-19	24011345078500100686635	ZOOM.COM 888-799-8666 ZOOM.US CA	319.80
03-21	03-20	24027625079067570671279	ELIMBIO 510-427-8898 CA	1,278.80
03-24	03-21	24071055081627167870427	CALIFORNIA SPECIAL DIS SACRAMENTO CA	825.00
03-24	03-22	24431065082172628252462	FASTRAK CSC 415-488-8855 CA	25.00
03-24	03-21	24692165080105131638532	JAI JEGS 190 AUTOPARTS 800-345-4545 OH	164.39
03-24	03-21	24906415080224862019125	MOULTRIE MOBILE 833-9091768 AL	155.88

<b>BRIAN WEBER</b>	<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
	\$53.14	\$3,045.22	\$0.00	\$2,992.08

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-28	02-27	24493985059080291093209	SANTA CRUZ PAY BY PHONE WWW.PARKMOBIL CA	4.10
03-03	02-28	74178785060100395340765	SHERATON PUERTO RICO 787-993-3500 M08053 ARRIVAL: 02-28-25	53.14 CR
03-03	03-02	24036295061742412927441	UBER *TRIP HELP.UBER.COM CA	20.92
03-03	03-02	24036295061742416832233	UBER *TRIP HELP.UBER.COM CA	5.00

Mar  
2025



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 03-24-2025

**NEW ACTIVITY**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-03	03-01	24717055061870610390262	AMERICAN AI 0010268856483 PHOENIX,AZ WEBER/BRIAN 03-01-25	40.00
03-07	03-05	74178785065104832883960	SFO AA Q MIA AA Q SJU SHERATON PUERTO RICO 787-993-3500 M06597 ARRIVAL: 03-05-25	919.52
03-10	03-08	24036295067714405082173	UBER *TRIP HELP.UBER.COM CA	12.96
03-10	03-06	74178785066105672353518	SHERATON PUERTO RICO SAN JUAN 258836 ARRIVAL: 03-03-25	1,397.04
03-10	03-07	74178785067106645113707	SHERATON PUERTO RICO SAN JUAN 258836 ARRIVAL: 03-05-25	322.84
03-10	03-08	74178785068107734028706	SHERATON PUERTO RICO SAN JUAN 258836 ARRIVAL: 03-06-25	322.84

Department: 00000 Total:  
Division: 00000 Total:

\$14,007.02  
\$14,007.02

# SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

## Credit Card Transaction Report

March 2025

Date	Transaction Type	Name	Memo/Description	Split	Amount
<b>Total for 1040 US Bank Purchase Card</b>					
<b>US Bank Visa Brian x2315</b>					
02/27/2025	Expense	Misc-Admin	Park Mobile-Brian parking at VCJPA training Santa Cruz	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	4.10
02/28/2025	Credit Card Credit	Sheraton	Sheraton Hotel cr - AMCA annl mtg-San Juan 3/3-3/7/25	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	-53.14
03/01/2025	Expense	Misc-Admin	Am Airlines-Ck bag-Brian - AMCA annl mtg 3/3-3/7/25	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	40.00
03/05/2025	Expense	Sheraton	Brian hotel-AMCA annl mtg 3/3-3/7/25 San Juan, PR	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	1,242.36
03/06/2025	Expense	Sheraton	Rachel hotel-AMCA annl mtg 3/3-3/7/25 San Juan, PR	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	1,719.88
03/08/2025	Expense	Uber	Uber for Brian-AMCA annl mtg-San Juan, PR 3/3-3/7/25	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	38.88
<b>Total for US Bank Visa Brian x2315</b>					<b>\$ 2,992.08</b>
<b>US Bank Visa Admin x5992</b>					
02/25/2025	Expense	Home Depot	Lumber and supplies for t20 drone calibration stand	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	46.70
02/25/2025	Expense	Sprayer Depot	Sprayer wands for CB Jeeps	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	263.84
02/25/2025	Expense	Rock Auto	Oil filters and parts for fleet vehicles	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	183.15
02/26/2025	Expense	Misc- Outreach	Reading Bug - outreach materials	5910 PUBLIC OUTREACH:Media and Network	96.21
02/26/2025	Expense	Tap Plastics Inc	Outreach materials	5910 PUBLIC OUTREACH:Media and Network	57.50
02/26/2025	Expense	Misc- Outreach	CVS - outreach materials	5910 PUBLIC OUTREACH:Media and Network	15.33
03/01/2025	Expense	Yelp	Advertise district serv & enhance resident knowledge	5910 PUBLIC OUTREACH:Media and Network	90.00
03/01/2025	Expense	Mosyle Business	Premium license 3/1/25-3/31/25	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	37.50
03/03/2025	Expense	Rock Auto	Replacement of CB Jeep parts	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	656.17
03/06/2025	Expense	Harbor Freight	Battery tester, charger, and misc. shop tools	5610 FLEET MAINTENANCE:Garage Tools	531.94
03/07/2025	Expense	Misc- Ops	Supply House-AC repair in server room	5505 FACILITIES MAINTENANCE:Facility - Repairs & Maint	141.90
03/07/2025	Expense	Misc- Ops	Supply House-Maint on lab water circulation system	5840 LABORATORY:Lab Equip. Maintenance	101.53
03/11/2025	Expense	Rock Auto	CB Jeep brake pads and hardware for fleet repair	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	240.84
03/12/2025	Expense	Misc-Admin	Original Joes-Dinner 3/12/25 board meeting	5305 ADMINISTRATION:Board Meeting Expenses	720.00
03/12/2025	Expense	Misc- Ops	AllData DIY - Repair info subscription for CB Jeeps 3yr	5610 FLEET MAINTENANCE:Garage Tools	129.99
03/12/2025	Expense	Costco	Trimming equipment for techs (small loppers and shears)	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	43.73
03/12/2025	Expense	Safeway Store	Cookies for the March board meeting	5305 ADMINISTRATION:Board Meeting Expenses	13.98
03/12/2025	Expense	Apple Inc.	10 vin license for Jscan app for Jeeps & Ram truck	5610 FLEET MAINTENANCE:Garage Tools	149.99
03/13/2025	Expense	California Special Districts	CSDA annl conf registr for Trustee Collins	5210 TRAINING - BOARD & STAFF:Conferences / Workshops Board	1,215.00
03/13/2025	Expense	Costco	Misc. office supplies	5335 ADMINISTRATION:Office Expense	220.41
			Janitorial clng paper supplies	5340 ADMINISTRATION:Janitorial/Household Expense	175.89
03/14/2025	Expense	Rock Auto	Right hand drive steering gear box for CB Jeep replacement	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	421.87

# SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

## Credit Card Transaction Report

March 2025

Date	Transaction Type	Name	Memo/Description	Split	Amount
03/19/2025	Expense	Zoom	Workplace pro subscription	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	319.80
03/20/2025	Expense	ELIM Biopharmaceuticals	Sequencing of mosquito samples	5805 LABORATORY:Disease Surveillance	1,278.80
03/21/2025	Expense	Misc- Ops	Moultrie Mobile-Trail camera unltd cellular plan 3/2025-3/2026	5580 UTILITIES:Phone - Mobile Devices-Verizon	155.88
03/21/2025	Expense	California Special Districts	CSDA SDLA conf. reg. for Trustee Fa	5210 TRAINING - BOARD & STAFF:Conferences / Workshops Board	825.00
03/21/2025	Expense	Misc- Ops	Jai Jegs-Idle solenoid airboat carburetor	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	164.39
03/21/2025	Credit Card Credit	American Mosquito Control	Trustee Brutschy's AMCA annl meeting registr	5210 TRAINING - BOARD & STAFF:Conferences / Workshops Board	-580.00
03/22/2025	Expense	FasTrak	Replenish bridge tolls	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	25.00
<b>Total for US Bank Visa Admin x5992</b>					<b>\$ 7,742.34</b>
<b>Total for US Bank Visa Angie x8413</b>					
03/06/2025	Expense	Hyatt Hotels	Hotel for Angie-AMCA annl mtg-San Juan, PR 3/3-3/7/25	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	1,040.79
03/06/2025	Expense	Uber	Uber-AMCA annl mtg San Juan, PR-3/3-3/7/25	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	30.91
03/12/2025	Expense	Misc-Lab	Petsmart-Lab insect substrate	5825 LABORATORY:Lab Supplies	29.88
03/13/2025	Expense	ThermoFisher Scientific	Materials for Aegypti surveillance	5805 LABORATORY:Disease Surveillance	678.75
03/15/2025	Expense	Life Technologies Corp	Materials for Aegypti surveillance	5805 LABORATORY:Disease Surveillance	50.49
03/19/2025	Expense	Life Technologies Corp	Materials for Aegypti surveillance	5805 LABORATORY:Disease Surveillance	712.14
03/20/2025	Expense	Misc-Lab	Caron Prod.-Maint kit condensate recirculator	5840 LABORATORY:Lab Equip. Maintenance	683.08
03/21/2025	Expense	Safeway Store	Distilled water, raisins, and bleach for lab	5825 LABORATORY:Lab Supplies	46.56
<b>Total for US Bank Visa Angie x8413</b>					<b>\$ 3,272.60</b>
<b>Total for 1040 US Bank Purchase Card</b>					<b>\$ 14,007.02</b>

## Agenda Item 4D

### **SUBJECT: AD HOC STAFF NEGOTIATING COMMITTEE SUMMARY**

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The Ad Hoc Staff Negotiating Committee held meetings on April 21 and April 29 at 3:30 PM to discuss salary and benefits proposals from the unrepresented and represented negotiating groups. The committee chair, Rena Gilligan, along with Trustees Robert Riechel, Tolifili Fa, and Muhammad Baluom, attended the meetings.

The attending staff included District Manager Brian Weber, Finance Director Arrow, and District Counsel Alexandra Barnhill. The following occurred at the April 21 meeting:

- The Committee reviewed the salary and benefits proposals from the represented and unrepresented staff.
- Staff presented and discussed the fiscal impacts of the requests in the proposals

During the meeting on April 29, the Committee finalized proposals that satisfied both staff groups and Committee members. District Counsel Alexandra Barnhill is drafting those agreements to be placed before the Board on May 14. Both negotiating groups will receive identical contracts. The following summarizes the negotiations and recommendations from the Ad Hoc Staff Negotiating Committee.

- The contract will be for three years
- Staff to receive a cost-of-living increase plus 2%, with the total increase to be capped at 5%
- Good Friday, which is currently recognized by the district as a half-day holiday, will be changed to a full-day holiday.

The financial impact of this proposed package will be reviewed during the 25/26 draft budget presentation.

Agenda Item 4E

**SUBJECT: DISCUSSION AND RECOMMENDATION OF  
AMENDMENT TO THE AGREEMENT WITH THE  
INTERIM FINANCE DIRECTOR EFFECTIVE JULY 1,  
2025**

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**SUMMARY**

The District Manager recommends that the Board adopt the Fifth Amendment to the Employment Agreement with Richard Arrow to increase the hourly rate for the interim finance director's contract by 4.4% from \$140.98 to \$147.18 per hour, allow for travel reimbursement, and extend the contract for 2 years plus an additional year, if mutually agreed .

**BACKGROUND**

The District has an Employment Agreement with Richard Arrow for services as Interim Finance Director that the Board originally approved on July 11, 2018. The Agreement is temporary and has generally had a term of one to three years and does not account for a yearly cost-of-living increase. As a result, negotiations and, ultimately, a contract amendment have occurred every two to three years since the inception of the 2018 Agreement. The current Agreement will expire on June 30, 2025. Mr. Arrow requests he receive a 2-year contract with a mutual extension for year three.

Mr. Arrow is currently compensated \$140.98 per hour, which is paid bimonthly at \$8,458.80 Mr. Arrow is also requesting an increase in the hourly compensation rate by 4.4% to \$147.18 for the 2025-2026 Fiscal Year. For subsequent years, it is requested that the compensation be adjusted based on what is provided to other management-level (exempt) employees. It is also requested that the Agreement be revised to include a provision for reimbursement of travel mileage to the District office at the standard IRS mileage rate.

District Manager Weber would like to emphasize that Mr. Arrow's performance has been exceptional, and his contribution to the District is substantial. Consistent with the staff recommendation, a Fifth Amendment to the employment agreement for the position of Interim Finance Director has been drafted, and the terms can be seen in **Attachment 1**.

**RECOMMENDATION**

Approve the Fifth Amendment to the Employment Agreement for the Position of Interim Finance Director as written in Attachment 1.

**REFERENCE MATERIALS ATTACHED:**

1. Agenda Item 4E.1 Fifth Amendment to the Employment Agreement for the position of Interim Finance Director

**FIFTH AMENDMENT TO THE EMPLOYMENT AGREEMENT  
FOR THE POSITION OF INTERIM FINANCE DIRECTOR**

The FIFTH AMENDMENT (“**Fifth Amendment**”) to the Employment Agreement for the Position of Interim Finance Director, dated July 11, 2018 (“**Agreement**”), is made and entered into this 14th day of May, 2025 by and between the San Mateo County Mosquito and Vector Control District (“**District**”), through its Board of Trustees (“**Board**”), and Richard Arrow, with reference to the following facts and intentions:

**RECITALS**

- A. On July 11, 2018 the Board and Mr. Arrow entered into an Agreement wherein Mr. Arrow accepted employment with the District as the Interim Finance Director subject to specified terms and conditions; and
- B. The Agreement established a specified hourly rate of pay of One Hundred and Seven dollars (\$107.00) per hour as compensation for the services provided by Mr. Arrow; and
- C. The Agreement was amended by the Board on June 12, 2019 to provide for a salary adjustment to One Hundred and Eleven dollars and seventy-one cents (\$111.71) per hour; and
- D. The Agreement was amended by the Board on June 20, 2020 to provide for a salary adjustment to One Hundred Sixteen dollars and forty-six cents (\$116.46) per hour; and
- E. The Agreement was amended by the Board on June 9, 2021 to provide for a salary adjustment to One Hundred Nineteen dollars and ninety-five cents \$ 119.95; and
- F. This Agreement was amended by the Board on June 8, 2022 to provide for a salary adjustment to One Hundred Twenty-Seven Dollars and fifteen cents (\$127.15) per hour.
- G. Mr. Arrow’s compensation was thereafter adjusted two percent (2%) in addition to a cost-of-living adjustment not to exceed four percent (4%) on July 1<sup>st</sup> of 2023 and 2024. As a result, Mr. Arrow’s compensation is currently One Hundred Forty dollars and ninety-eight cents (\$140.98).
- H. The District and Mr. Arrow mutually wish to adjust the term and compensation provided for in the Agreement, which must be done in writing and be approved by the Board.

**OPERATIVE PROVISIONS**

Now, THEREFORE, in consideration of the promises made and recited herein, the parties do hereby enter into this Fifth Amendment, which modifies and amends the Agreement as follows:

## 1. AMENDMENT.

- A. Section 1.2 of the Agreement, entitled “Term,” is hereby amended in its entirety to read as follows:

This Agreement commenced and was made effective on July 1, 2018 (“COMMENCEMENT DATE”). Subject to the provisions set forth in Section 3 [Termination], ARROW shall be employed in the position of INTERIM FINANCE DIRECTOR for a temporary term commencing on the COMMENCEMENT DATE. Services under this Agreement shall continue in effect until June 30, 2027 unless sooner terminated by either of the Parties. In the event of termination, neither Party shall have any further obligations under this Agreement, other than those obligations which by their terms survive expiration or termination of this Agreement. This Agreement may be extended for one additional one-year term through June 30, 2028 by mutual consent of the Parties.

- B. Section 1.6 of the Agreement, entitled, “Reimbursement,” is hereby amended in its entirety to read as follows:

DISTRICT shall reimburse ARROW for reasonable and necessary business expenses incurred by ARROW in the performance of his duties, including regular travel to and from the District office for work at the applicable IRS approved standard mileage rate. All reimbursements shall be subject to and in accordance with California and federal law and DISTRICT’s policies regarding reimbursement.

- C. Section 2.1 of the Agreement, entitled “Rate of Pay,” is hereby amended in its entirety to read as follows:

For all services performed by ARROW as the INTERIM FINANCE DIRECTOR under this AGREEMENT, DISTRICT shall pay ARROW compensation at the rate of One Hundred Forty Seven Dollars and Eighteen Cents (\$147.18) per hour from July 1, 2025 to June 30, 2026. Such compensation shall be payable bi-weekly in the amount of \$8,830.80 according to the scheduled paydays for DISTRICT personnel. It is further agreed that above payment is for compensation based on a bi-weekly basis irrespective of actual hours worked. On July 1, 2026 to June 30, 2027, and again the following year, if this Agreement is extended as provided for in Section 1.2, DISTRICT shall adjust such compensation rate based upon the percentage increase applicable to the exempt, management level DISTRICT employees.

- D. **Integration.** This Fifth Amendment consists of pages 1 through 3 inclusive, which constitute the entire understanding and agreement of the parties and supersedes all negotiations or previous agreements between the parties with respect to all or any part of the terms discussed in this Fifth Amendment.

- E. **Remainder Unchanged.** Except as specifically modified herein, all remaining terms and conditions set forth in the Agreement shall remain in full force and effect.

F. **Effective Date.** Upon approval by the Board of Trustees and full execution of the Manager, Board President and Board Secretary, this Fifth Amendment shall be effective as of July 1, 2025.

G. **Applicable Law.** The laws of the State of California shall govern the interpretation and enforcement of this Fifth Amendment.

**IN WITNESS WHEREOF**, the parties hereto have executed this Fifth Amendment to the Agreement on the date and year first above written.

Approved by **Richard Arrow**:

\_\_\_\_\_ Date: \_\_\_\_\_

Approved by the District Board of Trustees at an open meeting on \_\_\_\_\_, 2025:

Mason Brutschy, Board President

\_\_\_\_\_

Dr. D Scott Smith, Board Secretary

\_\_\_\_\_

Brian Weber, District Manager

\_\_\_\_\_

Approved as to form:

Alexandra Barnhill, General Counsel

\_\_\_\_\_

**Agenda Item 4F**

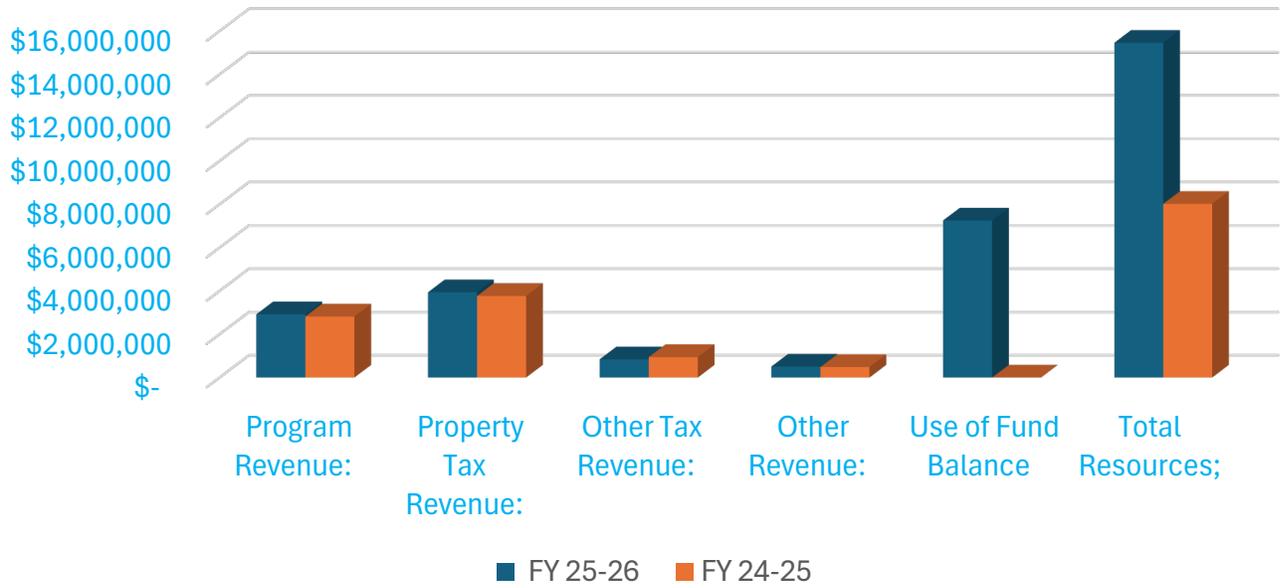
**SUBJECT: Status of FY 25-26 Draft Budget and Update on FY 24-25  
Revenue and Expenditures**

**Status of the FY 25-26 Proposed Budget Compared To FY 24-25 Estimates:**

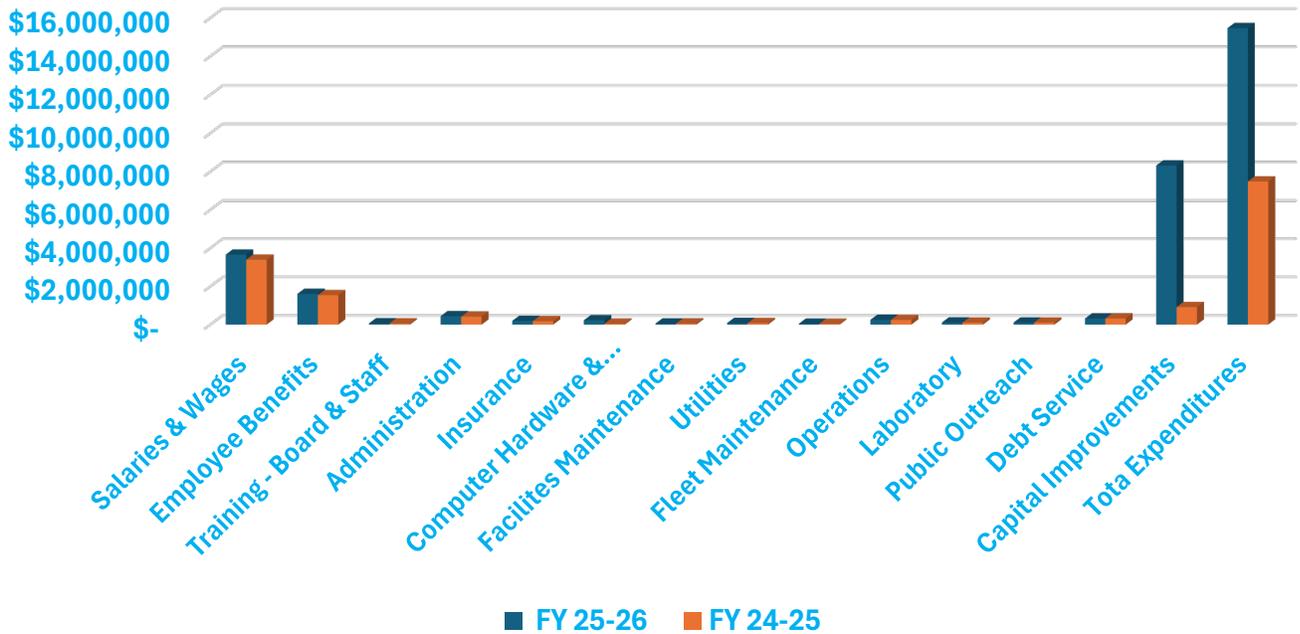
District staff, including the District Manager, Finance Director, and departmental managers, review revenue and expenditure patterns by comparing the approved budget to actual results of each account category to determine how estimated year-end results will appear. The table below gives a summary of revenue and expense totals anticipated by June 30, 2026, as compared to estimates on June 30, 2025:

<b>San Mateo County Mosquito and Vector Control District and Vector Major Components Of The Proposed Budget</b>			%
	FY 25-26	FY 24-25	Change
<b>RESOURCES:</b>			
Program Revenue:	\$ 2,920,151	\$ 2,819,732	3.6%
Property Tax Revenue:	\$ 3,937,888	\$ 3,768,105	4.5%
Other Tax Revenue:	\$ 842,000	\$ 945,547	-11.0%
Other Revenue:	\$ 508,000	\$ 486,955	4.3%
Use of Fund Balance	\$ 7,252,531	\$ -	
<b>Total Resources;</b>	<b>\$ 15,460,571</b>	<b>\$ 8,020,339</b>	<b>92.8%</b>
<b>EXPENDITURES:</b>			
Salaries & Wages	\$ 3,655,246	\$ 3,390,943	7.8%
Employee Benefits	\$ 1,605,232	\$ 1,538,703	4.3%
Training - Board & Staff	\$ 62,590	\$ 60,341	3.7%
Administration	\$ 439,138	\$ 414,627	5.9%
Insurance	\$ 191,311	\$ 177,848	7.6%
Computer Hardware & Software	\$ 227,955	\$ 42,869	431.7%
Facilities Maintenance	\$ 54,482	\$ 52,640	3.5%
Utilities	\$ 79,959	\$ 77,255	3.5%
Fleet Maintenance	\$ 42,021	\$ 40,600	3.5%
Operations	\$ 249,676	\$ 241,233	3.5%
Laboratory	\$ 112,797	\$ 104,387	8.1%
Public Outreach	\$ 111,284	\$ 107,521	3.5%
Debt Service	\$ 318,094	\$ 318,094	0.0%
Capital Improvements	\$ 8,310,782	\$ 913,351	809.9%
<b>Tota Expenditures</b>	<b>\$ 15,460,569</b>	<b>\$ 7,480,412</b>	<b>106.7%</b>

### Components of District Resources



### Components of District Expenditures



At year end (FY 25-26), it is anticipated that the fund balances remaining in the General Fund will be \$ 4,198,982, Capital Improvement Fund \$ 513,896 with combined totals of \$ 4,712,878 as depicted in the table below:

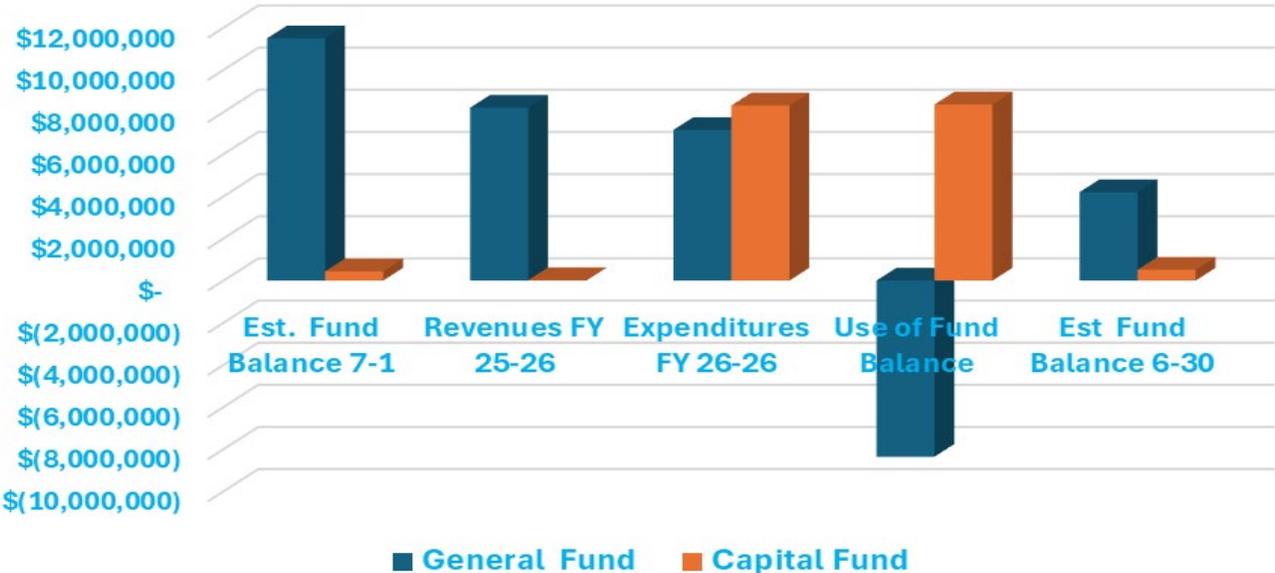
**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
ESTIMATED FUND BALANCES AS OF JULY 1, 2025 AND JUNE 30, 2026**

	General Fund	Capital Fund	Total
<b>Est. Fund Balance 7-1</b>	<b>\$ 11,498,794</b>	<b>\$ 441,892</b>	<b>\$ 11,940,686</b>
<b>Revenues FY 25-26</b>	<b>\$ 8,208,037</b>	<b>\$ 24,000</b>	<b>\$ 8,232,037</b>
<b>Expenditures FY 26-26</b>	<b>\$ 7,149,063</b>	<b>\$ 8,310,782</b>	<b>\$ 15,459,845</b>
<b>Use of Fund Balance</b>	<b>\$ (8,358,786)</b>	<b>\$ 8,358,786</b>	<b>\$ -</b>
<b>Est Fund Balance 6-30</b>	<b>\$ 4,198,982</b>	<b>\$ 513,896</b>	<b>\$ 4,712,878</b>

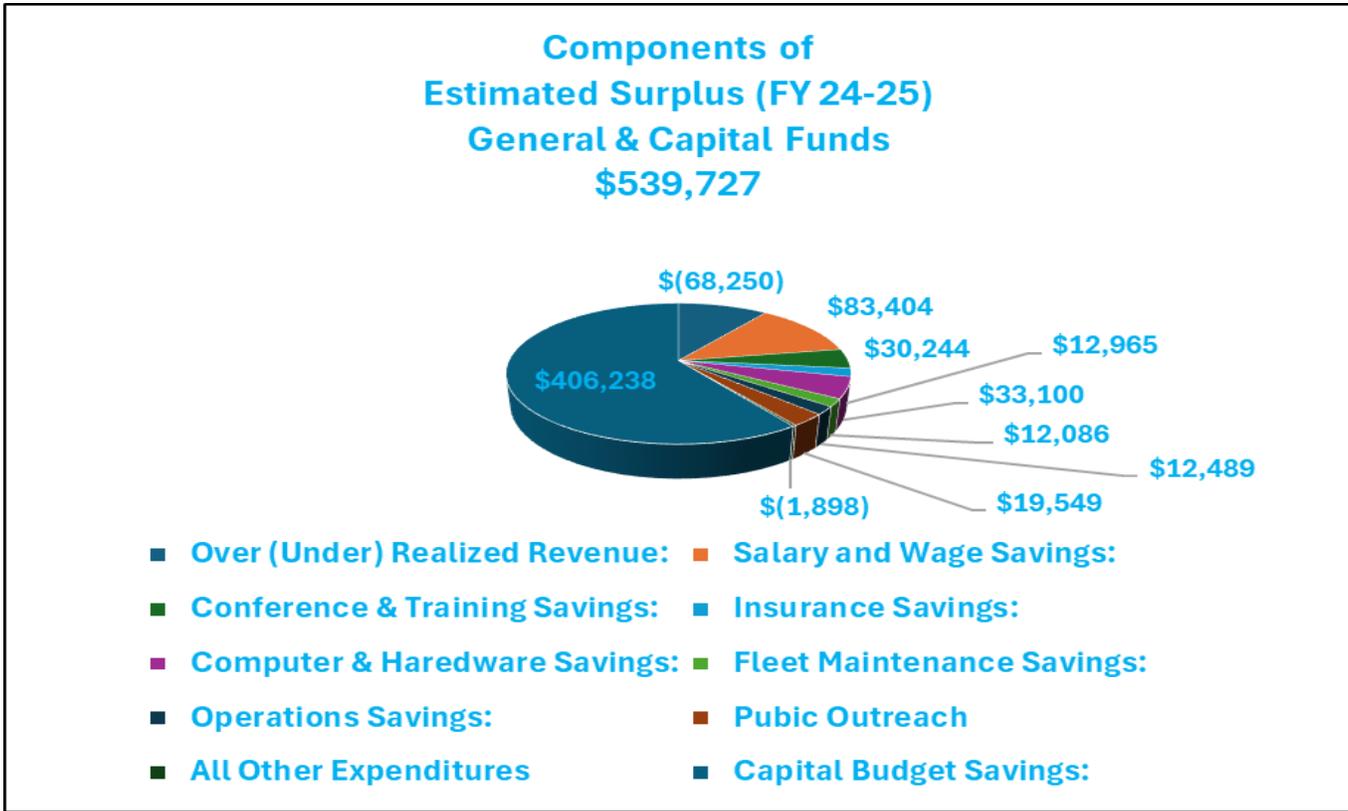
	General Fund	Capital Fund	Total
<b>Inventory &amp; Prepaids</b>	<b>\$ 210,345</b>		<b>\$ 210,345</b>
<b>Pension Contribution</b>	<b>\$ 124,363</b>		<b>\$ 124,363</b>
<b>Public Health Emergency</b>	<b>\$ 200,000</b>		<b>\$ 200,000</b>
<b>Natural Disaster Emergency</b>	<b>\$ 200,000</b>		<b>\$ 200,000</b>
<b>Unassigned</b>	<b>\$ 3,464,274</b>	<b>\$ 513,896</b>	<b>\$ 3,978,170</b>
<b>Total Fund Balance</b>	<b>\$ 4,198,982</b>	<b>\$ 513,896</b>	<b>\$ 4,712,878</b>

**Estimated Fund Balances  
General And Capital Fund  
July 1, 2025 Through June 30, 2026**



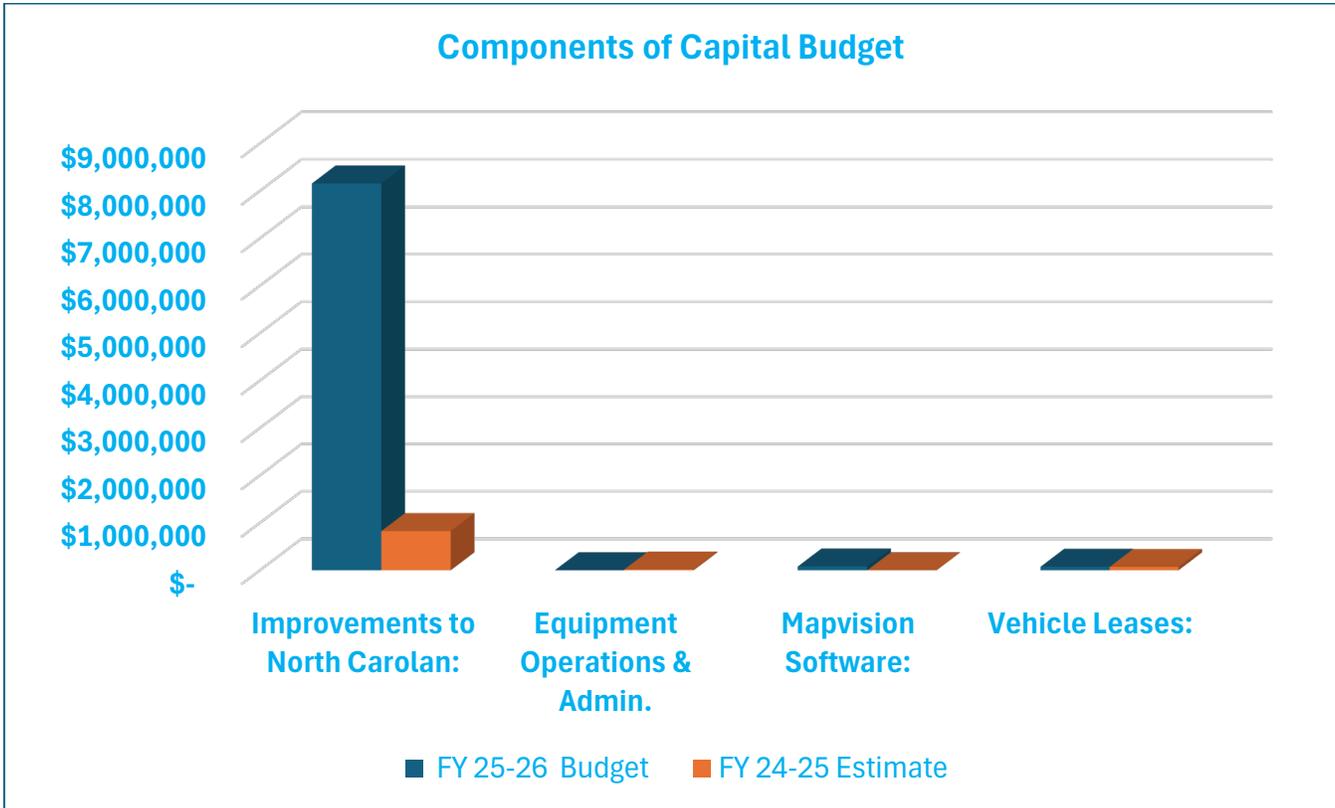
The revenue and expenditure accounts in the table above contain the estimated activity for FY 24-25. Also included in the table and chart below is the summary of financial activity that shows the components of the estimated fund balances (surplus) expected at the end of FY 24-25:

<b>Components of Estimated Surplus (FY 24-25)</b>		
<b>General &amp; Capital Fund:</b>		
<b>Over (Under) Realized Revenue:</b>	<b>\$</b>	<b>(68,250)</b>
<b>Salary and Wage Savings:</b>	<b>\$</b>	<b>83,404</b>
<b>Conference &amp; Training Savings:</b>	<b>\$</b>	<b>30,244</b>
<b>Insurance Savings:</b>	<b>\$</b>	<b>12,965</b>
<b>Computer &amp; Haredware Savings:</b>	<b>\$</b>	<b>33,100</b>
<b>Fleet Maintenance Savings:</b>	<b>\$</b>	<b>12,086</b>
<b>Operations Savings:</b>	<b>\$</b>	<b>12,489</b>
<b>Pubic Outreach</b>	<b>\$</b>	<b>19,549</b>
<b>All Other Expenditures</b>	<b>\$</b>	<b>(1,898)</b>
<b>Capital Budget Savings:</b>	<b>\$</b>	<b>406,238</b>
<b>Total (All Funds):</b>	<b>\$</b>	<b>539,927</b>



The following Capital Improvements are also included in the proposed FY 25-26 budget:

Components of Capital Budget	FY 25-26 Budget	FY 24-25 Estimate	% Change
Improvements to North Carolan:	\$ 8,156,587	826,482	886.9%
Equipment Operations & Admin.	\$ -	16,559	-100.0%
Mapvision Software:	\$ 80,000	-	-
Vehicle Leases:	\$ 74,195	70,310	5.5%
<b>Total:</b>	<b>\$ 8,310,782</b>	<b>\$ 913,351</b>	<b>809.9%</b>



The following budget revenue highlights for FY 25-26 are described below:

- Anticipated Program Revenue to increase by 3.8% from FY 24-25.
- Ad Valorem Property Taxes are expected to increase by 5% from FY 24-25.
- Excess ERAF is expected to decrease from \$665,536 to \$592,000 from FY 24-25 due to possible (however, unlikely) reduction notice received from the County of San Mateo.
- Other revenue is expected to increase from \$486,955 to \$508,000 due to the inclusion of a one-time grant from the Office of Emergency Services applicable to the approved IT security project.
- The Real Property Acquisition Reverse and available fund balance are anticipated to be fully used to provide for the North Carolan renovation project.

The following expenditure highlights from FY 25-26 are described below:

- **The 5000 Salaries & Wages** categories are expected to increase by 7.8% due to collective bargaining agreements and anticipated staff steps or other increases.
- **The 5100 Employee Benefits** categories are expected to increase by 4.3% due to increased

costs, including an increase in health insurance and SamCERA employer contributions.

- **5200 Training – Board & Staff** is expected to increase by 3.7% due to the increased conference and training opportunities afforded to Board and Staff members.
- **5450 Computer Hardware & Software increases** are expected at 431.7% due to a grant received from the California Department of Emergency Services for IT security purposes.
- The other budget categories are expected to increase by 3.5%, primarily due to general inflationary increases.
- **6000 Capital Improvements** are increasing significantly due to the timing of anticipated construction costs relative to the district property at North Carolan Ave.

### **Presentation of FY 25-26 Budget**

In preparing the proposed FY 25-26 budget, the Finance Director collaborated with the District Manager and operational department heads to present the Board with a balanced budget for the last several months. This would not have been possible without the cooperative efforts and expertise of staff and the support of our District manager.

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.

### **RECOMMENDATION:**

Staff recommends that the Finance Committee recommend that the Board approve the FY 25-26 draft budget.

Any further budget adjustments and recommendations of reserve levels will be brought to the Finance Committee and the Board in June 2025

Attachments:

FY 25-26 Budget Worksheet

Long Term Financial Projections

cc: Brian Weber, District Manager

**Budget Worksheet For FY 25-26**  
**San Mateo County Mosquito & Vector Control District**

	<b>FY 23-24</b>	<b>FY24-25</b>	<b>Recd. Thru</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	
	<b>Actual</b>	<b>Budget</b>	<b>3/31/2025</b>	<b>Estimated</b>	<b>Prelim. Budget</b>	<b>% Change</b>
<b>PROGRAM REVENUES</b>						
4010 · Service Abatement Revenue -2451	178,946	211,519	75,598	96,198	129,681	34.8%
4020 · Special Benefit Assessmnt-2031	1,820,829	2,237,210	1,330,028	2,237,210	2,304,326	3.0%
4030 · Special Mosquito Tax - 2439	489,214	486,324	289,375	486,324	486,144	0.0%
Subtotal	2,488,989	2,935,053	1,695,001	2,819,732	2,920,151	3.6%
<b>GENERAL REVENUES - PROPERTY TAXES</b>						
4105 · Current - Secured - 1021	3,344,563	3,651,449	2,016,774	3,502,437	3,663,549	4.6%
4110 · Current - Unsecured - 1031	124,382	148,097	122,219	160,811	166,439	3.5%
4115 · Prior Year - Unsecured - 1033	(1,744)	400	(1,208)	400	-	-100.0%
4120 · Current -Secured SB813-1041	91,587	90,000	19,998	90,000	95,400	6.0%
4130 · Prior Y. Unsecured SB813-1042	1,087	400	0	400	700	75.0%
4140 · State Homeowner Prop-1831	9,848	11,691	4,880	11,557	11,800	2.1%
4160 - Other In Lieu Taxes	3,937	2,500	1,145	2,500	-	-100.0%
Subtotal	3,573,660	3,904,537	2,163,807	3,768,105	3,937,888	4.5%
<b>GENERAL REVENUE - OTHER TAXES</b>						
4210 · ERAF Rebate-1046 (Excess ERAF)	648,090	600,000	665,536	665,536	592,000	-11.0%
4220 · Redevelop Passthrough-1024,2647	273,859	250,000	150,590	280,011	250,000	-10.7%
Subtotal	921,949	850,000	816,126	945,547	842,000	-11.0%
<b>GENERAL REVENUES - INTEREST AND MISC.</b>						
4310 · Interest Earned (County+VCJPA)	432,013	175,000	78,270	175,000	175,000	0.0%
4312 · Interest Earned (CalCLASS)	138,390	200,000	199,689	259,689	100,000	-61.5%
4311- Interest Capital Imp. Fund	50,620	24,000	11,712	24,000	24,000	0.0%
4340 · VCJPA / Misc. Income -2658	40,153		28,266	28,266	25,000	-11.6%
4321 · Gain on Sale of Capital Assets	(1,014)				-	
Subtotal	660,163	399,000	317,937	486,955	324,000	-33.5%
<b>GRANT &amp; OTHER INCOME</b>						
Operating Grants	-	-	-	-	184,000	
Subtotal	-	-	-	-	184,000	
<b>USE OF FUND BALANCE</b>						
	-				7,252,531	
<b>TOTAL RESOURCES</b>	<b>7,644,761</b>	<b>8,088,589</b>	<b>4,992,871</b>	<b>8,020,339</b>	<b>15,460,571</b>	<b>92.8%</b>
<b>5000 · SALARIES &amp; WAGES</b>						
5010 · Permanent Employees	2,851,869	3,053,492	2,220,280	2,970,093	3,218,569	8.4%
5015 · Limited Term Employees	210,257	219,929	160,717	219,924	229,601	4.4%
5020 · Seasonal Employees	168,864	175,726	105,882	175,726	181,876	3.5%
5040 · Board Trustees Meeting Stipend	16,300	25,200	11,500	25,200	25,200	0.0%
Total 5000 · SALARIES & WAGES	3,247,291	3,474,347	2,498,379	3,390,943	3,655,246	7.8%
<b>5100 · EMPLOYEE BENEFITS</b>						
5110 · Retirement - Employer Contribut	692,365	855,893	640,746	858,357	895,084	4.3%
5125 · Actives - Medical Insurance	368,827	385,955	295,914	394,552	408,361	3.5%
5130 · Actives - HRA Health Reimb Acct	14,809	-	13,656	-	-	
5135 · Actives - Dental Insurance	33,050	34,703	24,377	32,503	33,640	3.5%
5140 · Actives - Dental Reimbursement	2,348	4,303	1,488	1,985	2,054	3.5%
5145 · Actives - Vision Insurance	5,784	6,073	4,203	5,604	5,801	3.5%
5150 · Group Life Insurance		1,316	926	1,235	1,278	3.5%
5153 Trustees - HRA Health Reimb Acct	-	25,200	13,484	25,200	25,200	0.0%

5155 Retirees - HRA & Prescrip Reimb	-	-	5,000	-	-	
5160 Retirees - HRA & Medical Reimb	-	-	28,039	-	-	
5165 Long Term Disability - Standard	17,505	18,381	13,129	16,829	18,150	7.9%
5170 · Active - Other Benefits	-	-	2,150	-	-	
5175 · Social Security & Medicare Tax	58,227	51,215	43,018	50,492	54,716	8.4%
5180 · CA Unemployment/Disability Tax	14,658	17,208	12,256	16,829	18,150	7.9%
5405 · Workers Compensation	123,913	136,820	135,118	135,118	142,797	5.7%
Total 5100 - EMPLOYEE BENEFITS	1,331,487	1,537,067	1,233,504	1,538,703	1,605,232	4.3%

#### 5200 · TRAINING - BOARD & STAFF

5205 · Coastal Regional Continuing Ed.	4,104	5,349	3,420	3,420	3,540	3.5%
5210 · Conferences / Workshops Board	22,065	25,132	14,731	14,731	15,247	3.5%
5215 · Conferences / Workshops Staff	50,881	58,048	30,190	40,190	41,597	3.5%
5220 · Staff Training	265	2,057	200	2,000	2,207	10.4%
Total 5200- TRAINING- BOARD & STAFF	77,315	90,586	48,542	60,341	62,590	3.7%

#### 5300 · ADMINISTRATION

5305 · Board Meeting Expenses	16,318	14,941	10,517	14,941	15,464	3.5%
5310 · Background / drug screening	892	1,060	294	1,060	1,097	3.5%
5315 · County Accounting Service Chgs	146,691	170,504	20,578	170,504	176,472	3.5%
5325 · HR & Finance Consultant	9,542	5,000	4,521	5,000	5,175	3.5%
5330 · Memberships & Subscriptions	28,357	33,800	41,482	33,800	34,983	3.5%
5335 · Office Expense	10,460	14,562	6,938	14,562	15,072	3.5%
5340 · Household Expense	29,869	32,174	19,189	32,174	33,300	3.5%
5345 · Prof. Services - Engineer Rpt	25,163	26,170	23,926	26,170	27,085	3.5%
5350 · Legal Services	31,197	31,330	14,796	31,330	42,426	35.4%
5355 · Property Tax Stormwater Assess	3,426	3,563	3,495	3,563	3,688	3.5%
5360 · Permits	5,962	6,000	5,116	6,000	6,210	3.5%
5365 · CEQA / PEIR	2,801	12,500	-	12,500	12,938	3.5%
5375 · Audit +OPEB Actuarial	31,895	33,171	31,950	33,171	34,332	3.5%
5380 · Copier and postage	5,559	6,142	9,188	6,142	6,357	3.5%
5385 · Security and fire alarm	11,794	11,540	7,575	11,540	11,944	3.5%
5390 · Payroll Service	9,620	10,550	1,133	10,550	10,919	3.5%
5395 · Bank Fees	874	920	865	1,620	1,677	3.5%
5399 - Facility Lease	695	723				
Total 5300 · ADMINISTRATION	371,116	414,650	201,561	414,627	439,138	5.9%

#### 5400 · INSURANCE

5410 · Liability Insurance - VCJPA	117,407	130,355	125,601	125,601	136,874	9.0%
5415 · Auto Physical Damage	3,907	7,444	7,444	7,444	8,131	9.2%
5420 · Group Property Program	39,448	34,388	27,861	27,861	26,427	-5.1%
5425 · VCJPA - General Fund Allocation	3,529	2,894	3,936	3,936	5,154	30.9%
5430 · Group Fidelity	5,714	6,570	5,340	5,340	6,676	25.0%
5435 · Non-owned Aircraft	4,625	5,319	4,125	4,125	4,331	5.0%
5436 · Cyber Liability	2,951	3,394	3,541	3,541	3,718	5.0%
5445 - Business Travel - Every 3 Years	478	449	-	-	-	
Total 5400 · INSURANCE	178,059	190,813	177,848	177,848	191,311	7.6%

#### 5450 · COMPUTER HARDWARE & SOFTWARE

5455 · IT Consulting - Compu-Data	3,690	2,500	150	400	-	-100.0%
5460 · Computer Hardware	29,051	10,000	451	4,000	4,140	3.5%
5465 · Computer Software	20,221	27,329	11,708	27,329	28,286	3.5%
5470 · Database & Mapping - License	25,000	25,000		-	-	
5475 · Website Hosting / Microsoft	10,309	11,140	9,338	11,140	11,530	3.5%
5480 · IT Security Grant (OES)	-	-	-		184,000	
Total 5450 · COMPUTER HARDWARE & SOFTWARE	88,272	75,969	21,646	42,869	227,955	431.7%

#### 5500 · FACILITIES MAINTENANCE

5505 · Facility - Repairs & Maint	39,435	54,640	22,633	52,640	54,482	3.5%
Total 5500 · FACILITIES MAINTENANCE	39,435	54,640	22,633	52,640	54,482	3.5%

**5550 · UTILITIES**

5560 · Gas & Electricity - PG&E	32,329	33,108	33,624	37,527	38,840	3.5%
5565 · Water	7,079	6,339	3,562	5,745	5,946	3.5%
5570 · Phone - VOIP - MegaPath	6,376	6,578	4,933	6,578	6,808	3.5%
5575 · Phone - Land Line-AT&T/Comcast	4,342	4,471	2,864	3,919	4,056	3.5%
5580 · Phone - Mobile Devices-Verizon	22,859	23,468	17,611	23,486	24,308	3.5%
<b>Total 5550 · UTILITIES</b>	<b>72,984</b>	<b>73,964</b>	<b>62,594</b>	<b>77,255</b>	<b>79,959</b>	<b>3.5%</b>

**5600 · FLEET MAINTENANCE**

5610 · Garage Tools	4,729	9,280	1,924	7,000	7,245	3.5%
5615 · Garage Repairs Outside	7,851	8,755	4,096	6,100	6,314	3.5%
5620 · Auto, Hotsy, Plug, Boat, Traile	17,272	20,744	10,003	15,500	16,043	3.5%
5630 · Ops Equip & Repairs	15,108	13,906	5,065	12,000	12,420	3.5%
5635 · Vehicle Accident Insurance Claims	-	-	-	-	-	-
<b>Total 5600 · FLEET MAINTENANCE</b>	<b>44,961</b>	<b>52,686</b>	<b>21,088</b>	<b>40,600</b>	<b>42,021</b>	<b>3.5%</b>

**5700 · OPERATIONS**

5705 · Pesticides	129,078	146,466	121,684	146,466	151,592	3.5%
5715 · Helicopter	8,600	10,712	8,600	8,600	8,901	3.5%
5720 · Safety Equipment	6,857	6,180	438	5,500	5,693	3.5%
5725 · Apparel - Uniforms & Boots	12,288	12,667	6,944	12,667	13,110	3.5%
5730 · Mosquito Fish	4,330	3,537	21	1,000	1,035	3.5%
5735 · Fuel	66,495	74,160	42,444	67,000	69,345	3.5%
<b>Total 5700 · OPERATIONS</b>	<b>227,647</b>	<b>253,722</b>	<b>180,131</b>	<b>241,233</b>	<b>249,676</b>	<b>3.5%</b>

**5800 · LABORATORY**

5805 · Disease Surveillance	10,926	11,682	5,014	11,682	12,091	3.5%
5810 · Sentinel Chicken Flocks/Supply	2,539	3,275	219	219	2,000	813.2%
5815 · Mosquito Blood	4,298	4,669	3,375	4,669	4,832	3.5%
5820 · Dry Ice	12,617	13,390	10,423	16,225	17,000	4.8%
5825 · Lab Equip. &Supplies	7,555	9,826	4,524	9,826	10,170	3.5%
5830 · Lab Biowaste Disposal	1,368	1,419	936	1,419	1,469	3.5%
5835 · Lab Equip. Repair	6,735	6,936	5,659	6,700	6,935	3.5%
5840 · Lab Equip. Maintenance	5,968	6,680	3,078	5,600	5,796	3.5%
5845 · Lab PCR Supplies	29,813	30,516	30,564	30,516	34,860	14.2%
5850 · Lab PCR Maintenance	9,834	17,000	17,531	17,531	17,645	0.7%
<b>Total 5800 · LABORATORY</b>	<b>91,652</b>	<b>105,394</b>	<b>81,324</b>	<b>104,387</b>	<b>112,797</b>	<b>8.1%</b>

**5900 · PUBLIC OUTREACH**

5910 · Media and Network	92,362	114,549	45,291	95,000	98,325	3.5%
5920 · Promotion & Printing	11,875	12,521	11,417	12,521	12,959	3.5%
<b>Total 5900 · PUBLIC OUTREACH</b>	<b>104,236</b>	<b>127,070</b>	<b>56,707</b>	<b>107,521</b>	<b>111,284</b>	<b>3.5%</b>

**6500 · DEBT SERVICE**

	318,094	318,094	318,094	318,094	318,094	0.0%
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**6000 · CAPITAL EXPENDIURES**

6010 - Structures & Improvements	61,732	1,128,504	235,946	826,482	8,156,587	886.9%
6020 - Equipment - Operations & Admin	30,344	40,775	16,559	16,559	-	-100.0%
6025 - Software (Mapvision)	-	80,000	0	-	80,000	-
6030 - Vehicle Leases/Debt Service	30,050	70,310	51,189	70,310	74,195	5.5%
6035 - Vehicle Purchases	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>122,126</b>	<b>1,319,589</b>	<b>303,694</b>	<b>913,351</b>	<b>8,310,782</b>	<b>809.9%</b>

**TOTAL EXPENDITURES**

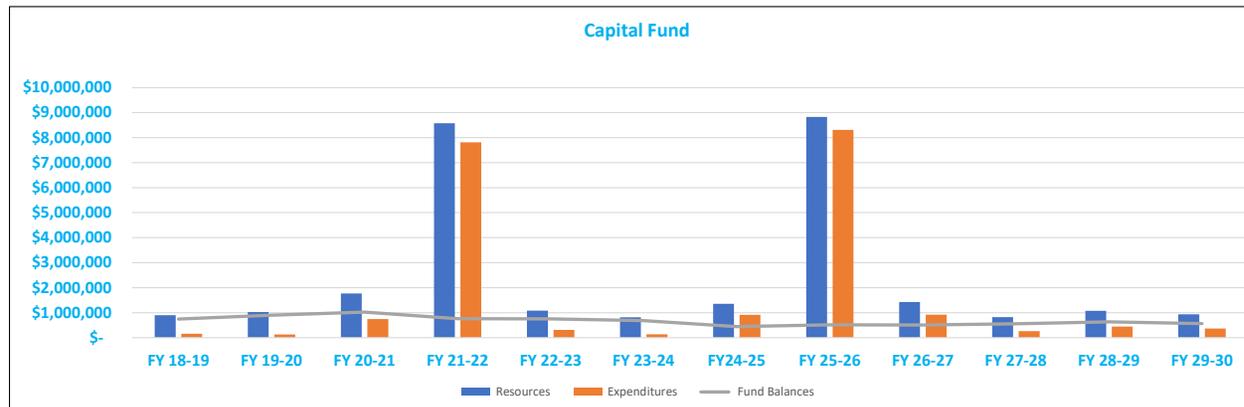
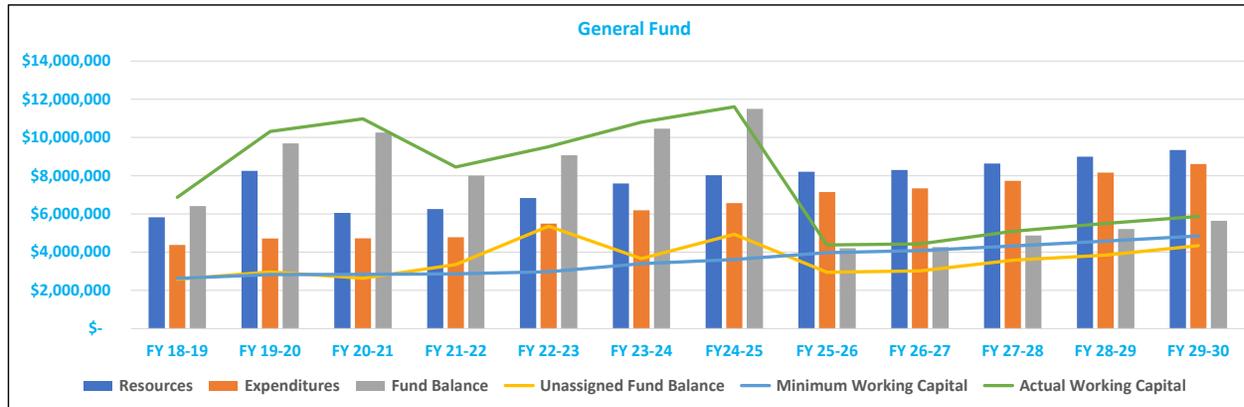
	<b>6,314,674</b>	<b>8,088,590</b>	<b>5,227,747</b>	<b>7,480,412</b>	<b>15,460,569</b>	<b>106.7%</b>
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**REVENUES OVER EXPENDITURES:**

	<b>1,330,087</b>	<b>(1)</b>	<b>(234,876)</b>	<b>539,927</b>	<b>1</b>	
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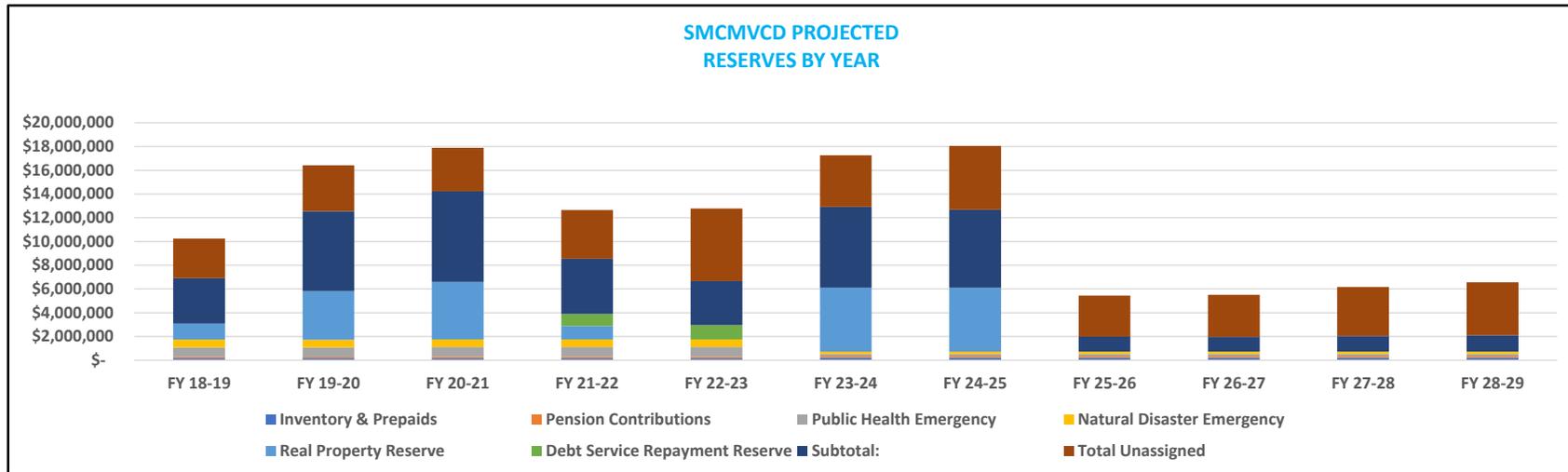
San Mateo County Mosquito & Vector Control District  
 Multi Year Projection Of Combined Revenue and Expenditure  
 Budget Summary for FY 2018-19 through FY 2029-30

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
<b>General Fund</b>												
Resources	\$ 5,823,843	\$ 8,249,885	\$ 6,056,329	\$ 6,251,580	\$ 6,835,755	\$ 7,595,154	\$ 8,020,339	\$ 8,208,039	\$ 8,298,639	\$ 8,638,776	\$ 8,996,356	\$ 9,344,739
Expenditures	\$ 4,377,734	\$ 4,716,365	\$ 4,724,385	\$ 4,780,780	\$ 5,494,724	\$ 6,192,549	\$ 6,564,562	\$ 7,149,063	\$ 7,332,693	\$ 7,732,764	\$ 8,158,648	\$ 8,609,748
Fund Balance	\$ 6,410,539	\$ 9,694,060	\$ 10,260,379	\$ 8,001,587	\$ 9,066,574	\$ 10,460,091	\$ 11,498,793	\$ 4,198,984	\$ 4,264,930	\$ 4,870,942	\$ 5,208,651	\$ 5,643,642
Unassigned Fund Balance	\$ 2,580,192	\$ 2,966,925	\$ 2,633,475	\$ 3,350,715	\$ 5,357,919	\$ 3,662,236	\$ 4,937,523	\$ 2,950,382	\$ 3,024,132	\$ 3,577,793	\$ 3,843,798	\$ 4,343,789
Minimum Working Capital	\$ 2,626,641	\$ 2,829,819	\$ 2,834,631	\$ 2,868,468	\$ 2,978,741	\$ 3,397,435	\$ 3,620,643	\$ 3,971,344	\$ 4,081,522	\$ 4,321,564	\$ 4,577,095	\$ 4,847,755
Actual Working Capital	\$ 6,871,326	\$ 10,312,223	\$ 10,978,013	\$ 8,458,520	\$ 9,515,959	\$ 10,803,861	\$ 11,605,976	\$ 4,378,170	\$ 4,436,312	\$ 5,094,675	\$ 5,504,088	\$ 5,874,079
<b>Capital Project Fund</b>												
Resources	\$ 900,000	\$ 1,026,159	\$ 1,764,927	\$ 8,574,599	\$ 1,078,787	\$ 813,728	\$ 1,355,243	\$ 8,824,677	\$ 1,425,894	\$ 818,090	\$ 1,070,441	\$ 930,145
Expenditures	\$ 154,433	\$ 128,510	\$ 742,658	\$ 7,813,031	\$ 313,143	\$ 135,250	\$ 913,351	\$ 8,310,782	\$ 919,804	\$ 259,649	\$ 440,296	\$ 365,000
Fund Balances	\$ 745,567	\$ 897,649	\$ 1,022,269	\$ 761,568	\$ 754,020	\$ 678,478	\$ 441,892	\$ 513,894	\$ 506,090	\$ 558,441	\$ 630,145	\$ 565,145



Salaries increase by negotiated COLA through FY 24-25 and estimated CPI and other adjustments thereafter.  
 LT Disability, Social Security, Workers Comp, unemployment, & Compensated Absence accrual based on salary %.  
 Medical Fringe to increase 3.0% per year.  
 Most other expenses increase by annual estimated CPI-3.5% in FY 24-25 and 3% Thereafter  
 Retirement percentages reflect recent employer contribution cost by SamCERA.  
 Debt service payments commences due to financing of additional property FY 22-23  
 Facility lease payments end in January, 2023  
 Unsecured Ad valorem Taxes increase 3.0% - 3.5% annually.  
 Increase to Benefit Assmt. In FY 25-26 by 3% annually.  
 Actual Excess ERAF in FY 23-24 provided by San Mateo County Controller

San Mateo County Mosquito & Vector Control District  
 Multi Year Projection Of Components of Fund Balance  
 FY 2018-19 through FY 2028-29



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Inventory & Prepays	\$ 179,073	\$ 169,061	\$ 179,502	\$ 179,502	\$ 179,502	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345
Pension Contributions	\$ 105,707	\$ 110,425	\$ 125,133	\$ 125,133	\$ 125,133	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363
Public Health Emergency	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Natural Disaster Emergency	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Real Property Reserve	\$ 1,350,000	\$ 4,100,000	\$ 4,850,000	\$ 1,134,670	\$ -	\$ 5,384,670	\$ 5,384,670	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Repayment Reserve	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund Bal.	\$ 745,567	\$ 897,649	\$ 1,022,269	\$ 761,568	\$ 754,020	\$ 678,478	\$ 441,892	\$ 513,894	\$ 506,090	\$ 558,441	\$ 630,145	\$ 565,145
<b>Subtotal:</b>	<b>\$ 3,830,347</b>	<b>\$ 6,727,135</b>	<b>\$ 7,626,904</b>	<b>\$ 4,650,873</b>	<b>\$ 3,708,655</b>	<b>\$ 6,797,856</b>	<b>\$ 6,561,270</b>	<b>\$ 1,248,602</b>	<b>\$ 1,240,798</b>	<b>\$ 1,293,149</b>	<b>\$ 1,364,853</b>	<b>\$ 1,299,853</b>
Total Unassigned	\$ 3,325,759	\$ 3,864,574	\$ 3,655,744	\$ 4,112,282	\$ 6,111,939	\$ 4,340,713	\$ 5,379,415	\$ 3,464,276	\$ 3,530,222	\$ 4,136,234	\$ 4,473,943	\$ 4,908,934
<b>Total Fund Balance</b>	<b>\$ 7,156,106</b>	<b>\$ 10,591,709</b>	<b>\$ 11,282,648</b>	<b>\$ 8,763,155</b>	<b>\$ 9,820,594</b>	<b>\$ 11,138,569</b>	<b>\$ 11,940,684</b>	<b>\$ 4,712,878</b>	<b>\$ 4,771,020</b>	<b>\$ 5,429,383</b>	<b>\$ 5,838,796</b>	<b>\$ 6,208,787</b>
<b>Non Restricted Reserves *</b>	6,871,326	10,312,223	10,978,013	8,458,520	9,515,959	10,803,861	11,605,976	4,378,170	4,436,312	5,094,675	5,504,088	5,874,079
<b>Minimum Working Capital</b>	2,626,641	2,829,819	2,834,631	2,868,468	2,978,741	3,397,435	3,620,643	3,971,344	4,081,522	4,321,564	4,577,095	4,847,755
<b>Over (Under)</b>	4,244,685	7,482,404	8,143,382	5,590,052	6,537,218	7,406,426	7,985,334	406,826	354,790	773,111	926,993	1,026,324

\* Working Capital in governmental accounting as the sum of all unrestricted reserves.