SAN MATEO COUNTY
MOSQUITO & VECTOR
CONTROL DISTRICT
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1351 Rollins Road
Burlingame, CA 94010

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

www.smcmvcd.org

FINANCE COMMITTEE MEETING
OF THE BOARD OF TRUSTEES
LOCATION: TELECONFERENCE
https://zoom.us/j/6503448592
June 1, 2026
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 Board of Trustees meeting.

IMPORTANT NOTICE REGARDING MEETINGS:

- The District's Board Room is open to the public at 1351 Rollins Rd, in Burlingame, CA.
- The meeting will also 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.

HOW TO OBSERVE THE MEETING:

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

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

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

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

ACCESSIBILITY INFORMATION:

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

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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 are also distributed to all or a majority of the Board's members. The Board has designated the District's website at https://www.smcmvcd.org/board-meetings as the location for making those public records available for inspection. The documents may also be obtained by calling the District Manager.

1. CALL TO ORDER

2. ROLL CALL

Kati Martin (Chair), City of Half Moon Bay _____

Muhammad Baluom, City of Millbrae _____

Robert Riechel, City of San Bruno _____

Michael Yoshida, City of South San Francisco _____

Ron Collins, City of San Carlos _____

Laura Walsh, Town of Colma _____

Michael Goldman, City of Brisbane _____

3. PUBLIC COMMENTS AND ANNOUNCEMENTS

This time is reserved for members of the public to address the Finance Committee on matters 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. Status of the Construction Project at 1415 North Carolan, Burlingame

Report by: District Manager, Brian Weber

ACTION: No action necessary, informational only

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B. Review the Preliminary Financial Report for FY 2025-26 as of April 30, 2026.

Report by: Finance Director, Richard Arrow, CPA

ACTION: Recommend the Board approve the Financial Report for FY 2025-26 as of April 30, 2026.

C. Second Presentation on FY 26-27 Balanced Draft Budget and Estimates for FY 25-26

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to recommend the Board approve the FY 26-27 balanced draft budget

D. Recommendation of District Reserve Levels for FY ending June 30, 2026

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to recommend the Board approve the FY 26-27 reserve levels applicable to fiscal year ending June 30, 2026

E. Discuss Financing Up to 50% of the 1415 N. Carolan Avenue Capital Avenue Capital Building Project.

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

ACTION: Motion to discuss financing alternatives with the Board of Trustees

F. Recommend approval of the final engineer's report and Resolution M-005-26 for setting district special tax rates and benefit assessment collection procedures

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Report by: Brian Weber, District Manager

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

G. Presentation of Special Tax and Resolution M-006-26 applicable to FY 26-27

Report by: Brian Weber, District Manager

ACTION: Recommend Resolution M-006-26 maintaining the amount of the Special Mosquito Control Tax without changes for Mosquito Control Services within the originally designated cities and unincorporated areas for the Fiscal year 2026-2027 and authorizing the continued collection of the tax.

H. State and Local Cybersecurity Grant Program (SLCGP) – Approval of an agreement with ResoluteGuard for $123,797.34 for grant approved products and installation, and authorization to expend the remaining $60,202.66 on additional grant approved cybersecurity products and services.

Report by: Jeff Schobel, Resolute Guard and Matt Nienhuis, IT Director

ACTION: Recommend an agreement with ResoluteGuard for $123,797.34 for the acquisition and installation of SLCGP grant-approved products, and authorization to expend the remaining $60,202.66 on additional approved products and services

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Agenda Item 4A

1415 N. Carolan Ave. Project Management Report

Reporting date

5/1/2026 – 5/31/2026

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 May, 2026

1. Construction began May 5, 2026
2. Met weekly with Aetypic, CPM, and Beals Martin regarding the project
3. Special Inspection and hazardous materials remediation complete

Work planned for completion in June and July

1. Meet weekly with Aetypic, CPM, and Beals Martin regarding the project
2. Collaborate with the Finance Committee to assess funding options.

Outlook for the remainder of 2026

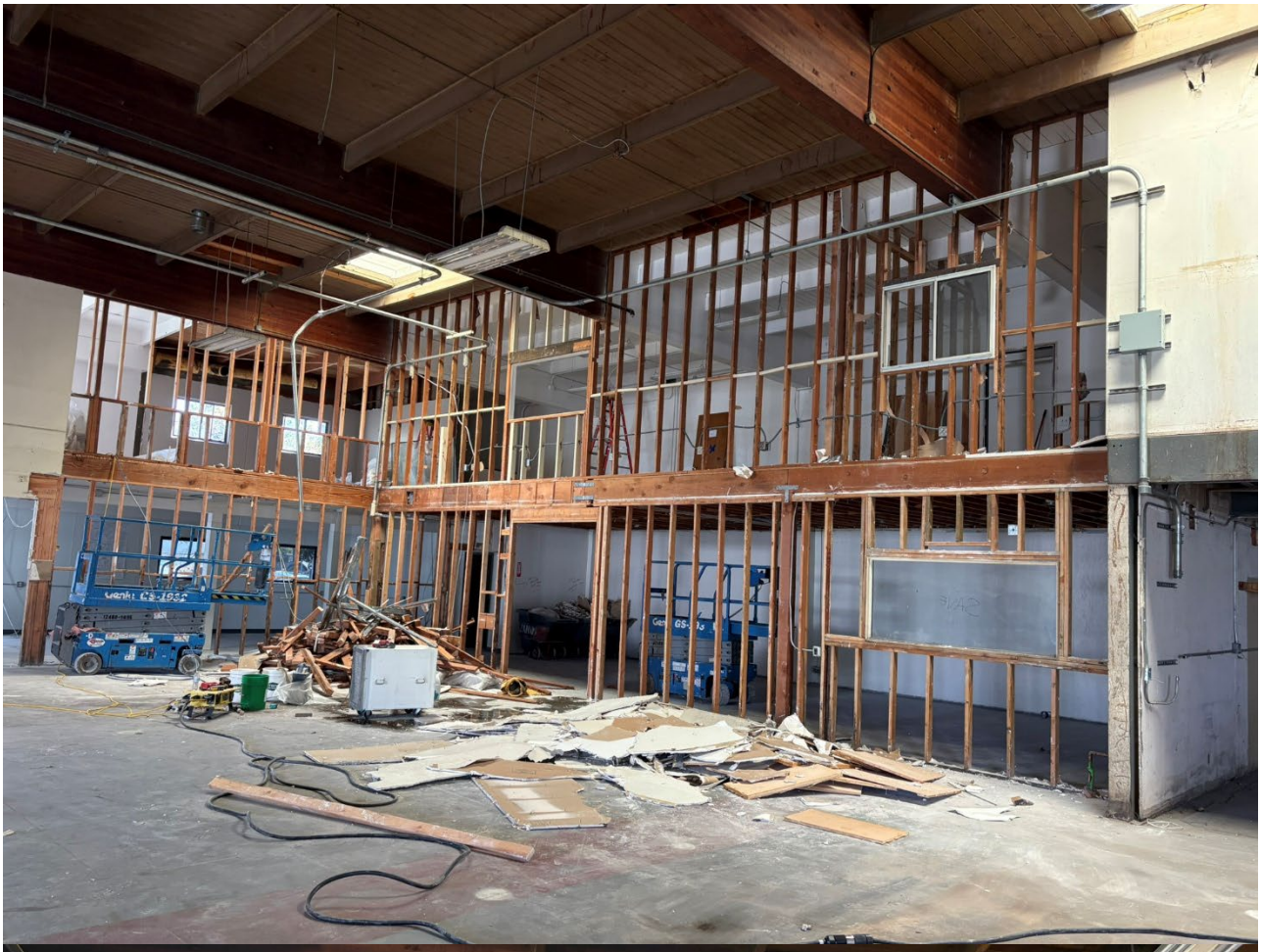
1. Ongoing construction

Budget status and outlook

Total budget approved for Phase 2:	**$ 1,100,000**
Budget spent for Phase 2 (construction plans):	**$ 744,622**
Total budget spent since property purchase:	**$ 901,873 ***

*See details attached as Agenda Item 4B.1

EXIT



SAN MATEO COUNTY MOSQUITO

Transaction Report

July 1, 2021-April 25,2026

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10	Column11
	Account	Date	type	Num	Name	Memo/Description	Account full name	Account	Amount	Balance
6010 Building Improvements										
	6010 Building Improvements	08/12/2021	Bill	18823561-1st half Dp	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	18989742-2nd half Dp	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-I007	Aetypic, Inc.	Geotechnical Services: 1415 N. Carolan Ave Improvement Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	11,352	33,298
	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	12,947	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 03/31/2024; 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	8,250	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	18,967	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	11,947	332,327
	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	24,338	396,959
	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	407,328
	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	189,477	596,805

6010 Building Improvements	05/01/2025	Bill	B25-0347	City of Burlingame	Building Permit for 1415 N Carolan Ave Improvement Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	139,109	735,914
6010 Building Improvements	05/09/2025	Bill	24-14-11	Capital Program Management Inc.	Construction Mgmt Services thru 04/30/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,523	739,437
6010 Building Improvements	05/18/2025	Bill	AET -2025-D007	Aetypic, Inc.	Part 2 Prof. Services thru 04/25/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	24,837	764,274
6010 Building Improvements	06/06/2025	Bill	24-14-12	Capital Program Management Inc.	Construction Mgmt Services thru 05/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,351	769,626
6010 Building Improvements	06/10/2025	Bill	1415 N. Carolan	Central County Fire Dept.	Fire Flow Test Applic. Fee-1415 N Carolan Ave	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	432	770,058
6010 Building Improvements	7/22/2025	Bill	97322	Safe2core	Concrete Cutting & Utility Location	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,100	778,158
6010 Building Improvements	8/8/2025	Bill	24-14-14	Capital Program Management Inc.	Construction Management Service	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,043	782,200
6010 Building Improvements	9/8/2025	Bill	24-14-15	Capital Program Management Inc.	Construction Management Service	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,100	786,300
6010 Building Improvements	9/29/2025	Bill	AET-2025-H013	Aetypic, Inc.	Part 2-D Construction Documents	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	10,663	796,963
6010 Building Improvements	10/10/2025	Bill	24-14-16	Capital Program Management Inc.	Capital Program Management Fees	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,158	801,121
6010 Building Improvements	10/23/2025	Bill	AET-2025-I007R	Aetypic, Inc.	Part 2-D: Construction Docs thru 09/26/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	9,340	810,461
6010 Building Improvements	11/10/2025	Bill	24-14-17	Capital Program Management Inc.	Construction Mgmt Services thru 10/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,368	812,829
6010 Building Improvements	11/17/2025	Bill	AET-2025-J017	Aetypic, Inc.	Part 2-D: Construction Docs thru 10/31/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,425	818,254
6010 Building Improvements	12/08/2025	Bill	24-14-18	Capital Program Management Inc.	Construction Mgmt Services thru 11/30/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,252	820,506
6010 Building Improvements	1/9/2026	Bill	24-14-19	Capital Program Management Inc.	Construction Mgmt Services thru 12/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,465	823,971
6010 Building Improvements	2/6/2026	Bill	24-14-20	Capital Program Management Inc.	Construction Mgmt Services thru 1/31/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,830	827,801
6010 Building Improvements	3/6/2026	Bill	24-14-21	Capital Program Management Inc.	Construction Mgmt Services thru 1/31/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	21,914	849,715
6010 Building Improvements	3/25/2026	Bill	AET-2026-B008	Aetypic, Inc.	Part 2-D: Construction Docs thru 02/27/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,200.00	853,915
6010 Building Improvements	3/25/2026	Bill	AET-2026-B009	Aetypic, Inc.	Part 3: Bidding Services thru 02/27/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,675.00	857,590
6010 Building Improvements	4/9/2026	Bill	AET-2026-C007	Aetypic, Inc.	Part 3: Bidding & Plan CK Servl thru 03/27/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,896.25	859,486
6010 Building Improvements	4/10/2026	Bill	24-14-22	Capital Program Management Inc.	Construction Mgmt Services thru 3/31/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	20,727.41	880,214
6010 Building Improvements	5/13/2026	Bill	Demo Waste Permit	City of Burlingame	Recycling Deposits for 1415 N. Carolan	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	10,000.00	890,214
6010 Building Improvements	5/13/2026	Bill	24-14-23	Capital Program Management Inc.	Construction Mgmt Services thru 4/30/2026	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	11,659.25	901,873

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Agenda Item 4B

Preliminary
Monthly Financial Report
Month Ending April 30, 2026

Staff Recommendation: Motion to recommend approval of April 30, 2026, preliminary Financial Report.

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1, 2025, through April 30, 2026 (YTD) were $ 7,485,588 . Total expenditures YTD were $ 6,095,529 and the change in fund balance was $ 1,390,060. The District had $ 6,805,254 cash available in County Treasury and $ 5,783,396 in CalCLASS.

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance 7/1/2025:	$ 11,860,725	$ 134,931	$ 11,995,656
Revenues/Resources	$ 7,481,765	$ 3,823	$ 7,485,588
Due To (From) Funds/Rounding	(108,892)	108,892	$ -
Expenditures	$ 5,943,595	$ 151,934	$ 6,095,528
Change in Fund Balance	1,429,279	(39,219)	$ 1,390,060
*** Ending Fund Balance**	$ 13,290,004	$ 95,712	$ 13,385,715

*** Components of Fund Balance:**			
Nonspendable (Inventory)	$ 151,953	$ -	$ 151,953
Pension Rate Stabilization Reserve	$ 134,392	$ -	$ 134,392
Assigned (Capital Improvements)	$ -	$ 95,712	$ 95,712
Public Health Emergency Fund	$ 200,000	$ -	$ 200,000
Natural Disaster Emergency Fund	$ 200,000	$ -	$ 200,000
Real Property Acquisiton Fund	$ 5,884,670	$ -	$ 5,884,670
Debt Service Repayment Fund	$ -	$ -	$ -
Unrestricted Fund Balance	$ 6,718,989	$ -	$ 6,718,989
Total	$ 13,290,004	$ 95,712	$ 13,385,715

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Budget Variances

Revenues

The actual revenue received through April 30, 2026, was $ 7,485,588 which was over the budget by $ 221,243. This difference is composed of increased program revenue of $ 35,673, timing differences and reduced Grant Revenue of $184,000 to be re-budgeted next year, increased tax revenue of $ 194,643, and additional other revenue of $ 174,928.

Expenditures

Expenditures through April 30, 2026, were $ 6,095,529, which were under the budget of $ 6,387,675 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over (Under)	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	$57,085	98.1%	Timing of Employee Salaries and position vacancy
Employee Benefits	Over	$34,309	102.5%	Use of benefits greater than budgeted
Admin	Over	$20,360	105.1%	Timing of administrative expenditures
Public Outeach	Under	$31,613	64.8%	Insurance Expenditures less than budgeted
Computer Hardware & Software	Under	$158,175	16.9%	Timing of I.T. expenditures
Facilities Maintenance	Under	$17,945	56.8%	Timing of maintenance expenditures
Laboratory	Under	$31,029	70.9%	Timing of Laboratory expenditures
Capital Improvements	Under	$6,143,024	2.4%	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.

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.

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

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

   As of April 30, 2026, accounts receivable outstanding greater than 90 days total is $ 0.

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 4169 through 4224. Last month's check number ended at 4168. All checks written were to vendors on accounts, retired employees, or reimbursements to current employees, according to District policy. In April 2026, 56 checks written by the General Fund totaled $ 267,367.48. In addition, the District wrote 3 checks from the Capital Fund totaling $ 26,655.70 (check numbers 1344 through 1346).

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.

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Apr 30, 2026

	Total Apr 30, 26	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,700,020	6,700,020	-
1013 · Checking -US Bank - GF x3353	(74,899)	(74,899)	-
1018 · Cash-Cal CLASS	5,783,396	5,783,396	-
1020 · Cash-County Treasury-CPF x2705	105,234	-	105,234
1023 · Checking -US Bank - CPF x4183	(11,460)	-	(11,460)
1026 · County Funds - FMV	60,484	58,546	1,938
1030 · Petty Cash	351	351	-
1035 · PARS Pension Rate Stabilization	134,392	134,392	-
Total Checking/Savings	12,697,518	12,601,806	95,712
Accounts Receivable			
1100 · Accounts Receivable	14,929	14,929	-
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	14,929	14,929	-
Other Current Assets			
1106 · Other Receivables	232	232	-
12000 · Deposits in Transit	686	686	-
1220 · VCJPA-Member Contingency Fund	550,684	550,684	-
1230 · Pesticide Inventory	151,953	151,953	-
1300 · Prepaid Items	17,150	17,150	-
Total Other Current Assets	720,704	720,704	-
Total Current Assets	13,433,151	13,337,439	95,712
TOTAL ASSETS	**13,433,151**	**13,337,439**	**95,712**
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	47,436	47,436	-
Total Accounts Payable	47,436	47,436	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	-
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	47,436	47,436	-
Total Liabilities	47,436	47,436	-
Fund Balance			
Beginning Fund Balance, 7/1/2025	11,995,656	11,860,725	134,931
Due To (From) Funds	-	(108,892)	108,892
Revenues Over Expenditures	1,390,060	1,538,171	(148,111)
Ending Fund Balance *	**13,385,715**	**13,290,004**	**95,712**
TOTAL LIABILITIES & FUND BALANCE	**13,433,151**	**13,337,439**	**95,712**
*** COMPONENTS OF ENDING FUND BALANCE**			
Nonspendable (Inventory)	151,953	151,953	-
Pension Rate Stabilization Reserve	134,392	134,392	-
Assigned (Capital Improvements)	95,712	-	95,712
Public Health Emergency Fund	200,000	200,000	-
Natural Disaster Emergency Fund	200,000	200,000	-
Real Property Acquisiton Fund	5,884,670	5,884,670	-
Debt Service Repayment Fund	-	-	-
Unrestricted Fund Balance (Includes Working Capital)	6,718,989	6,718,989	-
Total Fund Balance	**13,385,715**	**13,290,004**	**95,712**

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance 7/1/2025:	$ 11,860,725	$ 134,931	$ 11,995,656
Revenues/Resources	$ 7,481,765	$ 3,823	$ 7,485,588
Due To (From) Funds/Rounding	(108,892)	108,892	$ -
Expenditures	$ 5,943,595	$ 151,934	$ 6,095,528
Change in Fund Balance	1,429,279	(39,219)	$ 1,390,060
*** Ending Fund Balance**	$ 13,290,004	$ 95,712	$ 13,385,715

*** Components of Fund Balance:**			
Nonspendable (Inventory)	$ 151,953	$ -	$ 151,953
Pension Rate Stabilization Reserve	$ 134,392	$ -	$ 134,392
Assigned (Capital Improvements)	$ -	$ 95,712	$ 95,712
Public Health Emergency Fund	$ 200,000	$ -	$ 200,000
Natural Disaster Emergency Fund	$ 200,000	$ -	$ 200,000
Real Property Acquisiton Fund	$ 5,884,670	$ -	$ 5,884,670
Debt Service Repayment Fund	$ -	$ -	$ -
Unrestricted Fund Balance	$ 6,718,989	$ -	$ 6,718,989
Total	$ 13,290,004	$ 95,712	$ 13,385,715

Statement of Revenues, Expenditures Budget vs. Actual
July 2025 through June 2026

Month of Report: Apr, 2026	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
GENERAL FUND:											
Ordinary Revenues/Expenditures											
Revenues											
Total 4000 · PROGRAM REVENUES	2,923,385	2,655,167	(268,218)	90.8%	2,619,494	35,673	101.4%	721,757	720,204	(1,553)	99.8%
Total 4100 · PROPERTY TAX REVENUES	3,934,907	3,543,121	(391,786)	90.0%	3,514,957	28,164	100.8%	1,023,253	1,021,360	(1,893)	99.8%
Total 4200 · OTHER TAX REVENUES	842,000	892,916	50,916	106.0%	726,437	166,479	122.9%	86	267	181	310.3%
Total 4300 · OTHER REVENUES	324,000	390,562	66,562	120.5%	219,457	171,105	178.0%	44,455	74,360	29,905	167.3%
Total 4800 · GRANT REVENUE	184,000	-	(184,000)	0.0%	184,000	(184,000)	0.0%		-	-	0.0%
Total Revenues	8,208,292	7,481,765	(726,527)	91.1%	7,264,345	217,420	103.0%	1,789,551	1,816,191	26,640	101.5%
Expenditures											
Total 5000 · SALARIES & WAGES	3,655,242	2,888,637	766,605	79.0%	2,945,722	(57,085)	98.1%	256,559	266,472	9,913	103.9%
Total 5100 · EMPLOYEE BENEFITS	1,605,234	1,408,677	196,557	87.8%	1,374,368	34,309	102.5%	113,068	116,627	3,559	103.1%
Total 5200 · TRAINING - BOARD & STAFF	62,591	63,826	(1,235)	102.0%	59,289	4,537	107.7%	1,627	1,103	(524)	67.8%
Total 5300 · ADMINISTRATION	438,742	418,832	19,910	95.5%	398,472	20,360	105.1%	176,495	164,924	(11,571)	93.4%
Total 5400 · INSURANCE	368,257	366,084	2,173	99.4%	368,257	(2,173)	99.4%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	227,956	32,237	195,719	14.1%	190,412	(158,175)	16.9%	16,737	935	(15,802)	5.6%
Total 5500 · FACILITIES MAINTENANCE	54,482	23,565	30,917	43.3%	41,510	(17,945)	56.8%	7,157	916	(6,241)	12.8%
Total 5550 · UTILITIES	79,958	67,338	12,620	84.2%	69,511	(2,173)	96.9%	6,518	8,184	1,666	125.6%
Total 5600 · FLEET MAINTENANCE	42,022	25,187	16,835	59.9%	30,194	(5,007)	83.4%	6,059	2,062	(3,997)	34.0%
Total 5700 · OPERATIONS	249,676	197,373	52,303	79.1%	196,030	1,343	100.7%	7,633	58,995	51,362	772.9%
Total 5800 · LABORATORY	113,195	75,550	37,645	66.7%	106,579	(31,029)	70.9%	6,114	2,283	(3,831)	37.3%
Total 5900 · PUBLIC OUTREACH	111,284	58,195	53,089	52.3%	89,808	(31,613)	64.8%	16,570	2,757	(13,813)	16.6%
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%
Total Expenditures	7,326,733	5,943,595	(1,383,138)	81.1%	6,188,246	(244,651)	96.0%	614,537	625,259	10,722	101.7%
General Fund Net Revenues Over Expenditures	881,559	1,538,171	656,612		1,076,099	462,072		1,175,014	1,190,932	15,918	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	3,823	(3,823)	0.0%	-	3,823	0.0%	-	1,509	1,509	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	8,310,782	151,934	8,158,848	1.8%	6,294,958	(6,143,024)	2.4%	1,007,912	15,278	(992,634)	1.5%
Capital Improvement Fund Net Revenue Over Expenditures	(8,310,782)	(148,111)	8,162,671		(6,294,958)	6,146,847		(1,007,912)	(13,769)	994,143	
General & Capital Fund Net Revenue Over Expenditures	(7,429,223)	1,390,060	8,819,283		(5,218,859)	6,608,919		167,102	1,177,163	1,010,061	

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - April 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	139,625.03	111,418.00	28,207.03	125.32%
4020 Special Benefit Assessmnt-2031	2,075,260.41	2,067,629.00	7,631.41	100.37%
4030 Special Mosquito Tax - 2439	440,281.46	440,447.00	-165.54	99.96%
Total 4000 PROGRAM REVENUES	**$ 2,655,166.90**	**$ 2,619,494.00**	**$ 35,672.90**	**101.36%**
4100 PROPERTY TAX REVENUES				
4105 Current - Secured - 1021	3,315,360.36	3,301,021.00	14,339.36	100.43%
4110 Current - Unsecured - 1031	159,808.73	157,682.00	2,126.73	101.35%
4115 Prior Year - Unsecured - 1033	-2,115.04		-2,115.04	
4120 Current -Secured SB813-1041	63,658.54	50,354.00	13,304.54	126.42%
4140 State Homeowner Prop-1831	4,897.90	5,900.00	-1,002.10	83.02%
4160 Prior Year - 1043, 1045	1,510.23		1,510.23	
Total 4100 PROPERTY TAX REVENUES	**$ 3,543,120.72**	**$ 3,514,957.00**	**$ 28,163.72**	**100.80%**
4200 OTHER TAX REVENUES				
4210 ERAF Rebate-1046	726,529.43	592,000.00	134,529.43	122.72%
4220 Redevelop Passthrough-1024,1047,2647	166,336.50	134,437.00	31,899.50	123.73%
4230 Other In-Lieu Tax Distribution	50.14		50.14	
Total 4200 OTHER TAX REVENUES	**$ 892,916.07**	**$ 726,437.00**	**$ 166,479.07**	**122.92%**
4300 OTHER REVENUES				
4310 Interest Earned (Cnty GF+VCJPA)	153,356.44	95,080.00	58,276.44	161.29%
4311 Interest Earned (Cnty Cap Fund)	3,822.60	18,653.00	-14,830.40	20.49%
4312 Interest (Cal CLASS)	190,889.74	84,225.00	106,664.74	226.64%
4340 VCJPA / Misc. Income -2658	46,315.34	21,499.00	24,816.34	215.43%
Total 4300 OTHER REVENUES	**$ 394,384.12**	**$ 219,457.00**	**$ 174,927.12**	**179.71%**
4800 GRANT REVENUE			0.00	
4810 Operating Grants		184,000.00	-184,000.00	0.00%
Total 4800 GRANT REVENUE	**$ 0.00**	**$ 184,000.00**	**-$ 184,000.00**	**0.00%**
Total Income	**$ 7,485,587.81**	**$ 7,264,345.00**	**$ 221,242.81**	**103.05%**
Gross Profit	**$ 7,485,587.81**	**$ 7,264,345.00**	**$ 221,242.81**	**103.05%**
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	2,571,758.01	2,619,883.00	-48,124.99	98.16%
5015 Limited Term Employees	185,629.62	184,704.00	925.62	100.50%
5020 Seasonal Employees	117,449.26	120,573.00	-3,123.74	97.41%
5040 Board Trustees Meeting Stipend	13,800.00	20,562.00	-6,762.00	67.11%
Total 5000 SALARIES & WAGES	**$ 2,888,636.89**	**$ 2,945,722.00**	**-$ 57,085.11**	**98.06%**
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	740,263.66	764,007.00	-23,743.34	96.89%
5125 Actives - Medical Insurance	350,087.05	338,402.00	11,685.05	103.45%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - April 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5130 Actives - HRA Health Reimb Acct	13,484.39		13,484.39	
5135 Actives - Dental Insurance	26,435.10	28,083.00	-1,647.90	94.13%
5140 Actives - Dental Reimbursement	3,339.60	2,054.00	1,285.60	162.59%
5145 Actives - Vision Insurance	4,621.00	4,828.00	-207.00	95.71%
5150 Group Life Insurance	997.50	1,065.00	-67.50	93.66%
5153 Trustees - HRA Health Reimb Acct	16,064.00	19,967.00	-3,903.00	80.45%
5155 Retirees - HRA & Prescrip Reimb	4,693.72		4,693.72	
5160 Retirees - HRA & Medical Reimb	29,881.45		29,881.45	
5165 Long Term Disability - Standard	15,125.95	15,400.00	-274.05	98.22%
5170 Actives - Other Benefits	2,350.80		2,350.80	
5175 Social Security & Medicare Tax	49,819.60	42,848.00	6,971.60	116.27%
5180 CA Unemployment/Disability Tax	10,789.61	14,914.00	-4,124.39	72.35%
5182 Workers Compensation	140,724.00	142,800.00	-2,076.00	98.55%
Total 5100 EMPLOYEE BENEFITS	**$ 1,408,677.43**	**$ 1,374,368.00**	**$ 34,309.43**	**102.50%**
5200 TRAINING - BOARD & STAFF				
5205 Coastal Regional Continuing Ed.	4,333.00	3,540.00	793.00	122.40%
5210 Conferences / Workshops Board	13,983.68	15,247.00	-1,263.32	91.71%
5215 Conferences / Workshops Staff	44,930.48	38,662.00	6,268.48	116.21%
5220 Staff Training	578.90	1,840.00	-1,261.10	31.46%
Total 5200 TRAINING - BOARD & STAFF	**$ 63,826.06**	**$ 59,289.00**	**$ 4,537.06**	**107.65%**
5300 ADMINISTRATION				
5305 Board Meeting Expenses	13,731.90	11,694.00	2,037.90	117.43%
5310 Background / drug screening	308.00	771.00	-463.00	39.95%
5315 County Accounting Service Chgs	174,006.32	176,472.00	-2,465.68	98.60%
5325 HR & Finance Consultant	9,704.98	4,745.00	4,959.98	204.53%
5330 Memberships & Subscriptions	35,394.28	34,801.00	593.28	101.70%
5335 Office Expense	8,679.26	13,451.00	-4,771.74	64.53%
5340 Janitorial/Household Expense	23,703.42	24,199.00	-495.58	97.95%
5345 Prof. Services - Engineer Rpt	23,896.49	27,085.00	-3,188.51	88.23%
5350 Legal Services	47,396.50	27,546.00	19,850.50	172.06%
5355 Property Tax Stormwater Assess	3,566.00	3,688.00	-122.00	96.69%
5360 Permits	5,526.00	6,210.00	-684.00	88.99%
5365 CEQA / PEIR	5,781.49	6,306.00	-524.51	91.68%
5375 Audit	39,405.00	34,332.00	5,073.00	114.78%
5380 Copier and postage	6,869.61	4,954.00	1,915.61	138.67%
5385 Security and fire alarm	11,189.00	11,739.00	-550.00	95.31%
5390 Payroll Service	8,382.00	9,041.00	-659.00	92.71%
5395 Bank Fees (County General Fund)	1,291.45		1,291.45	
5396 Bank Fees (County Capital Fund)	1,180.69	1,438.00	-257.31	82.11%
Total 5300 ADMINISTRATION	**$ 420,012.39**	**$ 398,472.00**	**$ 21,540.39**	**105.41%**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - April 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5400 INSURANCE				
5410 Liability Insurance - VCJPA	137,980.00	136,874.00	1,106.00	100.81%
5415 Auto Physical Damage	9,125.00	8,131.00	994.00	112.22%
5420 Group Property Program	23,202.00	26,427.00	-3,225.00	87.80%
5425 VCJPA - General Fund Allocation	4,283.00	4,154.00	129.00	103.11%
5430 Group Fidelity	5,498.00	6,676.00	-1,178.00	82.35%
5435 Non-owned Aircraft	4,125.00	4,125.00	0.00	100.00%
5436 Cyber Liability	5,178.60	5,178.00	0.60	100.01%
5449 FRMS Special Assessment	176,692.43	176,692.00	0.43	100.00%
Total 5400 INSURANCE	**$ 366,084.03**	**$ 368,257.00**	**-$ 2,172.97**	**99.41%**
5450 COMPUTER HARDWARE & SOFTWARE				
5455 IT Consulting - Compu-Data	1,050.00		1,050.00	
5460 Computer Hardware	3,838.38	2,819.00	1,019.38	136.16%
5465 Computer Software	14,377.88	23,959.00	-9,581.12	60.01%
5475 Website Hosting / Microsoft	12,970.78	10,304.00	2,666.78	125.88%
5480 IT Security Grant Exp (OES)		153,330.00	-153,330.00	0.00%
Total 5450 COMPUTER HARDWARE & SOFTWARE	**$ 32,237.04**	**$ 190,412.00**	**-$ 158,174.96**	**16.93%**
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	23,564.61	41,510.00	-17,945.39	56.77%
Total 5500 FACILITIES MAINTENANCE	**$ 23,564.61**	**$ 41,510.00**	**-$ 17,945.39**	**56.77%**
5550 UTILITIES				
5560 Gas & Electricity - PG&E	32,192.59	35,397.00	-3,204.41	90.95%
5565 Water	4,797.75	4,832.00	-34.25	99.29%
5570 Phone - VOIP - Fusion/MegaPath	5,494.90	5,674.00	-179.10	96.84%
5575 Phone - Land Line-AT&T/Comcast	3,513.20	3,358.00	155.20	104.62%
5580 Phone - Mobile Devices-Verizon	21,339.14	20,250.00	1,089.14	105.38%
Total 5550 UTILITIES	**$ 67,337.58**	**$ 69,511.00**	**-$ 2,173.42**	**96.87%**
5600 FLEET MAINTENANCE				
5610 Garage Tools	1,393.32	3,830.00	-2,436.68	36.38%
5615 Garage Repairs Outside	3,273.10	4,132.00	-858.90	79.21%
5620 Auto, Hotsy, Plug, Boat, Traile	12,721.85	13,373.00	-651.15	95.13%
5630 Ops Equipment & Repairs	6,798.64	8,859.00	-2,060.36	76.74%
5635 Vehicle Accident Insur Claims	1,000.00		1,000.00	
Total 5600 FLEET MAINTENANCE	**$ 25,186.91**	**$ 30,194.00**	**-$ 5,007.09**	**83.42%**
5700 OPERATIONS			0.00	
5705 Pesticides	122,822.86	118,209.00	4,613.86	103.90%
5715 Helicopter	7,670.00	8,900.00	-1,230.00	86.18%
5720 Safety Equipment	4,585.44	3,316.00	1,269.44	138.28%
5725 Apparel - Uniforms & Boots	11,091.39	10,566.00	525.39	104.97%
5730 Mosquito Fish	3,238.58	136.00	3,102.58	2381.31%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - April 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5735 Fuel	47,965.18	54,903.00	-6,937.82	87.36%
Total 5700 OPERATIONS	**$ 197,373.45**	**$ 196,030.00**	**$ 1,343.45**	**100.69%**
5800 LABORATORY				
5805 Disease Surveillance	3,609.90	10,583.00	-6,973.10	34.11%
5810 Sentinel Chicken Flocks/Supply		2,000.00	-2,000.00	0.00%
5815 Mosquito Blood	3,940.00	4,007.00	-67.00	98.33%
5820 Dry Ice	11,377.48	13,998.00	-2,620.52	81.28%
5825 Lab Supplies	4,410.68	9,766.00	-5,355.32	45.16%
5830 Lab Biowaste Disposal	1,090.00	1,242.00	-152.00	87.76%
5835 Lab Equip. Repair	503.00	6,934.00	-6,431.00	7.25%
5840 Lab Equip. Maintenance	3,104.08	5,796.00	-2,691.92	53.56%
5845 Lab PCR Supplies	29,473.04	34,211.00	-4,737.96	86.15%
5850 Lab PCR Maintenance	18,041.89	18,042.00	-0.11	100.00%
Total 5800 LABORATORY	**$ 75,550.07**	**$ 106,579.00**	**-$ 31,028.93**	**70.89%**
5900 PUBLIC OUTREACH				
5910 Media and Network	48,578.78	77,187.00	-28,608.22	62.94%
5920 Promotion & Printing	9,615.98	12,621.00	-3,005.02	76.19%
Total 5900 PUBLIC OUTREACH	**$ 58,194.76**	**$ 89,808.00**	**-$ 31,613.24**	**64.80%**
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	114,440.97	6,166,458.00	-6,052,017.03	1.86%
6020 Equipment - Operations & Admin	-11,500.00		-11,500.00	
6025 Software		66,670.00	-66,670.00	0.00%
6030 Vehicle Leases	47,811.86	61,830.00	-14,018.14	77.33%
Total 6000 CAPITAL IMPROVEMENTS	**$ 150,752.83**	**$ 6,294,958.00**	**-$ 6,144,205.17**	**2.39%**
6500 DEBT SERVICE				
6510 Principal Payments	225,720.57	219,359.00	6,361.57	102.90%
6520 Interest Payments	92,373.55	98,735.00	-6,361.45	93.56%
Total 6500 DEBT SERVICE	**$ 318,094.12**	**$ 318,094.00**	**$ 0.12**	**100.00%**
Total Expenses	**$ 6,095,528.17**	**$ 12,483,204.00**	**-$ 6,387,675.83**	**48.83%**
Net Operating Income	**$ 1,390,059.64**	**-$ 5,218,859.00**	**$ 6,608,918.64**	**-26.64%**
Net Income	**$ 1,390,059.64**	**-$ 5,218,859.00**	**$ 6,608,918.64**	**-26.64%**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
April 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	8,489.19	5,723.00	2,766.19	148.33%
4020 Special Benefit Assessmnt-2031	585,172.10	589,437.00	-4,264.90	99.28%
4030 Special Mosquito Tax - 2439	126,542.90	126,597.00	-54.10	99.96%
Total 4000 PROGRAM REVENUES	**$ 720,204.19**	**$ 721,757.00**	**-$ 1,552.81**	**99.78%**
4100 PROPERTY TAX REVENUES				
4105 Current - Secured - 1021	1,002,498.75	1,017,195.00	-14,696.25	98.56%
4120 Current -Secured SB813-1041	18,861.03	6,058.00	12,803.03	311.34%
Total 4100 PROPERTY TAX REVENUES	**$ 1,021,359.78**	**$ 1,023,253.00**	**-$ 1,893.22**	**99.81%**
4200 OTHER TAX REVENUES				
4220 Redevelop Passthrough-1024,1047,2647	216.75	86.00	130.75	252.03%
4230 Other In-Lieu Tax Distribution	50.14		50.14	
Total 4200 OTHER TAX REVENUES	**$ 266.89**	**$ 86.00**	**$ 180.89**	**310.34%**
4300 OTHER REVENUES				
4310 Interest Earned (Cnty GF+VCJPA)	56,779.33	31,333.00	25,446.33	181.21%
4311 Interest Earned (Cnty Cap Fund)	1,509.35	5,199.00	-3,689.65	29.03%
4312 Interest (Cal CLASS)	17,496.19	7,795.00	9,701.19	224.45%
4340 VCJPA / Misc. Income -2658	84.86	128.00	-43.14	66.30%
Total 4300 OTHER REVENUES	**$ 75,869.73**	**$ 44,455.00**	**$ 31,414.73**	**170.67%**
Total Income	**$ 1,817,700.59**	**$ 1,789,551.00**	**$ 28,149.59**	**101.57%**
Gross Profit	**$ 1,817,700.59**	**$ 1,789,551.00**	**$ 28,149.59**	**101.57%**
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	247,308.87	232,259.00	15,049.87	106.48%
5015 Limited Term Employees	17,763.60	17,591.00	172.60	100.98%
5020 Seasonal Employees		3,926.00	-3,926.00	0.00%
5040 Board Trustees Meeting Stipend	1,400.00	2,783.00	-1,383.00	50.31%
Total 5000 SALARIES & WAGES	**$ 266,472.47**	**$ 256,559.00**	**$ 9,913.47**	**103.86%**
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	68,129.44	65,273.00	2,856.44	104.38%
5125 Actives - Medical Insurance	36,371.14	35,818.00	553.14	101.54%
5135 Actives - Dental Insurance	2,669.70	2,851.00	-181.30	93.64%
5140 Actives - Dental Reimbursement		345.00	-345.00	0.00%
5145 Actives - Vision Insurance	466.70	485.00	-18.30	96.23%
5150 Group Life Insurance	99.75	108.00	-8.25	92.36%
5153 Trustees - HRA Health Reimb Acct	1,700.00	2,579.00	-879.00	65.92%
5160 Retirees - HRA & Medical Reimb	1,638.21		1,638.21	
5165 Long Term Disability - Standard	1,550.68	1,540.00	10.68	100.69%
5175 Social Security & Medicare Tax	3,914.50	3,732.00	182.50	104.89%
5180 CA Unemployment/Disability Tax	86.80	337.00	-250.20	25.76%
Total 5100 EMPLOYEE BENEFITS	**$ 116,626.92**	**$ 113,068.00**	**$ 3,558.92**	**103.15%**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
April 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5200 TRAINING - BOARD & STAFF				
5210 Conferences / Workshops Board		670.00	-670.00	0.00%
5215 Conferences / Workshops Staff	1,103.27	773.00	330.27	142.73%
5220 Staff Training		184.00	-184.00	0.00%
Total 5200 TRAINING - BOARD & STAFF	**$ 1,103.27**	**$ 1,627.00**	**-$ 523.73**	**67.81%**
5300 ADMINISTRATION				
5305 Board Meeting Expenses	655.69	665.00	-9.31	98.60%
5310 Background / drug screening	77.00	564.00	-487.00	13.65%
5315 County Accounting Service Chgs	155,053.41	155,205.00	-151.59	99.90%
5325 HR & Finance Consultant	331.22	541.00	-209.78	61.22%
5330 Memberships & Subscriptions	246.00	0.00	246.00	
5335 Office Expense	350.42	2,162.00	-1,811.58	16.21%
5340 Janitorial/Household Expense	2,391.31	2,453.00	-61.69	97.49%
5350 Legal Services	2,641.00	4,990.00	-2,349.00	52.93%
5365 CEQA / PEIR		6,306.00	-6,306.00	0.00%
5380 Copier and postage	328.83	625.00	-296.17	52.61%
5385 Security and fire alarm	2,001.00	2,099.00	-98.00	95.33%
5390 Payroll Service	713.70	766.00	-52.30	93.17%
5395 Bank Fees (County General Fund)	134.13		134.13	
5396 Bank Fees (County Capital Fund)	122.58	119.00	3.58	103.01%
Total 5300 ADMINISTRATION	**$ 165,046.29**	**$ 176,495.00**	**-$ 11,448.71**	**93.51%**
5450 COMPUTER HARDWARE & SOFTWARE				
5460 Computer Hardware		784.00	-784.00	0.00%
5465 Computer Software	359.76	48.00	311.76	749.50%
5475 Website Hosting / Microsoft	575.40	572.00	3.40	100.59%
5480 IT Security Grant Exp (OES)		15,333.00	-15,333.00	0.00%
Total 5450 COMPUTER HARDWARE & SOFTWARE	**$ 935.16**	**$ 16,737.00**	**-$ 15,801.84**	**5.59%**
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	916.01	7,157.00	-6,240.99	12.80%
Total 5500 FACILITIES MAINTENANCE	**$ 916.01**	**$ 7,157.00**	**-$ 6,240.99**	**12.80%**
5550 UTILITIES			0.00	
5560 Gas & Electricity - PG&E	3,987.80	2,767.00	1,220.80	144.12%
5565 Water	1,193.87	876.00	317.87	136.29%
5570 Phone - VOIP - Fusion/MegaPath	576.50	573.00	3.50	100.61%
5575 Phone - Land Line-AT&T/Comcast	362.61	348.00	14.61	104.20%
5580 Phone - Mobile Devices-Verizon	2,063.42	1,954.00	109.42	105.60%
Total 5550 UTILITIES	**$ 8,184.20**	**$ 6,518.00**	**$ 1,666.20**	**125.56%**
5600 FLEET MAINTENANCE				
5610 Garage Tools		886.00	-886.00	0.00%
5615 Garage Repairs Outside		477.00	-477.00	0.00%
5620 Auto, Hotsy, Plug, Boat, Traile	1,173.28	1,310.00	-136.72	89.56%
5630 Ops Equipment & Repairs	888.78	3,386.00	-2,497.22	26.25%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
April 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Total 5600 FLEET MAINTENANCE	**$ 2,062.06**	**$ 6,059.00**	**-$ 3,996.94**	**34.03%**
5700 OPERATIONS			0.00	
5705 Pesticides	51,686.22	0.00	51,686.22	
5720 Safety Equipment	73.47	1,557.00	-1,483.53	4.72%
5725 Apparel - Uniforms & Boots	908.44	1,343.00	-434.56	67.64%
5730 Mosquito Fish	1,079.29	122.00	957.29	884.66%
5735 Fuel	5,248.00	4,611.00	637.00	113.81%
Total 5700 OPERATIONS	**$ 58,995.42**	**$ 7,633.00**	**$ 51,362.42**	**772.90%**
5800 LABORATORY				
5805 Disease Surveillance	158.81	1,032.00	-873.19	15.39%
5815 Mosquito Blood	414.00	414.00	0.00	100.00%
5820 Dry Ice	1,390.00	1,574.00	-184.00	88.31%
5825 Lab Supplies	142.03	1,770.00	-1,627.97	8.02%
5830 Lab Biowaste Disposal	109.00	113.00	-4.00	96.46%
5840 Lab Equip. Maintenance		1,211.00	-1,211.00	0.00%
5845 Lab PCR Supplies	69.06	0.00	69.06	
Total 5800 LABORATORY	**$ 2,282.90**	**$ 6,114.00**	**-$ 3,831.10**	**37.34%**
5900 PUBLIC OUTREACH				
5910 Media and Network	2,589.21	16,101.00	-13,511.79	16.08%
5920 Promotion & Printing	167.86	469.00	-301.14	35.79%
Total 5900 PUBLIC OUTREACH	**$ 2,757.07**	**$ 16,570.00**	**-$ 13,812.93**	**16.64%**
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	22,623.66	995,062.00	-972,438.34	2.27%
6020 Equipment - Operations & Admin	-11,500.00		-11,500.00	
6025 Software		6,667.00	-6,667.00	0.00%
6030 Vehicle Leases	4,032.04	6,183.00	-2,150.96	65.21%
Total 6000 CAPITAL IMPROVEMENTS	**$ 15,155.70**	**$ 1,007,912.00**	**-$ 992,756.30**	**1.50%**
Total Expenses	**$ 640,537.47**	**$ 1,622,449.00**	**-$ 981,911.53**	**39.48%**
Net Operating Income	**$ 1,177,163.12**	**$ 167,102.00**	**$ 1,010,061.12**	**704.46%**
Net Income	**$ 1,177,163.12**	**$ 167,102.00**	**$ 1,010,061.12**	**704.46%**

San Mateo County Mosquito & Vector Control District

04/30/2026

A/R Aging Summary

As of Apr 30, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
City of Foster City	4,296.10					4,296.10
City of Pacifica Public Works Wastewater	100.43					100.43
City of Redwood City, Public Works	2,241.64					2,241.64
City of San Francisco, Parks		-46.62	-147.06			-193.68
City of San Francisco, Public Utilities	2,325.05					2,325.05
City of San Mateo, Wastewater Treatment	272.10					272.10
City of South San Francisco Water Quality	296.55					296.55
San Francisco Int'l Airport	1,717.80		2,841.27			4,559.07
Sewer Authority Mid-Coastside	100.43					100.43
Silicon Valley Clean Water	931.23					931.23
TOTAL	**$ 12,281.33**	**-$ 46.62**	**$ 2,694.21**	**$ 0.00**	**$ 0.00**	**$ 14,928.92**

San Mateo County Mosquito & Vector Control District

05/28/2026

A/R Aging Summary

As of May 28, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
City of Foster City	3,832.63	463.47				4,296.10
City of Pacifica Public Works Wastewater	100.43					100.43
City of Redwood City, Public Works	2,220.51	21.13				2,241.64
City of San Francisco, Parks			-46.62	-147.06		-193.68
City of San Francisco, Public Utilities	559.38					559.38
City of San Mateo, Wastewater Treatment	272.10					272.10
San Francisco Int'l Airport	618.24	909.26				1,527.50
Sewer Authority Mid-Coastside	100.43					100.43
Silicon Valley Clean Water	488.92					488.92
TOTAL	**$ 8,192.64**	**$ 1,393.86**	**-$ 46.62**	**-$ 147.06**	**$ 0.00**	**$ 9,392.82**

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
April 30, 2026

GF-Apr 2026

Beginning Cash per District as of Mar 31, 2026		5,428,975
Reductions		
Payroll Related (ADP)	(221,068)	
Checks Written	(267,367)	
Bank Fee	(134)	
Total Reductions		(488,570)
Additions		
Abatement Services	41,454	
Property Tax Revenue	1,006,032	
Quarterly Interest	56,779	
RDA/RPTTF	217	
Special Benefit Assessment	469,908	
Special Mosquito Tax	102,081	
Misc Deposit	8,245	
Total Additions		1,684,716
Ending Cash per District as of Apr 30, 2026		**6,625,121**
Cash per County General Fund Statement		6,625,121
Difference		-

COUNTY OF SAN MATEO Verbose [D E T A I L E D T R I A L B A L A N C E] 04/01/2026-04/30/2026 Page 2
TUE, MAY 12, 2026, 8:44 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18617507 J1772---prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

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

SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance
0111 Claim on Cash			Prior to 04/01/26	10,887,256.78	5,458,281.51	5,428,975.27
	04/01/26	RJ15INTA	AutoID: JEL04072 Job: 18550 JE	56,779.33	0.00	5,485,754.60
	04/04/26	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	45,984.04	0.00	5,531,738.64
	04/15/26	ADM641526	AutoID: ITX04152 Job: 18566 JE	0.00	15,328.00	5,516,410.64
	04/15/26	HNDBN41526	AutoID: ITX04152 Job: 18566 JE	0.00	139,725.41	5,376,685.23
	04/15/26	REF6N41526	AutoID: ITX04152 Job: 18566 JE	0.00	19,278.73	5,357,406.50
	04/15/26	SEC6N41526	AutoID: ITX04152 Job: 18585 JE	1,007,464.99	0.00	6,364,871.49
	04/15/26	SECBN41526	AutoID: ITX04152 Job: 18585 JE	711,715.00	0.00	7,076,586.49
	04/15/26	UNI641526	AutoID: ITX04152 Job: 18585 JE	14,312.49	0.00	7,090,898.98
	04/21/26	JE589093	AutoID: JCA04232 Job: 18588 JE	0.00	134.13	7,090,764.85
	04/25/26	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	3,664.12	0.00	7,094,428.97
	04/29/26	RJ19N42926	AutoID: ITX04292 Job: 18595 JE	216.75	0.00	7,094,645.72
	04/30/26	SPS643026	AutoID: ITX04302 Job: 18598 JE	18,861.03	0.00	7,113,506.75
	04/30/26	FWL643026	AutoID: ITX04302 Job: 18607 JE	50.14	0.00	7,113,556.89
	04/30/26	JE589544	AutoID: JNE05042 Job: 18607 JE	0.00	488,435.77	6,625,121.12
		DR	* SUB ACCT Total *	12,746,304.67*	6,121,183.55*	6,625,121.12*

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
Capital Project Fund
April 30, 2026

CPF-Apr 2026

Beginning Cash per District as of Mar 31, 2026		107,543
Reductions		
Checks Written	(26,656)	
Bank Fee	(123)	
Total Reductions		(26,778)
Additions		
Quarterly Interest	1,509	
	11,500	
Total Additions		13,009
Ending Cash per District as of Apr 30, 2026		**93,774**
Cash per County Capital Project Fund Statement		93,774
Difference		-

COUNTY OF SAN MATEO Verbose [D E T A I L E D T R I A L B A L A N C E] 04/01/2026-04/30/2026 Page 1
TUE, MAY 12, 2026, 8:44 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18617507 J1772---prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

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

SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance
0111 Claim on Cash			Prior to 04/01/26	567,446.45	459,903.80	107,542.65
	04/01/26	RJ15INTA	AutoID: JEL04072 Job: 18550 JE	1,509.35	0.00	109,052.00
	04/21/26	JE589093	AutoID: JCA04232 Job: 18588 JE	0.00	122.58	108,929.42
	04/25/26	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	11,500.00	0.00	120,429.42
	04/30/26	JE589544	AutoID: JNE05042 Job: 18607 JE	0.00	26,655.70	93,773.72
		DR	* SUB ACCT Total *	580,455.80*	486,682.08*	93,773.72*

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement

Apr 2026

April 30, 2026

	April 10, 2026	April 24, 2026	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	80,158	81,298	
Federal W/H Tax	16,609	16,724	
Social Security Tax	-	174	A
Medicare	3,807	3,848	
CA W/H Tax	7,099	7,119	
CA SUI/DI	1,707	1,812	
Total	**109,380**	**110,974**	
ADP Process Fees PPE 03/07, 03/21	**248**	**334**	
ADP Fee Time & Attendance 04/10		**132**	
Total amount for the period:	**109,628**	**111,440**	
Total amount for the month:		**221,068**	

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 April 30, 2026

GF-Apr 2026

Transaction type	Date	Num	Name	Amount
Checking - US Bank - GF x3353				
Bill Payment (Check)	04/08/2026	4169	Charles P Hansen	-640.69
Bill Payment (Check)	04/08/2026	4170	Dennis J Jewell	-640.69
Bill Payment (Check)	04/08/2026	4171	Great-West Life & Annuity Co	-11,967.47
Bill Payment (Check)	04/08/2026	4172	San Mateo County Retirement Association	-45,102.36
Bill Payment (Check)	04/08/2026	4173	U.S. Bank PARS Account # 6746022400	-666.14
Bill Payment (Check)	04/08/2026	4174	Aim To Please Janitorial Services	-3,266.50
Bill Payment (Check)	04/08/2026	4175	Airgas Dry Ice	-693.53
Bill Payment (Check)	04/08/2026	4176	Amazon Capital Services	-3,758.94
Bill Payment (Check)	04/08/2026	4177	American Fidelity Assurance Company	-2,350.80
Bill Payment (Check)	04/08/2026	4178	Colorprint	-97.70
Bill Payment (Check)	04/08/2026	4179	Eco Medical Inc.	-218.00
Bill Payment (Check)	04/08/2026	4180	FRMS	-3,236.15
Bill Payment (Check)	04/08/2026	4181	Kim Keyser	-65.95
Bill Payment (Check)	04/08/2026	4182	Occupational Health Centers of Calif.	-231.00
Bill Payment (Check)	04/08/2026	4183	Rachel Curtis	-493.61
Bill Payment (Check)	04/08/2026	4184	RankPlus SEO	-742.00
Bill Payment (Check)	04/08/2026	4185	Recology San Mateo County	-619.07
Bill Payment (Check)	04/08/2026	4186	San Mateo County Environmental Health	-146.00
Bill Payment (Check)	04/08/2026	4187	Scholastic Inc.	-1,645.69
Bill Payment (Check)	04/08/2026	4188	Streamline	-575.40
Bill Payment (Check)	04/08/2026	4189	T-Mobile	-213.24
Bill Payment (Check)	04/08/2026	4190	Tara Roth	-280.00
Bill Payment (Check)	04/08/2026	4191	Target Specialty Products	-10,459.76
Bill Payment (Check)	04/08/2026	4192	Verizon	-1,858.54
Bill Payment (Check)	04/24/2026	4193	Great-West Life & Annuity Co	-11,967.47
Bill Payment (Check)	04/24/2026	4194	San Mateo County Retirement Association	-45,102.36
Bill Payment (Check)	04/24/2026	4195	U.S. Bank PARS Account # 6746022400	-666.14
Bill Payment (Check)	04/24/2026	4196	ADAPCO	-23,750.04
Bill Payment (Check)	04/24/2026	4197	Airgas Dry Ice	-695.00
Bill Payment (Check)	04/24/2026	4198	American Fidelity Assurance	-425.88
Bill Payment (Check)	04/24/2026	4199	Anonymous Recipes	-560.00
Bill Payment (Check)	04/24/2026	4200	Bay Alarm Company	-2,001.00
Bill Payment (Check)	04/24/2026	4201	CalPERS	-36,727.97
Bill Payment (Check)	04/24/2026	4202	Casey Stevenson	-78.16
Bill Payment (Check)	04/24/2026	4203	Cintas Corporation #0464	-491.39
Bill Payment (Check)	04/24/2026	4204	Clarke Mosquito Control Products, Inc.	-7,410.65
Bill Payment (Check)	04/24/2026	4205	Colorprint	-167.86
Bill Payment (Check)	04/24/2026	4206	Comcast	-362.61
Check	04/24/2026	4207	VOID	0.00
Bill Payment (Check)	04/24/2026	4208	Flyers Energy LLC	-4,889.25
Bill Payment (Check)	04/24/2026	4209	Fusion, LLC	-576.50
Bill Payment (Check)	04/24/2026	4210	Grainger	-242.23
Bill Payment (Check)	04/24/2026	4211	Jarvis Fay LLP	-5,802.00
Bill Payment (Check)	04/24/2026	4212	Lampire Biological Laboratories, Inc.	-414.00
Bill Payment (Check)	04/24/2026	4213	MidAmerica Administrative & Retirement	-1,700.00
Bill Payment (Check)	04/24/2026	4214	Napa Auto Parts	-484.87

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of April 30, 2026

GF-Apr 2026

Transaction type	Date	Num	Name	Amount
Bill Payment (Check)	04/24/2026	4215	Occupational Health Centers of Calif.	-77.00
Bill Payment (Check)	04/24/2026	4216	Pacific Office Automation Inc	-328.83
Bill Payment (Check)	04/24/2026	4217	PG&E	-2,072.25
Bill Payment (Check)	04/24/2026	4218	Public Agency Retirement Services (PARS)	-331.22
Bill Payment (Check)	04/24/2026	4219	Purchase Power	-541.99
Bill Payment (Check)	04/24/2026	4220	RMT Landscape Contractors, Inc.	-869.00
Bill Payment (Check)	04/24/2026	4221	Veseris	-7,833.37
Bill Payment (Check)	04/24/2026	4222	U.S. Bank	-10,739.41
Bill Payment (Check)	04/24/2026	4223	DMV	-10.00
Bill Payment (Check)	04/24/2026	4224	ADAPCO	-10,079.80
			TOTAL CHECKS	**-267,367.48**
Total Checking -US Bank - x3353 (Charged to General Fund #02706)				**-267,367.48**

Note: Previous month's check numbers were 4111-4168. Current month's check numbers are 4169-4224 (56 checks).

San Mateo County Mosquito & Vector Control District

Check Register (Capital Fund 02705)

As of April 30, 2026

CPF-Apr 2026

Transaction type	Date	Num	Name	Amount
1023 · Checking -US Bank - x4183				
Bill Payment (Check)	04/08/2026	1344	Enterprise FM Trust	-4,032.04
Bill Payment (Check)	04/24/2026	1345	Aetypic, Inc.	-1,896.25
Bill Payment (Check)	04/24/2026	1346	Capital Program Management Inc.	-20,727.41
			TOTAL CHECKS	**-26,655.70**
Total · Checking -US Bank - x4183 (Charged to Capital Project Fund #02705)				**-26,655.70**

Note: Previous month's check numbers were 1341-1343. Current month's check numbers are 1344-1346 (3 checks).

Account Number : [redacted]
Unique ID: XXXX XXXX XXXX 0569
SMCMAD
Statement Date : 04-22-2026

Apr 2026

usbank.

Corporate Account Summary

Previous Balance	$28,942.84
Purchases and Other Charges	$7,296.13
Cash Advances	$0.00
Cash Advance Fees	$0.00
Late Payment Charges	$0.00
Credits	$0.00 CR
Payments	$18,203.43 PY
New Balance	**$18,035.54**
Disputed Amount	$0.00

Payment Information

Amount Due $18,035.54

Payment due in accordance with your agreement with U.S. Bank.

QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE**1-800-344-5696**

To overnight or courier a payment, please send to:
Corporate Payment Systems
3180 Rider Trail S, Department 790428
Earth City, MO 63045-1518

Account Messages

Your account is past due $10,739.41. Past due amount is included in the amount due. Please remit immediately.

Corporate Account Activity

SMCMAD
Account Number: [redacted]
Unique ID: XXXX XXXX XXXX 0569

Total Corporate Activity
$18,203.43 CR

Post Date	Tran Date	Reference Number	Transaction Description			Amount
04-03	04-01	74798266093000000000139	PAYMENT - THANK YOU	00000	C	18,203.43 PY

New Activity

ANGELA NAKANO Account Number: [redacted] Unique ID: XXXX XXXX XXXX 2215	Purchases Cash Advances Cash Advances Fees Credits	$1,273.99 $0.00 $0.00 $0.00 CR	**Total Activity**	**$1,273.99**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-25	03-24	24055236083691337108815	WALMART.COM 800-925-6278 AR	2.50
03-25	03-24	24055236083691337622252	WALMART.COM 800-925-6278 AR	271.51

(transactions continued on next page)

✂ Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO, ND 58125-6343

[redacted] 001803554 001803554

Account Number: [redacted]
Unique ID: XXXX XXXX XXXX 0569
Amount Due: $18,035.54

Amount Enclosed $ 7,296.13

If paying by check, include coupon with payment to address below.

00000002522 000638164488614 P 2

SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

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

Account Number : [redacted]
Unique ID: XXXX XXXX XXXX 0569
Statement Date : 04-22-2026

New Activity cont

03-25	03-24	24692166083106430883535	TFS*FISHERSCI ECOM HUS 800-766-7000 TX	486.97
03-30	03-27	24431066086402186066598	SIGMAALDRICH.COM 800-325-3010 MO	273.15
04-06	04-03	24323006094293519013176	THOMAS SCIENTIFIC HOLDIN 800-345-2100 NJ	78.65
04-08	04-06	24323006097294661009555	THOMAS SCIENTIFIC HOLDIN 800-345-2100 NJ	80.16
04-20	04-19	24011346109100117321176	SCRIBD* R688106051 SCRIBD.COM CA	11.99
04-22	04-22	24036296112744192516540	LIFETECHCORP*15725802 800-955-6288 CA	69.06

CASEY STEVENSON	Purchases	$2,085.18	**Total Activity**	**$2,085.18**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 2243	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-30	03-27	24943006087402796117977	HYATT REGENCY PORTLAND PORTLAND OR 21469309 ARRIVAL:03-23-26	951.24
03-30	03-27	24943006087402796118173	HYATT REGENCY PORTLAND PORTLAND OR 21469202 ARRIVAL:03-20-26	951.24
04-08	04-07	24011346097100132293123	SP TESTRITE ALUMINUM TESTRITEALUMI NJ	147.75
04-22	04-20	24323046111046300127398	CRESCO EQUIPMENT RENTALS BURLINGAME CA	34.95

BRIAN WEBER	Purchases	$359.76	**Total Activity**	**$359.76**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 4041	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-03	04-02	24011346092100158523358	HOSTINGER* HOSTINGER.C WWW.HOSTINGER DE	359.76

SMCMVCD ADMIN	Purchases	$3,577.20	**Total Activity**	**$3,577.20**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 1667	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-25	03-24	24445006083300448581706	SPO*BONNESANTEBROADWAY BURLINGAME CA	159.30
03-26	03-24	24231686084692273102673	SAFEWAY #2878 MILLBRAE CA	17.98
03-26	03-25	24793386084000228893213	MOULTRIE BIRMINGHAM AL	155.88
03-30	03-27	24692166086109655996955	BLICK ART MATERIALS 833-315-0399 IL	320.00

(transactions continued on next page)

Account Number : [redacted]
Unique ID: XXXX XXXX XXXX 0569
Statement Date : 04-22-2026

New Activity cont				
03-31	03-30	24793386089004409874229	ETSY.COM*CMFIESTA 718-8557955 NY	12.57
04-02	04-01	24116416091714671710767	SMALLENGINESPRODEALER 561-888-4022 FL	44.06
04-03	04-02	24692166092102289097698	YELPCOM* 855-380-9357 855-380-9357 CA	90.00
04-09	04-08	24055236098708861010770	ROCK AUTO 608-661-1376 WI	200.42
04-09	04-07	24692166098107497439909	TST*LIMON - BURLINGAME BURLINGAME CA	589.88
04-09	04-08	24692166099404719428482	TST*LIMON - BURLINGAME BURLINGAME CA	43.85
04-10	04-08	24231686099709422903414	SAFEWAY #2878 MILLBRAE CA	7.98
04-10	04-08	24231686099709422903422	SAFEWAY #2878 MILLBRAE CA	13.98
04-10	04-08	24943016099010203838732	THE HOME DEPOT #0632 SAN MATEO CA	65.03
04-13	04-10	24337896101711794006606	U OF U GUEST HOUSE 8015871000 UT 29711948015871000 ARRIVAL:04-07-26	745.11
04-17	04-16	24204296106001384310073	EBAY O*24-14506-97868 SAN JOSE CA	111.16
04-17	04-17	24204296106001591597090	GOOGLE ADS3907138857 650-2530000 CA	1,000.00
			Department: 00000 Total:	$7,296.13
			Division: 00000 Total:	$7,296.13

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Credit Card Transaction Report
April 2026

Date	Transaction Type	Name	Memo/Description	Split	Amount
US Bank Purchase Card					
US Bank Visa Brian x2315					
04/02/2026	Expense	Misc-Admin	Hostinger-KVM 2-Sac state project	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	359.76
Total for US Bank Visa Brian x2315					**$ 359.76**
US Bank Visa Admin x9067					
03/24/2026	Expense	Safeway Store	Refreshment for construction bid opening	5335 ADMINISTRATION:Office Expense	17.98
03/24/2026	Expense	Misc-Admin	Bonne Sante- lunch for construction open bid	5335 ADMINISTRATION:Office Expense	159.30
03/25/2026	Expense	Misc- Ops	Moultrie Mobile-yearly cell subscription for trail cam	5330 ADMINISTRATION:Memberships & Subscriptions	155.88
03/27/2026	Expense	Misc- Outreach	Block Art-mosq. loteria outreach proj.	5910 PUBLIC OUTREACH:Media and Network	320.00
03/30/2026	Expense	Misc- Outreach	Etsy-Example for mosq. loteria outreach proj.	5910 PUBLIC OUTREACH:Media and Network	12.57
04/01/2026	Expense	Misc- Ops	Small Engine Pro Dealer-replace maruyama seeder	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	44.06
04/02/2026	Expense	Yelp	Monthly subscription	5910 PUBLIC OUTREACH:Media and Network	90.00
04/08/2026	Expense	Safeway Store	Salad and cookies for April 8, 2026 board meeting	5305 ADMINISTRATION:Board Meeting Expenses	21.96
04/08/2026	Expense	Home Depot	Shop supplies	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	65.03
04/08/2026	Expense	Rock Auto	Jeep and Nissan parts	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	200.42
04/08/2026	Expense	Misc-Admin	Limon-dinner for April 8, 2026 board meeting	5305 ADMINISTRATION:Board Meeting Expenses	633.73
04/10/2026	Expense	Misc-Admin	Univ. Guest House-Hotel Tara-PacVec & RaHP conf 4/7-4/10/26	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	745.11
04/16/2026	Expense	Ebay	Mister unloader valve	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	111.16
04/17/2026	Expense	Google Inc.	Monthly subscription	5910 PUBLIC OUTREACH:Media and Network	1,000.00
Total for US Bank Visa Admin x9067					**$ 3,577.20**
US Bank Visa Angie x8413					
03/24/2026	Expense	Walmart	Aedes targeting traps	5805 LABORATORY:Disease Surveillance	274.01
03/24/2026	Expense	Fisher Scientific	Ethanol for disease testing	5805 LABORATORY:Disease Surveillance	486.97
03/27/2026	Expense	Misc-Lab	MilliporeSigma-lure for YJ traps	5825 LABORATORY:Lab Supplies	273.15
04/06/2026	Expense	Misc-Lab	Thomas Scientific-materials to store positive samples	5805 LABORATORY:Disease Surveillance	158.81
04/19/2026	Expense	Misc-Lab	Scribd-one-time subscription insect key	5825 LABORATORY:Lab Supplies	11.99
04/22/2026	Expense	ThermoFisher Scientific	Dry stock primers for storage	5845 LABORATORY:Lab PCR Supplies	69.06
Total for US Bank Visa Angie x8413					**$ 1,273.99**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Credit Card Transaction Report
April 2026

Date	Transaction Type	Name	Memo/Description	Split	Amount
US Bank Visa Casey x8447					
03/27/2026	Expense	Hyatt Hotels	AMCA annual meeting 3/23/26-3/27/26-hotel for Kim	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	951.24
03/27/2026	Expense	Hyatt Hotels	AMCA annual meeting 3/23/26-3/27/26-hotel for Casey	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	951.24
04/07/2026	Expense	Misc- Ops	Testrite-Misc. shop supplies-TB124 84' mill finish	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	147.75
04/20/2026	Expense	Cresco Equipment Renta	Propane refill	5505 FACILITIES MAINTENANCE:Facility - Repairs & Maint	34.95
Total for US Bank Visa Casey x8447					**$ 2,085.18**
Total for US Bank Purchase Card					**$ 7,296.13**

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

Agenda Item 4C

Staff Report: FY 26-27 District Budget

San Mateo County Mosquito and Vector Control District

Presented to the Board of Trustees

Date: 5/4/2026

Executive Summary

This staff report presents the proposed FY 26-27 budget for the San Mateo County Mosquito and Vector Control District. The purpose of this document is to provide the Board of Trustees with a clear and comprehensive overview of the district's financial plan for the coming fiscal year. The report summarizes key budget figures, highlights financial trends, and includes visual analysis to facilitate informed board review. Anticipated questions and concerns from trustees are addressed, and recommendations are provided for budget approval.

Budget Overview

Key Financial Figures

The FY 26-27 budget outlines the district's anticipated revenues and expenditures for the next fiscal year. The primary sources of revenue include local property taxes, state funding, and service fees. Expenditures are allocated to operational costs, personnel, equipment, and public outreach programs.

- Revenue sources: Property taxes, interest earnings, grants
- Main expenditure categories: Salaries, benefits, capital projects
- Budget balance: The FY 2026–27 preliminary budget for Agenda Item 4C.1 FY 26-27 Budget Worksheet reflects a total of $15.06 million in both resources and expenditures, resulting in a structurally balanced budget that relies significantly on a planned use of fund balance and real property reserves to support major capital activity for the 1415 N. Carolan Ave. Improvements Project. Core operating revenues remain stable, with modest growth in property tax at 4.3%and special assessment revenues at the recommended 3%, while interest earnings are conservatively budgeted lower than prior years due to the anticipated reduction in interest-

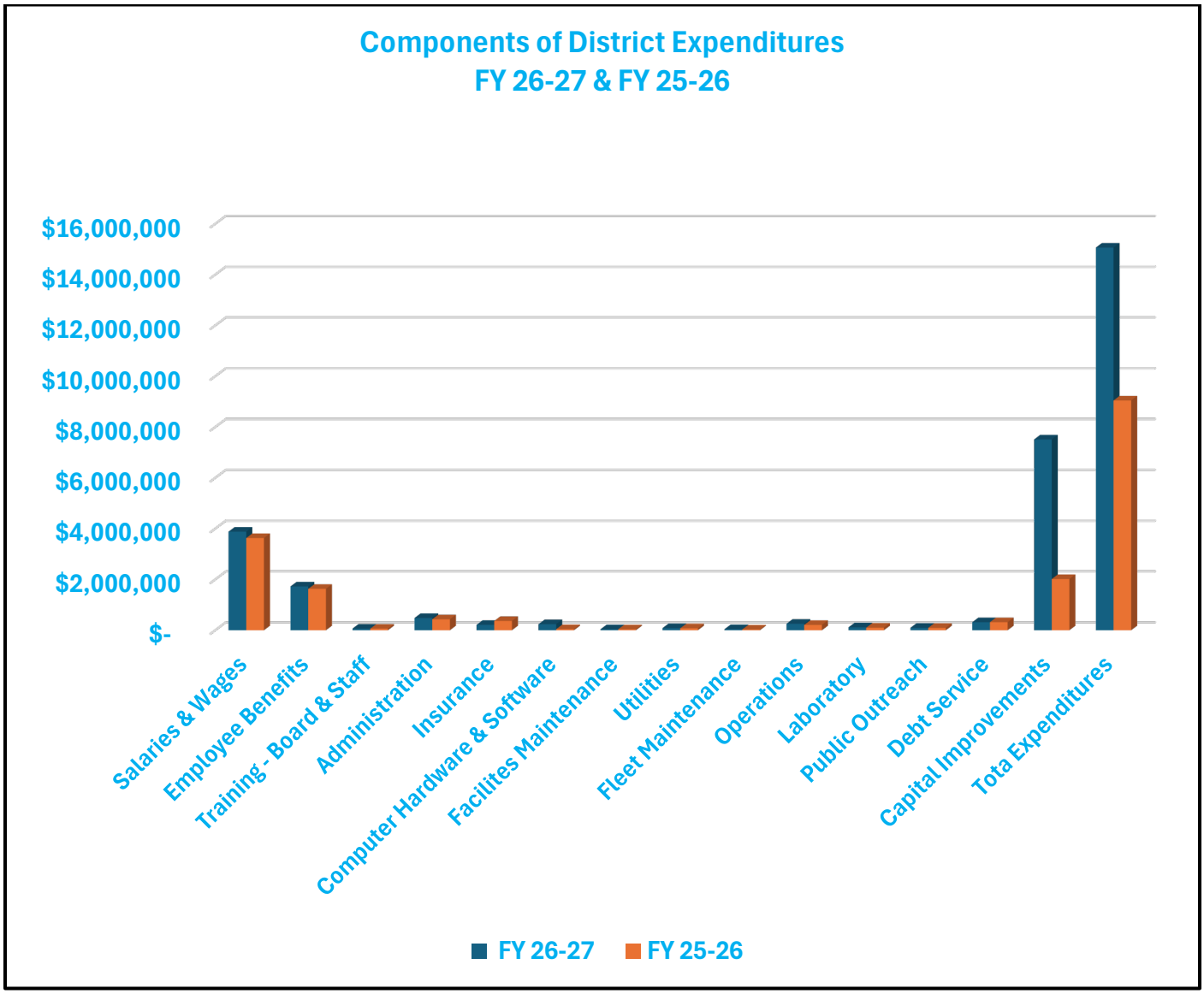
earning reserve balances assigned to the Carolan Ave. project. On the expenditure side, personnel costs (salaries and benefits) remain the largest operating component, with salaries increasing by 7% and benefits by 5.9%, consistent with staffing and benefit assumptions. Most of the remaining operating categories reflect 3.0% to 3.5% inflationary adjustments. The budget is dominated by capital expenditures, primarily for structures and facility improvements, which have driven elevated use of reserves and reduced the unrestricted fund balance to approximately $4.0 million by June 30, 2027. Though this drawdown is intentional and tied to one-time capital investments rather than ongoing operations

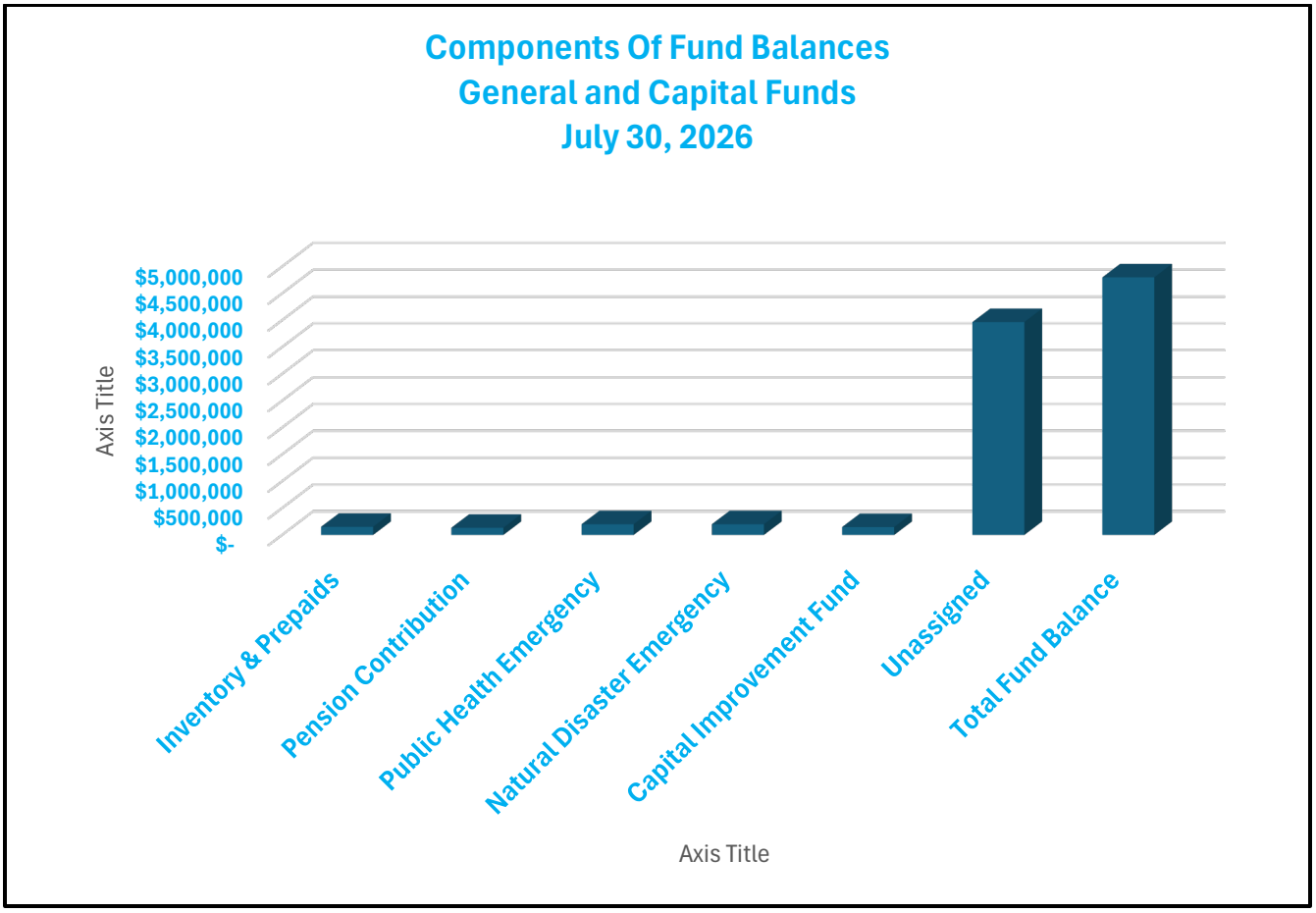
Please see the attached FY 26-27 budget document for detailed line items.

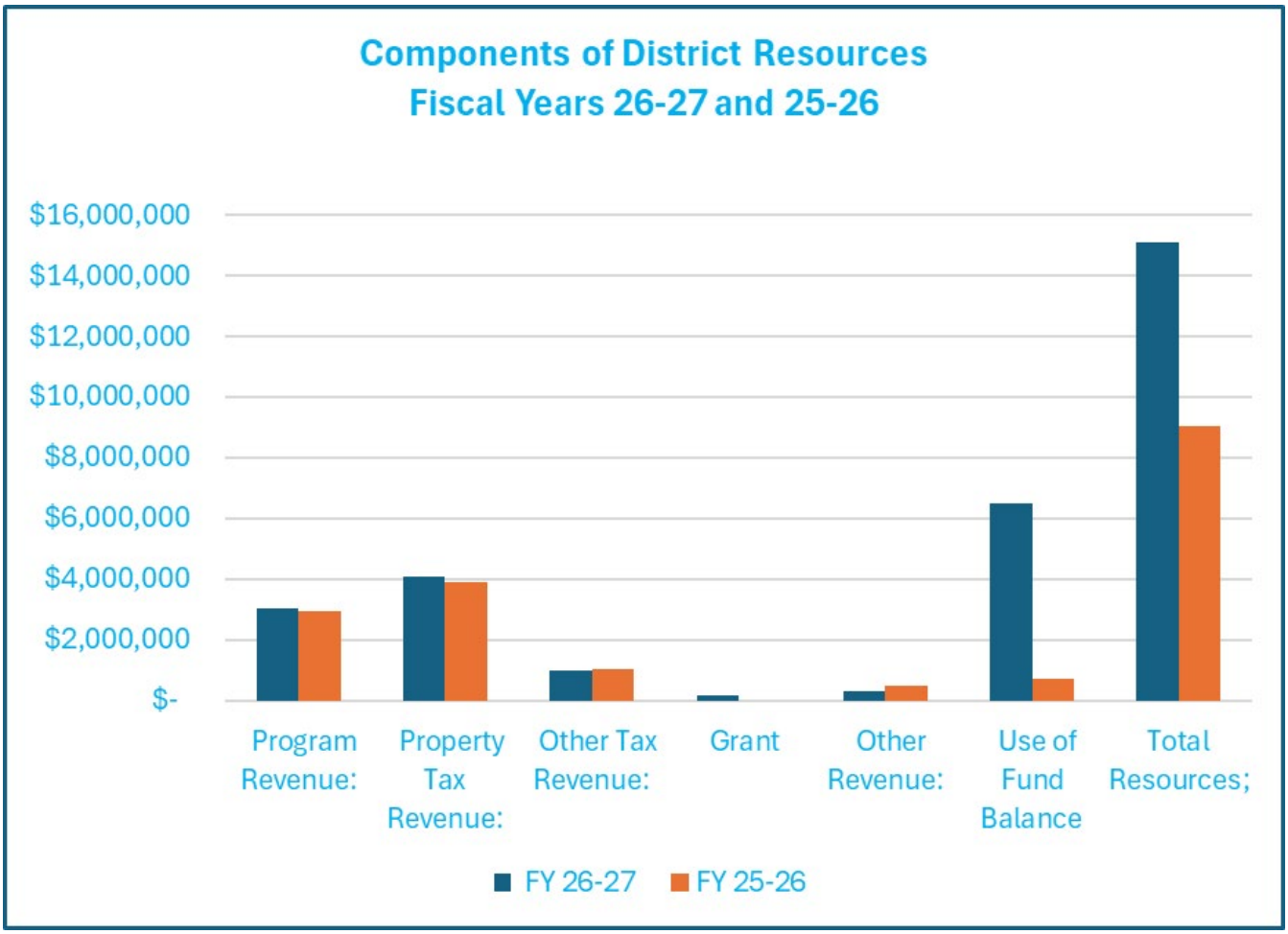
Visual Analysis

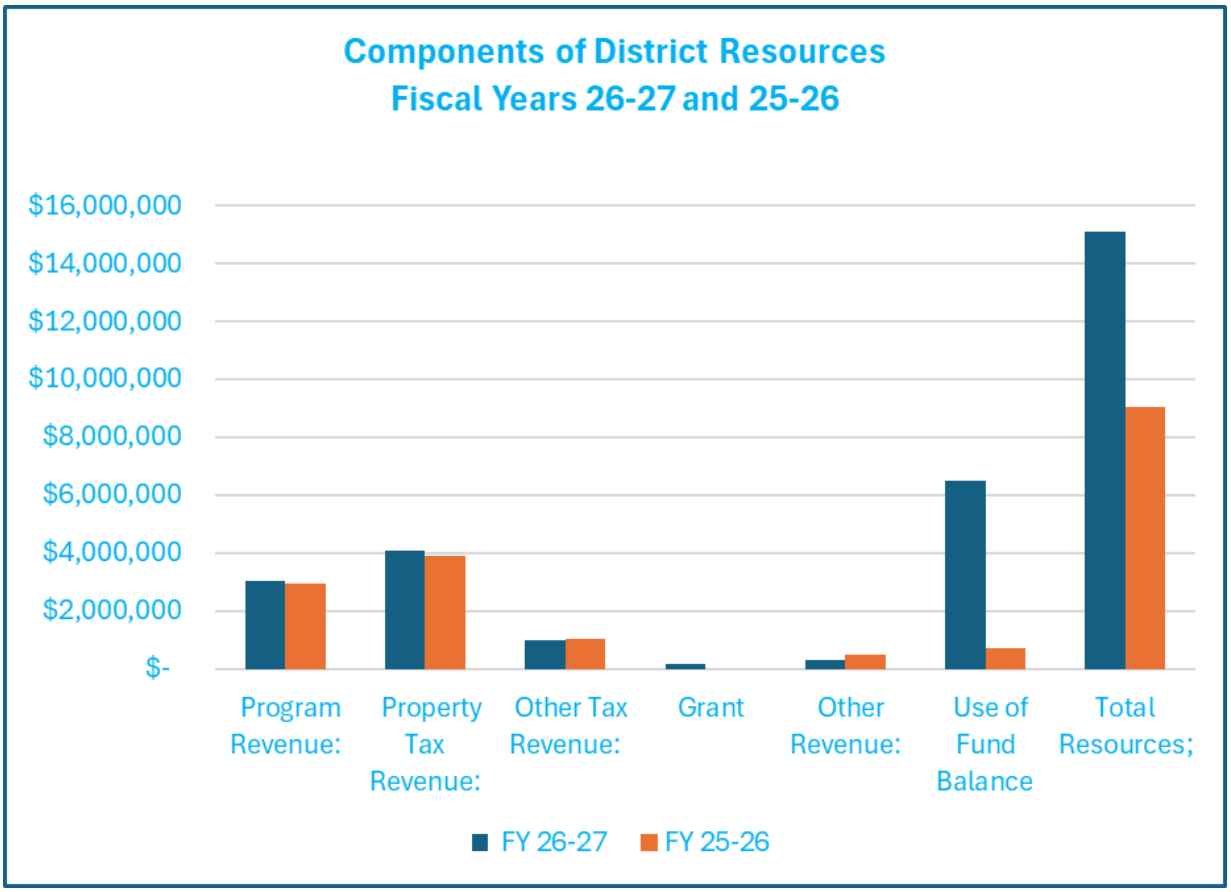
Charts and Graphs

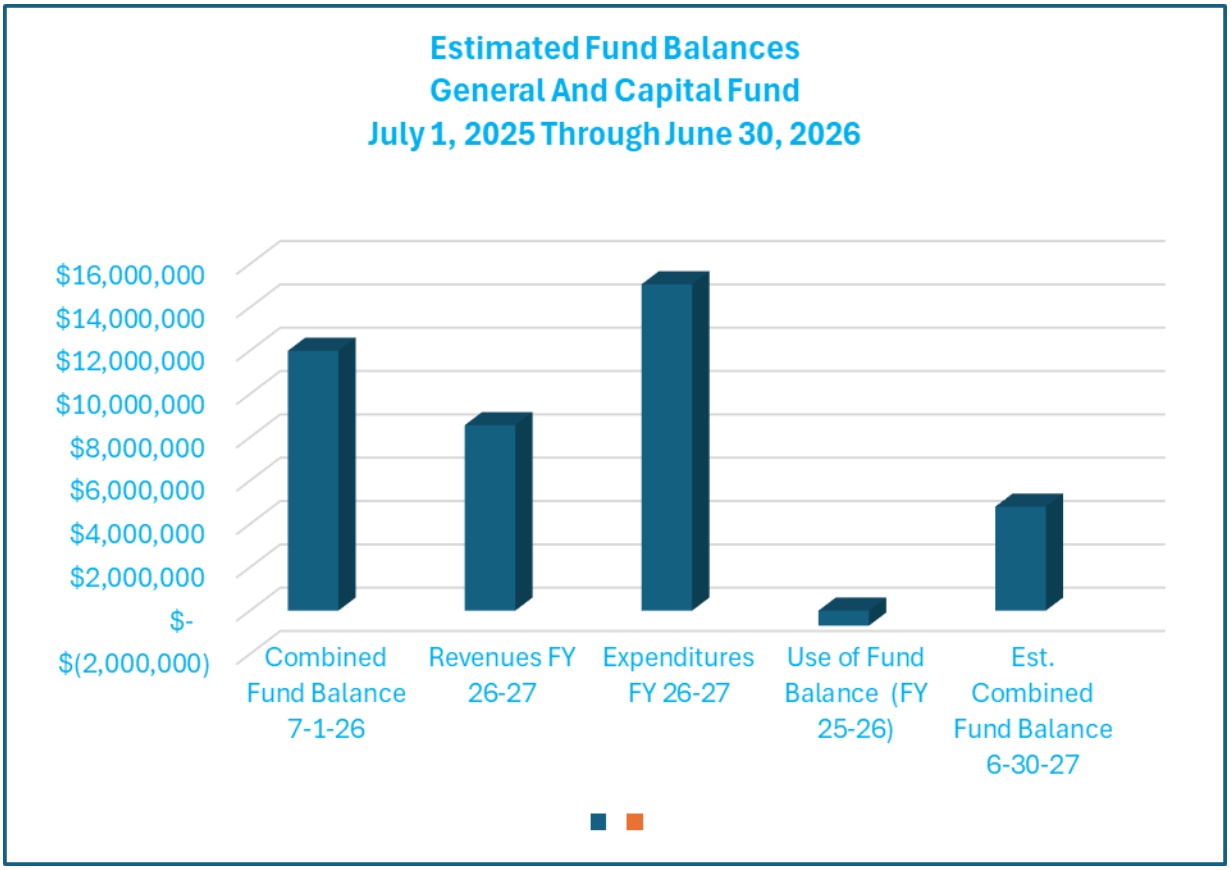
The following visual representations illustrate the allocation of funds and financial trends in the proposed budget. These charts are designed to aid in understanding the distribution and changes in district finances.




Components Of Fund Balances
General and Capital Funds
July 30, 2026
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Axis Title
Inventory & Prepaids
Pension Contribution
Public Health Emergency
Natural Disaster Emergency
Capital Improvement Fund
Unassigned
Total Fund Balance
Axis Title


Components of District Resources
Fiscal Years 26-27 and 25-26
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
Program Revenue:
Property Tax Revenue:
Other Tax Revenue:
Grant
Other Revenue:
Use of Fund Balance
Total Resources;
FY 26-27
FY 25-26


Components of District Resources
Fiscal Years 26-27 and 25-26
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
Program Revenue:
Property Tax Revenue:
Other Tax Revenue:
Grant
Other Revenue:
Use of Fund Balance
Total Resources;
FY 26-27
FY 25-26


Estimated Fund Balances
General And Capital Fund
July 1, 2025 Through June 30, 2026
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$(2,000,000)
Combined Fund Balance 7-1-26
Revenues FY 26-27
Expenditures FY 26-27
Use of Fund Balance (FY 25-26)
Est. Combined Fund Balance 6-30-27

Discussion

Notable Changes and Rationale

The FY 26-27 budget reflects several notable changes from prior years:

- Increase in personnel costs due to anticipated salary adjustments and benefits
- Enhanced allocation for equipment to support expanded vector control operations
- Additional funding for public outreach and education initiatives
- Reduction in certain operational expenses resulting from process efficiencies

These changes are intended to strengthen district capacity, improve public engagement, and maintain effective mosquito and vector control services.

Potential Impacts

The proposed budget supports continued service delivery and operational effectiveness. It ensures adequate staffing, maintains essential equipment, and addresses community needs through outreach. There are no anticipated negative impacts on district operations; however, any unforeseen revenue shortfalls could require mid-year adjustments.

The following chart shows the results of estimated combined fund balance at June 30, 2026 through June 30, 2027:

	FY 25-26	FY 26-27
COMBINED FUND BALANCE, JUNE 30:	$ 11,995,656	$ 11,303,092
FY 25-26 RESOURCES OVER EXPENDITURES:	$ 1	$ (0)
LESS USE OF FUND BALANCE INCLUDING R.E. RESERVE:	$ (692,565)	$ (6,503,137)
COMBINED FUND BALANCE, JUNE 30:	$ 11,303,092	$ 4,799,955
RESTRICTED FUND BALANCE, JUNE 30:	$ (833,974)	$ (833,974)
UNRESTRICTED FUND BALANCE, JUNE 30:	$ 10,469,118	$ 3,965,981

Conclusion

The FY 26-27 budget for the San Mateo County Mosquito and Vector Control District is designed to ensure continued operational effectiveness, address community needs, and maintain fiscal responsibility. The staff recommends approval of the proposed budget as presented.

Attached Budget Document Reference

For further details, please refer to the attached FY 26-27 budget document provided by the District staff.

Budget Worksheet For FY 26-27
San Mateo County Mosquito & Vector Control District

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget *	Recd. Thru 3/31/2026	FY 25-26 Estimated	FY 26-27 Prelim. Budget	% Change
PROGRAM REVENUES							
4010 · Service Abatement Revenue -2451	178,946	96,147	129,681	126,658	149,000	153,470	3.0%
4020 · Special Benefit Assessmnt-2031	1,820,829	2,248,040	2,304,326	1,374,825	2,304,326	2,373,456	3.0%
4030 · Special Mosquito Tax - 2439	489,214	489,368	489,379	289,277	489,379	489,379	0.0%
Subtotal	2,488,989	2,833,555	2,923,386	1,790,760	2,942,705	3,016,305	2.5%
GENERAL REVENUES - PROPERTY TAXES							
4105 · Current - Secured - 1021	3,344,563	3,515,425	3,663,342	2,129,148	3,656,236	3,813,454	4.3%
4110 · Current - Unsecured - 1031	124,382	139,116	163,664	152,496	158,850	162,027	2.0%
4115 · Prior Year - Unsecured - 1033	(1,744)	(6,614)	-	384	384	-	-100.0%
4120 · Current -Secured SB813-1041	91,587	58,834	95,400	44,798	82,956	85,445	3.0%
4130 · Prior Y. Unsecured SB813-1042	1,087	34	700	4,898	4,898	4,898	0.0%
4140 · State Homeowner Prop-1831	9,848	9,760	11,800	4,898	11,588	11,588	0.0%
4160 - Other In Lieu Taxes	4,007	1,878	-	-	-	-	
Subtotal	3,573,730	3,718,435	3,934,906	2,336,621	3,914,912	4,077,412	4.2%
GENERAL REVENUE - OTHER TAXES							
4210 · ERAF Rebate-1046 (Excess ERAF)	648,090	665,536	592,000	726,529	726,529	675,000	-7.1%
4220 · Redevelop Passthrough-1024,2647	273,789	280,240	250,000	166,120	304,906	300,000	-1.6%
Subtotal	921,879	945,776	842,000	892,649	1,031,435	975,000	-5.5%
GENERAL REVENUES - INTEREST AND MISC.							
4310 · Interest Earned (County+VCJPA)	432,013	300,126	175,000	94,499	189,000	150,000	-20.6%
4312 · Interest Earned (CalCLASS)	50,620	24,804	100,000	173,393	231,191	115,000	-50.3%
4311- Interest Capital Imp. Fund	138,390	261,270	24,000	2,313	4,731	5,000	5.7%
4340 · VCJPA / Misc. Income -2658	(1,014)	39,117	25,000	38,230	38,230	38,230	0.0%
4321 · Gain on Sale of Capital Assets			-	-	-	-	
Subtotal	620,009	625,318	324,000	308,435	463,152	308,230	-33.4%
GRANT & OTHER INCOME							
Operating Grants		-	184,000	-	-	184,000	
Subtotal	-	-	184,000	-	-	184,000	

USE OF FUND BALANCE/REAL PROPERTY RESERVE		-	7,429,224	-	692,565	6,503,137	
TOTAL RESOURCES	**7,604,607**	**8,123,083**	**15,637,516**	**5,328,465**	**9,044,769**	**15,064,084**	**66.6%**
5000 · SALARIES & WAGES							
5010 · Permanent Employees	2,851,869	2,970,522	3,218,569	2,324,449	3,192,104	3,426,062	7.3%
5015 · Limited Term Employees	210,257	220,817	229,601	167,866	229,601	242,471	5.6%
5020 · Seasonal Employees	168,864	165,092	181,876	117,449	181,876	187,333	3.0%
5040 · Board Trustees Meeting Stipend	16,300	16,300	25,200	12,400	25,200	25,200	0.0%
Total 5000 · SALARIES & WAGES	3,247,291	3,372,731	3,655,246	2,622,164	3,628,781	3,881,066	7.0%
5100 · EMPLOYEE BENEFITS							
5110 · Retirement - Employer Contribut	692,365	820,802	895,084	672,134	887,724	941,825	6.1%
5125 · Actives - Medical Insurance	367,574	399,356	408,361	313,716	431,523	449,554	4.2%
5130 · Actives - HRA Health Reimb Acct	14,809	14,664	-	0	-	-	
5135 · Actives - Dental Insurance	33,050	32,503	33,640	13,484	31,775	31,775	0.0%
5140 · Actives - Dental Reimbursement	2,348	1,788	2,054	3,340	4,420	4,575	3.5%
5145 · Actives - Vision Insurance	5,784	5,613	5,801	23,765	5,555	5,749	3.5%
5150 · Group Life Insurance	1,254	1,235	1,278	3,340	1,198	1,240	3.5%
5153 Trustees - HRA Health Reimb Acct		19,544	25,200	4,154	25,200	25,200	0.0%
5155 Retirees - HRA & Prescrip Reimb			-	898	-	-	
5160 Retirees - HRA & Medical Reimb			-	14,364	-	-	
5165 Long Term Disability - Standard	17,505	17,197	18,150	4,694	18,225	18,863	3.5%
5170 · Active - Other Benefits			-	3,313	-	-	
5175 · Social Security & Medicare Tax	58,227	60,174	54,716	47,809	72,576	77,621	7.0%
5180 · CA Unemployment/Disability Tax	14,658	15,260	18,150	10,703	10,018	19,279	92.4%
5405 · Workers Compensation	123,913	135,118	142,797	140,724	140,724	149,590	6.3%
Total 5100 - EMPLOYEE BENEFITS	1,331,487	1,523,252	1,605,232	1,256,438	1,628,938	1,725,270	5.9%
5200 · TRAINING - BOARD & STAFF							
5205 · Coastal Regional Continuing Ed.	4,104	3,420	3,540	4,333	3,540	3,664	3.5%
5210 · Conferences / Workshops Board	22,065	15,665	15,247	13,984	15,247	15,781	3.5%
5215 · Conferences / Workshops Staff	50,881	37,633	41,597	42,205	41,597	43,053	3.5%
5220 · Staff Training	265	200	2,207	579	2,207	2,284	3.5%
Total 5200- TRAINING- BOARD & STAFF	77,315	56,918	62,590	61,101	62,590	64,781	3.5%
5300 · ADMINISTRATION							
5305 · Board Meeting Expenses	16,318	15,768	15,464	12,473	15,464	16,237	5.0%
5310 · Background / drug screening	892	1,559	1,097	231	550	1,000	81.8%
5315 · County Accounting Service Chgs	146,691	170,755	176,472	18,953	176,472	182,649	3.5%
5325 · HR & Finance Consultant	9,542	7,977	5,175	9,374	9,374	10,000	6.7%

5330 · Memberships & Subscriptions	27,277	33,567	34,983	34,992	35,032	36,258	3.5%
5335 · Office Expense	10,460	9,676	15,072	7,847	9,828	15,172	54.4%
5340 · Household Expense	29,869	32,157	33,300	21,231	33,000	34,155	3.5%
5345 · Prof. Services - Engineer Rpt	25,163	23,926	27,085	23,896	23,896	24,995	4.6%
5350 · Legal Services	31,197	39,091	42,426	38,954	42,426	75,000	76.8%
5355 · Property Tax Stormwater Assess	3,426	3,495	3,688	3,566	3,566	3,691	3.5%
5360 · Permits	5,962	5,116	6,210	5,526	5,526	5,719	3.5%
5365 · CEQA / PEIR	2,801	14,215	12,541	5,781	5,781	10,000	73.0%
5375 · Audit +OPEB Actuarial	31,895	31,950	34,332	39,405	39,405	33,880	-14.0%
5380 · Copier and postage	5,559	8,553	6,357	5,763	6,357	6,579	3.5%
5385 · Security and fire alarm	11,794	11,384	11,944	9,188	11,944	12,362	3.5%
5390 · Payroll Service	9,620	9,994	10,919	7,668	10,919	11,301	3.5%
5395 · Bank Fees	1,569	2,807	1,677	1,029	1,969	2,038	3.5%
5399 - Facility Lease		-	-				
Total 5300 · ADMINISTRATION	370,036	421,990	438,742	245,878	431,509	481,037	11.5%
5400 · INSURANCE							
5410 · Liability Insurance - VCJPA	117,407	125,601	136,874	137,980	137,980	154,538	12.0%
5415 · Auto Physical Damage	3,907	7,444	8,131	9,125	9,125	9,517	4.3%
5420 · Group Property Program	39,448	27,861	26,427	23,202	23,202	26,218	13.0%
5425 · VCJPA - General Fund Allocation	3,529	3,936	4,154	4,283	4,283	4,326	1.0%
5430 · Group Fidelity	5,714	5,340	6,676	5,498	5,498	6,158	12.0%
5435 · Non-owned Aircraft	4,625	4,125	4,125	4,125	4,125	4,538	10.0%
5436 · Cyber Liability	2,951	3,541	5,178	5,179	5,179	5,696	10.0%
5445 - Business Travel - Every 3 Years	478		-	-	-	502	
5449 FRMS Special Assessment	-	-	176,692	176,692	176,692	-	
Total 5400 · INSURANCE	178,059	177,848	368,257	366,084	366,084	211,493	-42.2%
5450 · COMPUTER HARDWARE & SOFTWARE							
5455 · IT Consulting - Compu-Data	3,690	150	-	1,050	1,050	1,087	3.5%
5460 · Computer Hardware	29,051	1,405	4,140	3,838	4,038	8,679	114.9%
5465 · Computer Software	21,301	22,275	28,286	13,175	24,550	30,409	23.9%
5470 · Database & Mapping - License	25,000	25,000				-	
5475 · Website Hosting / Microsoft	10,309	11,063	11,530	12,930	14,080	14,573	
5480 · IT Security Grant (OES)			184,000	-	-	184,000	
Total 5450 · COMPUTER HARDWARE & SOFTWARE	89,352	59,892	227,956	30,993	43,718	238,748	446.1%
5500 · FACILITIES MAINTENANCE							
5505 · Facility - Repairs & Maint	39,435	36,119	54,482	22,649	37,649	38,967	3.5%
Total 5500 · FACILITIES MAINTENANCE	39,435	36,119	54,482	22,649	37,649	38,967	3.5%

5550 · UTILITIES							
5560 · Gas & Electricity - PG&E	31,933	40,024	38,840	28,205	37,112	38,410	3.5%
5565 · Water	7,079	5,366	5,946	3,604	5,946	6,154	3.5%
5570 · Phone - VOIP - MegaPath	6,376	6,583	6,808	4,918	6,808	7,047	3.5%
5575 · Phone - Land Line-AT&T/Comcast	4,342	3,857	4,056	3,151	4,056	4,198	3.5%
5580 · Phone - Mobile Devices-Verizon	22,859	23,607	24,308	19,062	24,308	29,308	20.6%
Total 5550 · UTILITIES	72,588	79,438	79,959	58,940	78,230	85,117	8.8%
5600 · FLEET MAINTENANCE							
5610 · Garage Tools	4,729	8,215	7,245	1,292	3,000	7,000	133.3%
5615 · Garage Repairs Outside	7,851	7,075	6,314	3,273	4,500	6,000	33.3%
5620 · Auto, Hotsy, Plug, Boat, Traile	17,272	16,840	16,043	11,458	14,000	16,000	14.3%
5630 - Ops Equip & Repairs	15,108	12,477	12,420	5,261	7,000	11,500	64.3%
5635 - Vehicle Accident Insurance Claims				1,000	1,000	1,000	0.0%
Total 5600 · FLEET MAINTENANCE	44,961	44,608	42,021	22,283	29,500	41,500	40.7%
5700 · OPERATIONS							
5705 · Pesticides	129,078	156,052	151,592	70,355	120,095	151,592	26.2%
5715 · Helicopter	8,600	8,600	8,901	7,670	7,670	9,200	19.9%
5720 · Safety Equipment	6,857	1,417	5,693	7,511	5,712	6,857	20.0%
5725 · Apparel - Uniforms & Boots	12,288	10,722	13,110	6,693	12,531	14,110	12.6%
5730 · Mosquito Fish	4,330	1,555	1,035	898	2,800	2,200	-21.4%
5735 · Fuel	66,495	58,525	69,345	39,709	61,026	71,425	17.0%
Total 5700 · OPERATIONS	227,647	236,870	249,676	132,835	209,834	255,384	21.7%
5800 · LABORATORY							
5805 · Disease Surveillance	10,926	11,058	12,091	930	12,092	12,455	3.0%
5810 · Sentinel Chicken Flocks/Supply	2,539	219	2,000	3,526	-	-	
5815 · Mosquito Blood	4,298	4,542	4,832	9,987	4,835	4,980	3.0%
5820 · Dry Ice	12,617	14,253	17,000	3,973	15,000	17,000	13.3%
5825 · Lab Equip. &Supplies	7,555	6,216	10,170	981	10,170	10,475	3.0%
5830 · Lab Biowaste Disposal	1,368	1,357	1,469	503	1,308	1,517	16.0%
5835 · Lab Equip. Repair	6,735	5,659	6,935	3,104	503	7,000	1291.7%
5840 · Lab Equip. Maintenance	5,968	4,883	5,796	28,885	4,100	6,000	46.3%
5845 · Lab PCR Supplies	29,813	31,144	34,860	18,042	34,860	35,906	3.0%
5850 · Lab PCR Maintenance	9,834	17,531	18,042		18,042	19,675	9.1%
Total 5800 · LABORATORY	91,652	96,862	113,194	69,931	100,910	115,008	14.0%
5900 · PUBLIC OUTREACH							
5910 · Media and Network	92,362	74,465	98,325	44,342	81,000	83,835	3.5%
5920 · Promotion & Printing	11,875	12,176	12,959	9,448	12,900	13,352	3.5%

Total 5900 · PUBLIC OUTREACH	104,236	86,641	111,284	53,790	93,900	97,187	3.5%
6500 · DEBT SERVICE	318,094	318,094	318,094	318,094	318,094	318,094	0.0%
6000 · CAPITAL EXPENDIURES							
6010 - Structures & Improvements		288,232	8,156,587	91,817	1,951,298	7,436,238	281.1%
6020 - Equipment - Operations & Admin		28,274	-				
6025 - Software (Mapvision)		18,802	80,000				
6030 - Vehicle Leases/Debt Service	16,057	18,768	74,195	47,811	63,733	74,195	16.4%
6035 - Vehicle Purchases		-	-				
Total Expenditues:	16,057	354,075	8,310,782	139,628	2,015,031	7,510,433	272.7%
TOTAL EXPENDITURES	**6,208,210**	**6,865,339**	**15,637,516**	**5,400,808**	**9,044,768**	**15,064,084**	66.6%
RESOURCES OVER EXPENDITURES:	**1,396,397**	**1,257,744**	**0**	**(72,343)**	**1**	**(0)**	

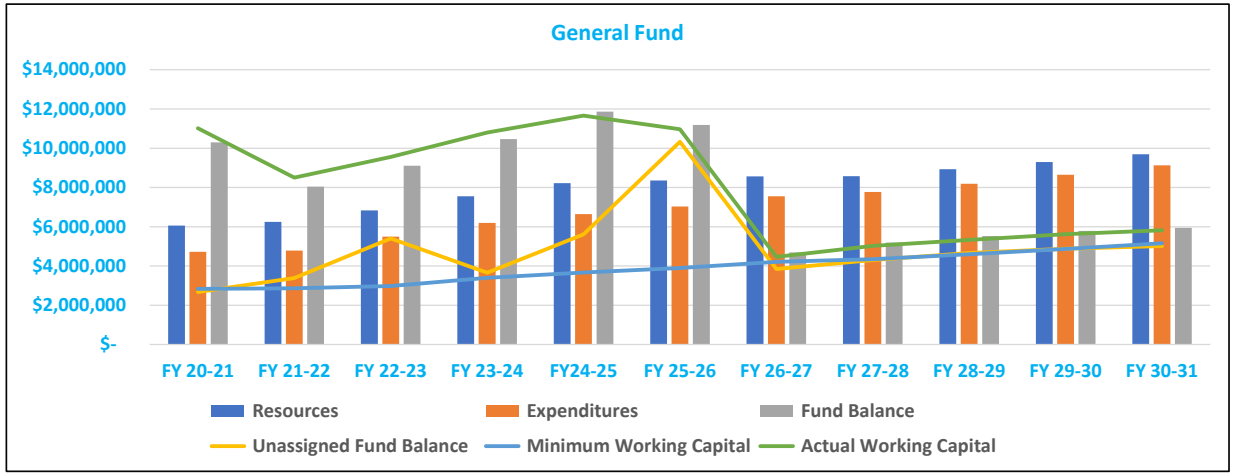
COMBINED FUND BALANCE, JUNE 30:	**11,995,656**	**11,303,092**
FY 25-26 RESOURCES OVER EXPENDITURES:	**1**	**(0)**
LESS USE OF FUND BALANCE INCLUDING R.E. RESERVE:	**-692,565**	**-6,503,137**
COMBINED FUND BALANCE, JUNE 30:	**11,303,092**	**4,799,955**
RESTRICTED FUND BALANCE, JUNE 30:	**(833,974)**	**(833,974)**
UNRESTRICTED FUND BALANCE, JUNE 30:	**10,469,118**	**3,965,981**

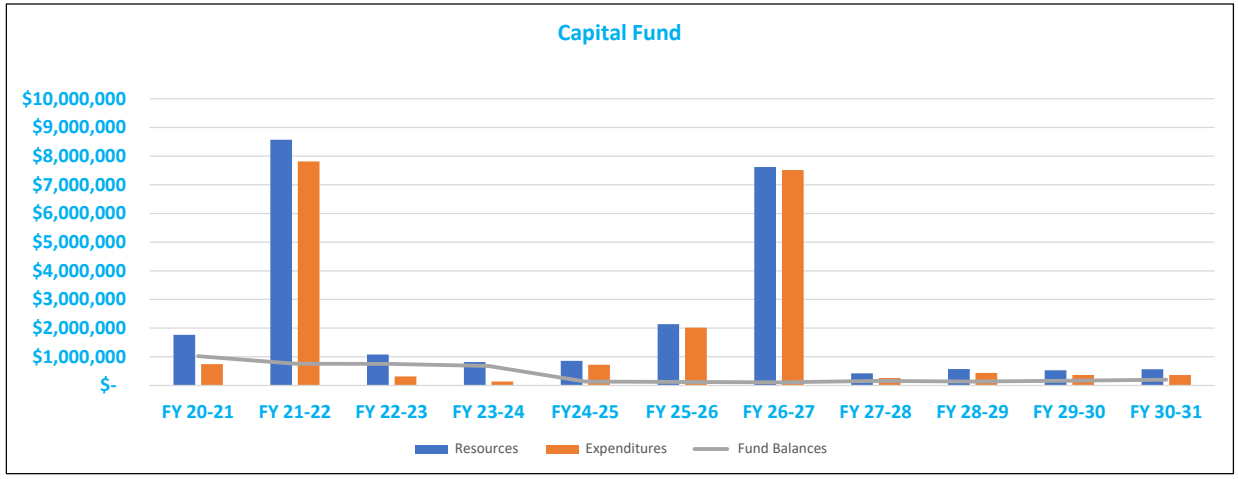
*** Amended Due to FRMS Health Insurance Liability**

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

General Fund	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	FY 30-31
Resources	$ 6,056,329	$ 6,251,580	$ 6,835,755	$ 7,556,015	$ 8,215,250	$ 8,352,204	$ 8,560,947	$ 8,572,969	$ 8,926,619	$ 9,298,384	$ 9,689,259
Expenditures	$ 4,724,385	$ 4,780,780	$ 5,494,724	$ 6,192,152	$ 6,644,886	$ 7,029,738	$ 7,553,652	$ 7,766,892	$ 8,192,364	$ 8,645,034	$ 9,125,072
Fund Balance	$ 10,299,123	$ 8,040,331	$ 9,105,318	$ 10,460,092	$ 11,860,737	$ 11,183,203	$ 4,690,498	$ 5,196,575	$ 5,530,829	$ 5,784,180	$ 5,948,366
Unassigned Fund Balance	$ 2,672,219	$ 3,389,459	$ 5,396,663	$ 3,662,237	$ 5,606,428	$ 10,328,595	$ 3,846,323	$ 4,300,049	$ 4,662,600	$ 4,880,950	$ 5,010,137
Minimum Working Capital	$ 2,834,631	$ 2,868,468	$ 2,978,741	$ 3,397,197	$ 3,668,837	$ 3,899,748	$ 4,214,096	$ 4,342,041	$ 4,597,324	$ 4,868,926	$ 5,156,949
Actual Working Capital	$ 11,016,757	$ 8,497,264	$ 9,554,703	$ 10,803,862	$ 11,660,960	$ 10,968,395	$ 4,465,257	$ 5,023,684	$ 5,329,643	$ 5,617,994	$ 5,817,180

Capital Project Fund	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	FY 30-31
Resources	$ 1,764,927	$ 8,574,599	$ 1,078,787	$ 813,728	$ 858,602	$ 2,134,931	$ 7,619,900	$ 421,467	$ 573,818	$ 533,522	$ 568,522
Expenditures	$ 742,658	$ 7,813,031	$ 313,143	$ 135,250	$ 723,671	$ 2,015,031	$ 7,510,433	$ 259,649	$ 440,296	$ 365,000	$ 365,000
Fund Balances	$ 1,022,269	$ 761,568	$ 754,020	$ 678,478	$ 134,931	$ 119,900	$ 109,467	$ 161,818	$ 133,522	$ 168,522	$ 203,522





Agenda Item 4D

STAFF REPORT

DATE: June 10, 2026

TO: Board of Trustees

FROM: Richard Arrow, Finance Director

SUBJECT: Recommended Reserve Levels for FY Ending 6/30/2026

Summary:

Prior to the close of each fiscal year, the Board of Trustees discuss reserve balances within the General and Capital Project funds and determine the amount of Fund Balance to be allocated to each reserve. The current reserves and balances authorized by the Board as of June 30, 2026, are as follows:

- Pension Rate Stabilization Reserve Fund $ 134,392
- Public Health Emergency Reserve Fund $ 2 00,000
- Natural Disaster Emergency Reserve Fund $ 2 0 0,000
- Real Property Acquisition Reserve Fund $ 5,884,670
- Capital Projects & Equipment Replacement Reserve Fund $ 109,481

Discussion:

A purpose of each of the above reserve funds is as follows:

Pension Rate Stabilization Reserve

This reserve provides funding for the District to protect against future fluctuations in the required employer contribution toward employee pensions as witnessed in past years. Following the economic downturn of 2008, the District's Employer Contribution rate for employee pensions increased. This rate was brought down dramatically by the Board's action to pay down its unfunded liability in the past few years. Additional increases may occur in the future as a result of changes in the assumed rate set by SamCERA, an economic downturn, or other factors. This reserve was created in 2015 to set aside funds, as available, to pay for future pension costs, if needed. Funding may be provided at the end of the year from budget surpluses from prior fiscal years.

Public Health Emergency Reserve

The purpose of the Public Health Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to meet the requirements within the California Mosquito-Borne Virus Surveillance and Response Plan when we reach Level 2 (Emergency Planning) or Level 3 (Epidemic Conditions relative to the California Invasive Aedes Response Plan), or any other vector-borne disease response plan distributed by state or federal public health agencies that may apply to the District.

Natural Disaster Emergency Reserve

The purpose of the Natural Disaster Emergency Reserve Funds is to accumulate sufficient financial reserves to ensure the District has the means to continue operating after a Natural Disaster. A natural disaster is defined in the policy as a major adverse event resulting from natural processes of the Earth; examples include but not limited to wildfires, floods, earthquakes, tsunamis, and other disasters. This reserve fund will facilitate rebuilding of the damaged structures due to the natural disasters. Immediate repair of the District's buildings and infrastructure will allow the District's essential services to be maintained after natural disasters, including fires, floods, and earthquakes. The Policy committee and the Finance committee will consider whether to add epidemic disease outbreaks that are not caused by vectors to the list of natural disasters defined in this policy and the purchase of equipment to safely operate after the disaster.

Real Property Acquisition Reserve

The purpose of the Real Property Acquisition Reserve Fund is to accumulate funds to acquire real property. Safe, reliable, and up-to-date real estate assets are essential for the District to meet its mission of providing services to protect public health, and safeguard of District equipment from hazards including fire, flood, theft, earthquake, and other loss. The Real Property Acquisition Reserve Fund allows the District to acquire real estate to meet the needs outlined in the District's Real Estate Needs Assessment, as approved by the Board of Trustees in 2019.

Capital Projects & Equipment Replacement Reserve

The purpose of the Capital Project and Equipment Replacement Reserve Funds is to accumulate sufficient financial reserves necessary to ensure timely replacement and upgrade of the District's buildings, structures, vehicles, mobile equipment, laboratory equipment, operational equipment, administrative equipment (CPU's, PC's, laptops, etc.) and appurtenances thereto. Safe, reliable, and up-to-date vehicles and equipment, in good working order, are essential for the District to meet its mission of providing public health services in a timely and professional manner. The Capital Projects & Equipment Replacement Reserve Fund will allow for replacement and upgrades to buildings, structures, vehicles, operational, administrative, and laboratory equipment if lost due to a disaster. In addition, this reserve provides for upgrade and replacement of buildings, structures, vehicles, and other District equipment as needed.

Debt Service Repayment Reserve

The purpose of the Debt Service Repayment Reserve Fund is to accumulate funds and allow for the prepayment of balances of District issued debt in connection with the acquisition of real property. This reserve fund shall be reviewed and updated by the Board of Trustees on a regular basis.

Decision Point for the Finance Committee

1. Does the Finance Committee propose to recommend changes to the allocation of District Fund Balance among reserve funds?

Recommendation:

Staff is recommended that any uncommitted fund balance in the General Fund at June 30 2026 by allocated to the to the Real Property Acquisition fund to be a financing source for construction costs of 1415 North Carolan.

Materials Attached:

1. Proposed Allocation of Reserve Balances
2. District Policy 6120 District Reserves

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
ESTIMTED RESERVE BALANCES FOR FY 25-26

RESERVE FUND NAME	Type	Target Levels	Approved 6/30/2025 Balance	FY 25-26 Additions	FY 25-26 Deletions	Estimated General Fund 6/30/2026 Reserve Balances	Estimated Capital Fund 6/30/2025 Reserve Balance
Inventory and Prepaids	Nonspendable	NA	$ 210,345		$ 58,392	$ 151,953	
Pension Rate Stabilization Reserve	Restricted	$100,000	$ 124,363	$ 10,029		$ 134,392	
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 200,000			$ 200,000	
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 200,000			$ 200,000	
Real Property Acquisition Reserve	Assigned	$100,000 to $5,000,000	$ 5,384,670	$ 500,000		$ 5,884,670	
Debt Service Repayment Reserve (3)	Assigned	$50,000 to $ 2,300,000	$ -			$ -	
Capital Asset & Equipment Replacement Reserve Fund	Assigned	$500,000 to $1,000,000	$ 134,931		$ 25,450	$ -	$ 109,481
Working Capital (Basic Liquidity) 1	Unassigned	60% of Operational Expenditures, Not Including Capital	$ 4,340,714	$ 1,197,803		$ 5,538,517	
Uncommitted	Unassigned					$ -	
Total			$ 10,595,023	$ 1,707,832	$ 83,842	$ 12,109,532	$ 109,481

0

(1) To be determined at June 30, 2025 Closeout

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
ESTIMTED RESERVE BALANCES FOR FY 24-25

RESERVE FUND NAME	Type	Target Levels	Approved 6/30/2024 Balance	FY 24-25 Additions	FY 24-25 Deletions	Estimated General Fund 6/30/2025 Reserve Balances	Estimated Capital Fund 6/30/2025 Reserve Balance	
Inventory and Prepaids	Nonspendable	NA	$ 210,345	$ -	$ 19,599	$ 190,746		
Pension Rate Stabilization Reserve	Restricted	$100,000	$ 124,363		$ -	$ 124,363		
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 200,000	$ -		$ 200,000		
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 200,000	$ -		$ 200,000		
Real Property Acquisition Reserve	Assigned	$100,000 to $5,000,000	$ 5,384,670	$ 500,000		$ 5,884,670		
Debt Service Repayment Reserve (3)	Assigned	$50,000 to $ 2,300,000	$ -			$ -		
Capital Asset & Equipment Replacement Reserve Fund	Assigned	$500,000 to $1,000,000	$ 678,478		$ 543,547	$ -	$ 134,931	
Working Capital (Basic Liquidity) 1	Unassigned	60% of Operational Expenditures, Not Including Capital	$ 4,340,714			$ 5,206,557		0
Uncommitted	Unassigned					$ -		
Total			$ 11,138,570	$ 500,000	$ 563,146	$ 11,806,336	$ 134,931	

(1) To be determined at June 30, 2025 Closeout

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
ESTIMTED RESERVE BALANCES FOR FY 23-24

RESERVE FUND NAME	Type	Target Levels	Approved 6/30/2023 Balance	FY 23-24 Additions	FY 23-24 Deletions	Estimated General Fund 6/30/2024 Reserve Balances	Estimated Capital Fund 6/30/2024 Reserve Balance
Inventory and Prepaids	Nonspendable	NA	$ 192,443	$ 17,902	$ -	$ 210,345	
Pension Rate Stabilization Reserve (1)	Restricted	$100,000	$ 114,879	$ -	$ -	$ 114,879	
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 800,000	$ -	$ 600,000	$ 200,000	
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 650,000	$ -	$ 450,000	$ 200,000	
Real Property Acquisition Reserve (2)	Assigned	$100,000 to $5,000,000	$ 2,434,670	$ 4,250,000		$ 6,684,670	
Debt Service Repayment Reserve (3)	Assigned	$50,000 to $ 2,300,000	$ 1,000,000		$ 1,000,000	$ -	
Capital Asset & Equipment Replacement Reserve Fund	Assigned	$500,000 to $1,000,000	$ 754,020		$ 218,367	$ -	$ 535,653
Working Capital (Basic Liquidity)	Unassigned	60% of Operational Expenditures, Not Including Capital	$ 3,874,582	$ 186,819	$ 4,038	$ 4,057,363	
Uncommitted	Unassigned					$ -	
Total			$ 9,820,594	$ 4,454,721	$ 2,272,405	$ 11,467,257	$ 535,653

0

(1) Reserve transferred to Pension Rate Stabilization Trust (PARS)
(2) Reserve to be transferred to Capital Project Fund in FY 21-22
(3) To be determined at June 30, 2022 Closeout

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
ESTIMTED RESERVE BALANCES FOR FY 21-22

RESERVE FUND NAME	Type	Target Levels	Approved 6/30/2021 Balance	FY 21-22 Additions	FY 21-22 Deletions	Estimated General Fund 6/30/2022 Reserve Balances	Estimated Capital Fund 6/30/2022 Reserve Balance	
Inventory and Prepaids	Nonspendable	NA	$ 179,502	$ -	$ -	$ 179,502		
Pension Rate Stabilization Reserve (1)	Restricted	$100,000	$ 125,133	$ -	$ -	$ 125,133		
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 800,000	$ -	$ -	$ 800,000		
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 650,000	$ -	$ -	$ 650,000		
Real Property Acquisition Reserve (2)	Assigned	$100,000 to $5,000,000	$ 4,850,000		$ 3,715,330	$ 1,134,670		
Debt Service Repayment Reserve (3)	Assigned	$50,000 to $ 2,300,000	$ -	$ 1,000,000	$ -	$ 1,000,000		
Capital Asset & Equipment Replacement Reserve Fund	Assigned	$500,000 to $1,000,000	$ 1,022,269		$ 177,736	$ -	$ 844,533	
Working Capital (Basic Liquidity)	Unassigned	60% of Operational Expenditures, Not Including Capital	$ 3,131,806			$ 3,131,806		0
Uncommitted	Unassigned		$ 503,938		$ 482,670	$ 21,268		
Total			$ 11,262,648	$ 1,000,000	$ 4,375,736	$ 7,042,379	$ 844,533	

(1) Reserve transferred to Pension Rate Stabilization Trust (PARS)
(2) Reserve to be transferred to Capital Project Fund in FY 21-22
(3) To be determined at June 30, 2022 Closeout

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
ESTIMTED RESERVE BALANCES FOR FY 20-21

RESERVE FUND NAME	Type	Target Levels	Approved 6/30/2021 Balance	FY 21-22 Additions	FY 21-22 Deletions	Estimated General Fund 6/30/2022 Reserve Balances	Estimated Capital Fund 6/30/2022 Reserve Balance	
Inventory and Prepaids	Nonspendable	NA	$ 179,502	$ -	$ -	$ 179,502		
Pension Rate Stabilization Reserve (1)	Restricted	$100,000	$ 125,133	$ -	$ -	$ 125,133		
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 800,000	$ -	$ -	$ 800,000		
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 650,000	$ -	$ -	$ 650,000		
Real Property Acquisition Reserve (2)	Assigned	$100,000 to $5,000,000	$ 4,850,000		$ 3,715,330	$ 1,134,670		
Debt Service Repayment Reserve (3)	Assigned	$50,000 to $ 2,300,000	$ -	$ 1,000,000	$ -	$ 1,000,000		
Capital Asset & Equipment Replacement Reserve Fund	Assigned	$500,000 to $1,000,000	$ 1,022,269		$ 177,736	$ -	$ 844,533	
Working Capital (Basic Liquidity)	Unassigned	60% of Operational Expenditures, Not Including Capital	$ 3,131,806			$ 3,131,806		0
Uncommitted	Unassigned		$ 503,938		$ 482,670	$ 21,268		
Total			$ 11,262,648	$ 1,000,000	$ 4,375,736	$ 7,042,379	$ 844,533	

(1) Reserve transferred to Pension Rate Stabilization Trust (PARS)
(2) Reserve to be transferred to Capital Project Fund in FY 21-22
(3) To be determined at June 30, 2022 Closeout

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
ESTIMTED RESERVE BALANCES FOR FY 19-20

RESERVE FUND NAME	Type	Target Levels	Approved 6/30/2019 Balance	FY 19-20 Additions	FY 19-20 Deletions	Estimated General Fund 6/30/2020 Reserve Balances	Estimated Capital Fund 6/30/2020 Reserve Balance
Pension Rate Stabilization Reserve (1)	Restricted	$100,000	$ 105,707	$ -	$ -	$ 105,707	
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 800,000	$ -	$ -	$ 800,000	
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 650,000	$ -	$ -	$ 650,000	
Real Property Acquisition Reserve (2)	Assigned	$100,000 to $5,000,000	$ 1,350,000	$ 2,750,000		$ 4,100,000	
Capital Asset & Equipment Replacement Reserve Fund (3)	Assigned	$500,000 to $1,000,000	$ 745,567				$ 745,567
Working Capital (Basic Liquidity)	Unassigned	60% of Operational Expenditures, Not Including Capital	$ 3,162,920	$ 17,892		$ 3,180,812	
Uncommitted	Unassigned		$ 162,839	$ 13,712		$ 176,551	
Total			$ 6,977,033	$ 2,781,604	$ -	$ 9,013,070	$ 745,567

(1) Reserve held in the PARS Pension Rate Stabilization Trust.
(2) Additions to Real Property Acquision Reserve include the proceeds ($2,009,380) of sale from Redwood City plus the Amount suggested to be allocated in closing out FY 19-20.
(3) Reserve held in the Capital Project Fund, balance from 18-19 CAFR

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
RESERVE BALANCES FOR FY 18-19

RESERVE FUND NAME	Type	Target Levels	Approved General Fund 6/30/2019 Reserve Balances	Approved Capital Fund 6/30/2019 Reserve Balance
Pension Rate Stabilization Reserve (1)	Restricted	$100,000	$ 105,707	
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 800,000	
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 650,000	
Real Property Acquisition Reserve	Assigned	$100,000 to $5,000,000	$ 1,350,000	
Capital Asset & Equipment Replacement Reserve Fund (2)	Assigned	$500,000 to $1,000,000		$ 745,567
Working Capital (Basic Liquidity)	Unassigned	60% of Operational Expenditures, Not Including Capital	$ 3,162,920	
Uncommitted	Unassigned		$ 162,839	
Total			$ 6,231,466	$ 745,567

(1) Reserve held in the PARS Pension Rate Stabilization Trust
(2) Reserve held in the Capital Project Fund, balance from 18-19 CAFR

Option 2

RESERVE FUND NAME	Type	Target Levels	Approved 7/1/2017 Balance	Additions	Deletions	Recommended 6/30/2018 Balance
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 600,000	$ 200,000	$ -	$ 800,000
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 550,000	$ 100,000	$ -	$ 650,000
Capital Asset & /Equipment Replacement Reserve Fund	Assigned	$500,000 to $1,000,000	$ 500,000	$ 400,000	$ -	$ 900,000
Working Capital (General Fund Liquidity)	Unassigned	60% of Operational Expenditures Not Including Capital	$ 3,087,875	$ 57,426	$ -	$ 3,145,301
Uncommitted	Unassigned		$ 184,263	$ 145,577		$ 329,840
Total			$ 4,922,138	$ 903,003	$ -	$ 5,825,141

Option 1

RESERVE FUND NAME	Type	Target Levels	Approved 7/1/2017 Balance	Additions	Deletions	Approved 6/30/2018 Balance
Pension Rate Stabilization Reserve	Assigned	$100,000	$ -	$ 100,000	-	$ 100,000
Public Health Emergency Reserve	Committed	$500,000 to $1,000,000	$ 600,000	$ 200,000	$ -	$ 800,000
Natural Disaster Emergency Reserve Fund	Assigned	$500,000 to $1,000,000	$ 550,000	$ 100,000	$ -	$ 650,000
Capital Asset & /Equipment Replacement Reserve Fund	Assigned	$500,000 to $1,000,000	$ 500,000	$ 400,000	$ -	$ 900,000
Working Capital (General Fund Liquidity)	Unassigned	60% of Operational Expenditures Not Including Capital	$ 3,087,875	$ 57,426	$ -	$ 3,145,301
Uncommitted	Unassigned		$ 184,263	$ 45,577		$ 229,840
Total			$ 4,922,138	$ 903,003	$ -	$ 5,825,141

SAN MATEO COUNTY
MOSQUITO & VECTOR
CONTROL DISTRICT
Protecting public health since 1916

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POLICIES AND PROCEDURES

TITLE: **District Reserve Fund and Working Capital Policy**

NUMBER: **6120**

OVERVIEW

The District recognizes the importance of adopting policies for the management of its financial reserves. Formalizing written financial policies for designation of reserve funds is a critical element of sound fiscal management and a cornerstone of long-term financial planning.

This policy provides for the prudent accumulation and management of reserve funds to facilitate the attainment of long term program and financial goals. This Reserve Fund Policy was developed to identify how each of the reserve categories will be managed and that are consistent with the District's mission statement and philosophy of the Board of Trustees.

OBJECTIVES

- To assure continued operation and solvency of the District, allowing it to carry out its stated mission.
- To maintain and enhance the sound fiscal condition of the District, maintain its ability to obtain credit and maintain a high bond rating.
- To maintain sufficient financial flexibility to be able to adapt to change, and to permit an orderly adjustment to unanticipated events.
- To maintain a diversified and stable long-term financial plan.
- To accumulate and maintain an amount equal to the stated target fund level for each specific reserve fund created by the District.
- To provide for periodic review of financial reserve funds to make appropriate changes, additions and/or deletions.
- To clearly define how financial reserves will be accumulated and put to use.

RESERVE FUND POLICY

In order to achieve the objectives of this Policy, the Board of Trustees shall adhere to the following guidelines:

- ✓ Reserve funds may be established from time to time by the Board of Trustees as an important component of sound financial management to meet both short and long-term financial objectives, and to ensure prudent financial management practices.

- ✓ Reserve funds may be designated by the Board of Trustees as "restricted reserve funds" or "non-restricted reserve funds."

- ✓ Restricted reserve funds shall be segregated, and limited in use to specific and designated purpose(s) as defined and established by the Board of Trustees. As of January 2011, under GASB Statement 54 under the Government Accounting Standards Board the restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. These constraints may be imposed by grantors, bondholders, or higher levels of government, through constitutional provisions, or by enabling legislation.

- ✓ "Nonrestricted" reserve funds may be classified as "Committed Reserve Funds" , "Assigned Reserve Funds" or "Unassigned Reserve Funds" and thus shall have no reference to specific accounting assets. These funds do not require the physical segregation of funds, but maybe segregated if desirable.

- ✓ Committed Reserve Funds are subject to internal constraints. These constraints are imposed by the District itself, using its highest level of decision-making authority (i.e. Board of Trustees).

- ✓ Committed Reserve Funds cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.

- ✓ Assigned Reserve Funds are those that the District intends to use for a specific purpose. This intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority

- ✓ Unassigned fund balance includes all balances that have not been assigned to other funds and are not restricted, committed, or assigned to specific purposes.

- ✓ All investment earnings from restricted and non-restricted reserve funds shall be credited to the District General Fund, unless otherwise stated herein.

- ✓ The Board of Trustee approval shall be required prior to the expenditure of restricted and committed reserve funds.

- ✓ If the Board of Trustees finds that the funds in a committed reserve are no longer required for the purpose for which it was established, the Board of Trustees may, by a four-fifths vote of the total membership of the board of trustees, discontinue the committed reserve or transfer the funds that are no longer required from the committed reserve to the uncommitted balance in the District's general fund.

RESERVE FUNDS

The Board of Trustees hereby establishes and designates the following reserve funds:

▪ **Working Capital (Basic Liquidity)**	Attachment 1. *
▪ **Public Health Emergency Reserve Fund**	Attachment 2.
▪ **Natural Disaster Emergency Reserve Fund**	Attachment 3.
▪ **Capital Project and Equipment Replacement Reserve Fund**	Attachment 4.
▪ **Pension Rate Stabilization Reserve Fund**	Attachment 5.
▪ **Real Property Acquisition Reserve Fund**	Attachment 6.
▪ **Debt Service Repayment Reserve Fund**	Attachment 7

* Not a reserve pursuant to GAAP **Real Property Acquisition Reserve Fund**

TARGET FUND LEVELS

The Board of Trustees shall establish a stated target fund level for each designated reserve fund. See Attachment 7 for a summary of the District's established target funds and the designated target level for each fund.

ANNUAL EVALUATIONS

The District Manager and Finance Director shall review and analyze each reserve fund balance and activity for presentation to the Board of Trustees (through the Finance Committee), as part of the annual budget. Upon any significant change to expenditures from a designated reserve fund, or for any other reason that it is determined that a reserve balance target needs to be revised, then a recommendation from the Finance Director and District Manager will be made.

Original Issue Date:	**March 12, 2014**
Board Approval	**October 11, 2017**
Board Approval	**October 10, 2018**
Board Approval	**November 14, 2018**
Board Review and Amendment	**September 2019**
Board Review and Amendment	**June 2021**

ATTACHMENT 1

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
WORKING CAPITAL (GENERAL LIQUIDITY)

Fund Purpose:

The Working Capital (General Liquidity) is necessary because the District receives the majority of its funding from the property taxes and benefit assessment collected by the County of San Mateo. These revenues are not transmitted to the District until January, six months into the fiscal year. Therefore, it is imperative that the District have an operating fund to fulfill its general operating costs. The Working General provides the District with funds to cover general operating costs from the beginning of the fiscal year on July 1 until the first receipt of tax revenue in January. The seasons for vector mosquitoes in San Mateo County extend throughout the year and the delay in receiving funding could inhibit the District's ability to provide services and protect public health. This liquidity will preserve credit worthiness, ensure adequate financial resources are available for timely payment of District obligations, and provide liquidity throughout the fiscal year.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. The balance shall be known as the "Working Capital – General Liquidity."
2. This Working Capital /General Liquidity shall be designated as "unassigned fund balance".
3. The Working Capital/ General Liquidity may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
4. This policy shall be reviewed on an annual basis by the Finance Committee and the Board for long-term adequacy and use restrictions.

Target Fund Level:

The target level for Working Capital (General Liquidity) is to maintain a minimum General Fund balance for operations equal to 60% of annual budgeted expenditures, as of July 1st of each fiscal year. This target fund level was established based upon the following general guidelines:

1. At the beginning of each fiscal year, the District shall have a balance in the Working General Fund equal to approximately sixty percent of budgeted expenditures for the fiscal year.
2. For the purpose of this policy, budgeted expenditures shall include all expenditures associated with the following:
    a. Salaries and Employees Benefits
    b. Services and Supplies

ATTACHMENT 2

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
PUBLIC HEALTH EMERGENCY RESERVE FUND

Fund Purpose:

The purpose of the Public Health Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to meet the requirements within the California Mosquito-Borne Virus Surveillance and Response Plan when we reach Level 2 (Emergency Planning) or Level 3 (Epidemic Conditions relative to the California Invasive Aedes Response Plan), or any other vector-borne disease response plan distributed by state or federal public health agencies that may apply to the District.. The California Health and Safety Code Section 2070 provide the Board of Trustees authorization to include a restricted reserve for public health emergencies. The District's Restricted Public Health Emergency Reserve Fund may only be spent when an increased threat to public health is threatened, as defined in one of the Response Plans described above.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Public Health Emergency Reserve Fund."
2. The Public Health Emergency Reserve Fund shall be designated as a committed reserve fund.
3. The Public Health Emergency Reserve Fund shall be expended solely for the purpose of responding to and maintaining District entomological operations during a public health emergency as defined within the California Mosquito-borne Virus Surveillance and Response Plan, the Invasive Aedes Response Plan, or any other vector-borne disease response plan distributed by state or federal public health agencies that may apply to the District.
4. Authorization by the Board of Trustees is required prior to expenditure of Public Health Emergency Reserve Funds. The Board of Trustees can hold a special Board Meeting to provide this authorization to the District Manager to approve the expenditure of these funds for required essential services in response to a public health emergency.
5. If expenditures from this designated reserve fund are subsequently recovered, either partially or fully, from FEMA, OES, State, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Public Health Emergency Reserve Fund.
6. All investment earnings from the Public Health Emergency Reserve Fund shall be credited to the District's General Fund.
7. The Public Health Emergency Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
8. This policy shall be reviewed on an annual basis by the Finance Committee and District Board for long-term adequacy and use restriction.

Target Fund Level:

The target level for the Public Health Emergency Fund shall be equal to a minimum of $500,000 to a maximum of $1,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 3

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
NATURAL DISASTER EMERGENCY RESERVE FUND

Fund Purpose:

The purpose of the Natural Disaster Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to ensure a timely response by the District to natural disasters. A natural disaster is a major adverse event resulting from natural processes of the Earth; examples include but not limited to wildfires, floods, earthquakes, tsunamis, and other disasters. This reserve fund will facilitate rebuilding of the damaged structures due to the natural disasters. Immediate repair of the District's buildings and infrastructure will allow the District's essential services to be maintained after natural disasters, including fires, floods and earthquakes.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Natural Disaster Emergency Reserve Fund."
2. The Natural Disaster Emergency Reserve Fund shall be designated as an assigned reserve fund.
3. The Natural Disaster Emergency Reserve Fund shall be expended solely for the purpose of repairing damaged buildings and furnishings.
4. The District Manager is authorized to approve the expenditure of Natural Disaster Emergency Reserve Funds without prior approval of the Board of Trustees, for purposes of restoration and/or maintenance of essential service levels in response to a natural disaster. However, a detailed report of fund expenditures will be made to the Board of Trustees for ratification.
5. If expenditures from this designated reserve fund are subsequently recovered, either partially or fully, from FEMA, OES, State, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Natural Disaster Emergency Reserve Fund.
6. All investment earnings from the Natural Disaster Emergency Reserve Fund shall be credited to the District's General Fund.
7. Health and Safety Code 2071(d) states if the Board of Trustees finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the Board of Trustees may, by a four-fifths vote of the total membership of the Board of Trustees, discontinue the restricted reserve or transfer the funds that are no longer required from the restricted reserve to the District's General Fund.
8. The Natural Disaster Emergency Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
9. This policy shall be reviewed on an annual basis by the Finance Committee and Board of Directors for long-term adequacy and use restriction.

Target Fund Level:
The target level for the Natural Disaster Emergency Reserve Fund shall be equal to a minimum of $500,000 to a maximum of $1,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 4

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT CAPITAL PROJECT AND EQUIPMENT REPLACEMENT RESERVE FUND

Fund Purpose:

The purpose of the Capital Project and Equipment Replacement Reserve Funds is to accumulate sufficient financial reserves necessary to ensure a timely replacement and upgrade of the District's buildings, structures, vehicles, mobile equipment, laboratory equipment, operational equipment, administrative equipment (CPU's, PC's, laptops, etc.) and appurtenances thereto. Safe, reliable and up-to-date vehicles and equipment, in good working order, are essential for the District to meet its mission of providing public health services in a timely and professional manner. The Capital Project and Equipment Replacement Reserve Fund will allow for replacing and upgrades to buildings, structures, vehicles, operational, administrative, and laboratory equipment if lost due to a disaster. In addition, due to the need for depreciation and replacement of buildings, structures, vehicles and other District equipment it is desirable for the District to set aside funds on an on-going basis for this purpose.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Capital Project and Equipment Replacement Reserve Fund."
2. The Capital Project and Equipment Replacement Reserve Fund shall be designated as an assigned reserve fund.
3. The initial procurement for new vehicles and/or equipment (not replacement of existing) shall be paid for from the District's General Fund not by the Capital Project and Equipment Replacement Reserve Fund.
4. Each adopted budget of the District shall contain an allocation in the sum of $50,000 for the replacement and/or upgrade of existing vehicles (outright purchase or lease) and District equipment.
5. In any one (1) fiscal year, whenever the total actual expenditures for replacement and/or upgrade of existing vehicles and District equipment is less than said $50,000 allocation, the remaining balance shall be transferred to the Capital Project and Equipment Replacement Reserve Fund.
6. In any one (1) fiscal year, whenever the total actual expenditures for replacement and/or upgrade of existing vehicles and District equipment exceed said $50,000 allocation, the necessary balance to accomplish the procurement(s) shall be provided by the Capital Project and Equipment Replacement Reserve Fund.
7. Funds transferred from the Capital Project and Equipment Replacement Reserve Fund shall be expended solely for the purpose of replacement and upgrade of existing District buildings, structures, vehicles and District equipment.
8. The District Manager is authorized to approve the expenditure of Capital Project and Equipment Replacement Reserve Funds, without prior approval of the Board of Trustees, in accordance with approved budget authorizations.

9. Upon expenditure of any Capital Project and Equipment Replacement Reserve Funds, the District Manager shall notify the Board of Directors at the earliest possible opportunity.
10. If expenditures from this designated reserve fund are subsequently recovered, either partially or fully, from FEMA, OES, State, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Capital Project and Equipment Replacement Reserve Fund.
11. All investment earnings from the Capital Project and Equipment Replacement Reserve Fund shall be credited to the District's General Fund.
12. The allocation amount shall be reviewed annually by the Finance Committee and Board of Trustees for appropriate vehicle and equipment retention schedules, depreciation schedules, and acquisition costs.

13. The Capital Project and Equipment Replacement Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.

Target Fund Level:

The target level for the Capital Project and Equipment Replacement Reserve Fund shall be equal to a minimum of $500,000 to a maximum of $1,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 5

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
PENSION RATE STABILIZATION RESERVE FUND

Fund Purpose:

This reserve provides funding for the District to protect against future fluctuations in the employer contribution toward employee pensions as witnessed in past years. Over the past few years the District's Employer Contribution for employee pensions has increased and additional increases may occur in the future as a result of changes in the assumed rate set by SamCERA, an economic downturn or other factors. This reserve is created to set aside funds, as available, to pay future pension costs if needed. Funding may be provided at the end of the year from budget surpluses from prior fiscal years.

Policy: The District Board created this reserve to address future increase in its District's Unfunded Actuarially Accrued Liability (UAAL) resulting in increases to the employer contribution rate. In order to achieve the purpose of this policy, the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Pension Rate Stabilization Reserve Fund."
2. The Pension Rate Stabilization Reserve Fund shall be designated as a committed reserve fund.
3. The Pension Rate Stabilization Reserve Fund shall be expended solely for the purpose of paying the Employer share of contributions to the San Mateo County Employee Retirement Association.
4. Expenditure of the Pension Rate Stabilization Reserve Fund requires prior approval of the Board of Trustees.
5. All investment earnings from the Pension Rate Stabilization Reserve Fund shall be credited to the Fund itself.
6. The Pension Rate Stabilization Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
7. This policy shall be reviewed on an annual basis by the Finance Committee and Board of Directors for long-term adequacy and use restriction.

ATTACHMENT 6

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
REAL PROPERTY ACQUISITION RESERVE FUND

Fund Purpose:

The purpose of the Real Property Acquisition Reserve Fund is to accumulate funds to acquire real property. Safe, reliable and up-to-date real estate assets are essential for the District to meet its mission of providing services to protect public health, and safeguard of District equipment from hazards including fire, flood, theft, earthquake and other loss. The Real Property Acquisition Reserve Fund will allow the District to acquire real estate to meet the needs outlined in the District's Real Estate Needs Assessment, as approved by the Board of Trustees in 2019. This Reserve Fund, and the Needs Assessment it is based on, shall be reviewed and updated by the Board on a regular basis.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1) This reserve fund shall be known as the "Real Property Acquisition Reserve Fund"
2) The Real Property Acquisition Reserve Fund shall be expended solely for the purpose of acquiring, District real estate as determined by the Board of Trustees.
3) The Real Property Acquisition Reserve Fund shall be designated as a assigned fund as of June 30, 2019 and a **committed** reserve fund in FY 2019-20
4) Authorization by the Board of Trustees is required prior to expenditure of Real Property Acquisition Reserve Funds.
5) All investment earnings from the Real Property Acquisition Reserve Fund shall be credited to the District's General Fund.
6) The Real Property Acquisition Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
7) This policy shall be reviewed on an annual basis by the Finance Committee and District Board for long-term adequacy and use restriction.

Target Fund Level:

The target level for the Real Property Acquisition Reserve Fund shall be equal to a minimum of $100,000 to a maximum of $5,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 7

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
DEBT SERVICE REPAYMENT RESERVE FUND

Fund Purpose:

The purpose of the Debt Service Repayment Reserve Fund is to accumulate funds and allow for the prepayment of balances of District issued debt in connection with the acquisition of real property. This reserve fund shall be reviewed and updated by the Board of Trustees on a regular basis.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1) This reserve fund shall be known as the "Debt Service Repayment Reserve Fund."
2) The Debt Service Repayment Reserve Fund shall be expended solely for the purpose of retiring District debt obligations in connection with financed real property obligations as approved by the Board of Trustees.
3) The Debt Service Repayment Reserve Fund shall be designated as an assigned fund as defined by the Governmental Accounting Standards Board
4) Authorization by the Board of Trustees is required prior to expenditure of the Debt Service Repayment Reserve Funds.
5) All investment earnings from the Debt Service Repayment Reserve Fund shall be credited to the District's General Fund.
6) The Debt Service Repayment Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
7) This policy shall be reviewed on an annual basis by the Finance Committee and District Board for long-term adequacy and use restriction.

Target Fund Level:

The target level for the Debt Service Repayment Reserve Fund shall be equal to a minimum of $ 50,000 to a maximum of $2,300,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 8

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT

SUMMARY OF RESERVE FUND TARGET LEVELS

RESERVE FUND NAME	Type	TARGET LEVEL (As of July 1 of each year)
Working Capital General Liquidity *	Uncommitted	$ 2,500,000 $4,000,000 [1] (60% of annual Operational Expenditures not including capital)
Public Health Emergency Reserve Fund	Committed	$ 500,000 to $ 1,000,000
Natural Disaster Emergency Reserve Fund	Assigned	$ 500,000 to $1,000,000
Capital Project and Equipment Replacement Reserve Fund	Assigned	$ 500,000 to $1,000,000
Pension Rate Stabilization Reserve Fund	Committed	$ $100,000
Real Property Acquisition Reserve Fund	Committed[2]	$ 100,000 to $5,000,000

[1] Not a reserve pursuant to GAAP

[2] The Real Property Acquisition Reserve Fund is an Assigned Fund in Fiscal year 2018-19, and a committed in Fiscal year 2019-20

Agenda Item 4E

SUBJECT: Consider Financing Up to 50% of the 1415 N. Carolan Avenue Capital Building Project

SUMMARY

Staff is requesting Board consideration of financing up to 50% of the estimated $10 million cost for the 1415 N. Carolan Avenue capital building project. While the District has sufficient cash to fully fund the project, doing so would significantly reduce available reserves, leaving approximately $4 million on hand, most of which is required to manage cash flow between property tax collections. Financing a portion of the project is consistent with Government Finance Officers Association (GFOA) best practices and would preserve operating liquidity, reduce cash-flow risk during construction, and maintain long-term financial flexibility.

BACKGROUND

The 1415 N. Carolan Avenue project represents a major, long-term investment in District infrastructure with a multi-decade useful life. The project has been incorporated into the District's long-term capital planning and is anticipated to be funded through a combination of existing reserves and, potentially, long-term financing.

The District currently maintains healthy reserve balances and can pay the full project cost in cash. However, a large portion of these reserves serves an ongoing operational purpose, specifically to ensure sufficient liquidity during the period between property tax collections. As a result, drawing down reserves for a single capital project must be evaluated not only on total dollars available, but also on the District's ability to continue operating smoothly and respond to unforeseen needs.

DISCUSSION

Alignment with GFOA Best Practices

GFOA best practices consistently recommend a balanced approach to capital financing, particularly for large, long-lived assets such as public facilities. Rather than relying exclusively on either pay-as-you-go funding or full debt financing, GFOA encourages governments to match funding strategies to asset life, cash-flow realities, and long-term financial sustainability.

Financing a portion of the Carolan project allows costs to be shared over the period in which the facility will be used, promoting intergenerational equity and aligning repayment with long-term benefits. At the same time, contributing cash upfront demonstrates fiscal discipline and limits excessive reliance on debt.

Preservation of Operating Liquidity
If the District were to fully fund the project with cash, remaining reserves would be reduced to approximately $4 million. Importantly, most of this remaining balance is not discretionary; it is required to manage the District's "dry period" between property tax collections. From an operational standpoint, this would leave limited true liquidity available for emergencies, regulatory changes, revenue volatility, or unplanned capital needs.

Financing up to 50% of the project preserves functional operating liquidity, not just a nominal reserve balance on paper. This distinction is critical and consistent with GFOA guidance on cash flow and reserve management.

Cash-Flow and Construction Risk
Large construction projects introduce both timing and cost risks. Progress payments may occur during periods when revenues are seasonally low. Paying the full project cost in cash concentrates that risk into a relatively short timeframe and increases pressure on internal cash management. Financing a portion of the project smooths cash outflows over time, reducing the likelihood that construction payments will strain operating cash or require short-term internal workarounds. This approach better aligns expenditures with revenue timing and reduces transactional risk during the construction phase.

Avoiding Informal or Implicit Borrowing
When reserves are drawn down extensively, governments often compensate by delaying other projects, deferring maintenance, or reallocating funds informally, which effectively borrows internally without the transparency or discipline of formal financing. Financing a portion of the Carolan project acknowledges the long-term nature of the investment and avoids these informal practices by establishing a clear, structured repayment plan.

Maintaining Flexibility for Future Needs
Financing up to 50% of the project preserves the District's ability to respond to future capital requirements, regulatory mandates, emergencies, or grant opportunities without immediately issuing emergency debt or disrupting operations. This flexibility is a key theme in GFOA's capital planning guidance and reflects prudent long-term financial stewardship.

Conservative and Measured Use of Debt
This approach does not represent aggressive borrowing. Financing approximately half the project balances reserve use with long-term affordability, limits debt exposure, and demonstrates intentional, conservative financial management. It positions the District to maintain strong credit, predictable budgeting, and credibility with stakeholders.

FISCAL IMPACT

Under the proposed approach, the District would fund approximately $5 million of the project on a pay-as-you-go basis and finance up to $5 million through long-term borrowing. Based on current market conditions and preliminary estimates, the District's borrowing rate is expected to be approximately 4.3%, while reserves retained in the investment pool are projected to earn approximately 3.7%.
As a result, the effective net cost of financing, after accounting for interest earnings on retained reserves, is approximately 0.6%, or well under 1%. This modest spread reflects the benefit of maintaining reserves in the investment account while spreading repayment of a long-lived capital asset over time.
In addition to preserving operating liquidity, this approach minimizes the financial opportunity cost of drawing down reserves for a single project and supports stable cash-flow management during the construction period and between property tax collection cycles. Final debt service impacts and financing terms would be subject to Board approval at the time of issuance.

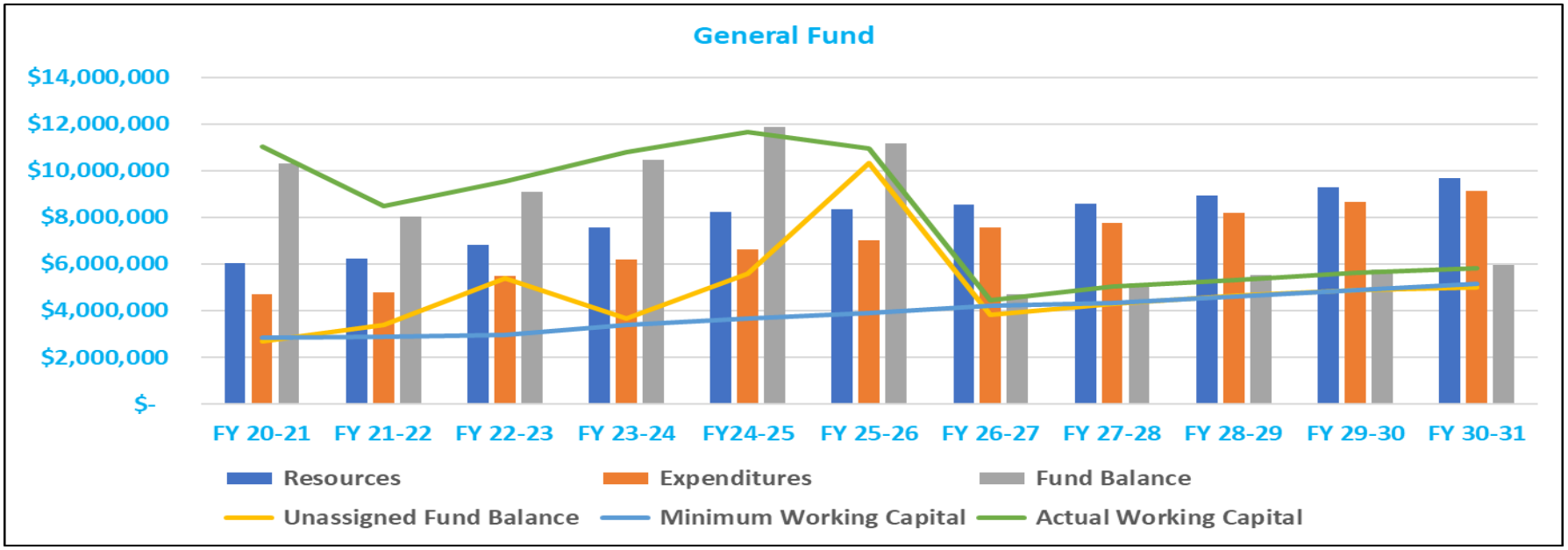
RECOMMENDATION

Staff recommends that the Board direct staff to pursue financing options for up to 50% of the total cost of the 1415 N. Carolan Avenue capital building project, consistent with GFOA best practices, to preserve operating liquidity, reduce cash-flow risk, and maintain long-term financial flexibility, while continuing to fund the balance of the project with available cash reserves.

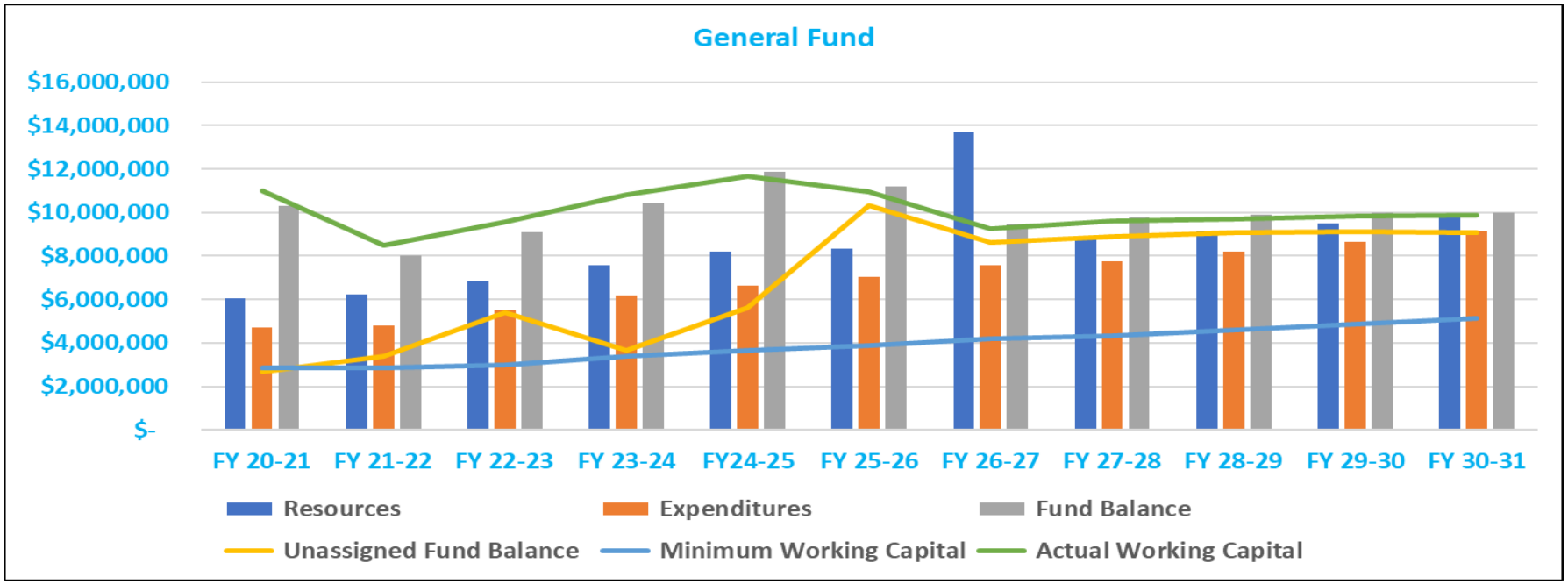
ATTACHED

1. Long Term Projections with and without financing for 1415 N. Carolan

Status Quo (No Financing)



With Financing of $5,000,000



Agenda Item 4F

SUBJECT: Recommend Resolution M-005-26 Final Assessment Diagram and Engineers Report and State the Intention to Continue Levying the North and West County Mosquito and Disease Control Assessment District for FY 26/27

SUMMARY

In 2003, the District expanded its service area to include the previously unserved northern and western portions of San Mateo County. Property owners approved the expansion through a Proposition 218–compliant mailed ballot, which the voters passed with a weighted majority. Since that time, the District has prepared an annual Engineer's Report to establish the budget for assessment funded services, document the special benefits provided to assessed properties, and apportion the assessment based on relative benefit.

The final Engineer's Report for the upcoming fiscal year continues this longstanding framework and includes the estimated assessment rates for FY 2026/27. Based on the annual Consumer Price Index (CPI) adjustment and available banked CPI capacity, the proposed assessment rate is $26.80 per Single Family Equivalent (SFE) benefit unit for Zone A and $26.30 per SFE benefit unit for Zone B.

BACKGROUND

Before the 2003 annexation, properties in the North and West County area did not receive proactive mosquito and vector control services from any public agency. The assessment established funds for vector control services above what was considered a zero baseline, and included surveillance, mosquito control, disease monitoring, and response to service requests, among other services.

Each year, the District updates its Engineer's Report to reflect current service costs, confirm benefit findings, and apply any necessary Consumer Price Index (CPI) adjustments. The assessment structure, including the use of Single-Family Equivalent (SFE) units and the distinction between Zone A and Zone B properties, remains unchanged and consistent with the original voter approval and prior annual levies.

DISCUSSION

Assessment Rates and CPI Adjustments

The assessment may be adjusted annually based on the San Francisco Bay Area CPI, subject to a maximum increase of 3 percent per year, plus the application of previously unused (or banked) CPI capacity. The CPI change in 2025 was 3.0365%. For FY 2026/27, this results in a proposed 3% increase

in the assessment rate, to $26.80 per SFE benefit unit for Zone A and $26.30 per SFE benefit unit for Zone B.

When the District does not apply the full allowable CPI increase each year, the unused portion may be carried forward and applied in a future year. The District has 0.85% in additional unused CPI in reserve that it may apply in future years.

Zones of Benefit

The Engineer's Report recognizes two benefit zones within the assessment area. Zone A properties receive the full level of routine surveillance and monitoring services. Certain rural and mountainous areas, identified as Zone B, receive a slightly reduced level of routine adult mosquito surveillance due to lower population density and access limitations. Consistent with prior practice, Zone B properties receive a proportionate reduction in assessment that reflects the difference in service level, while still receiving District response to all core services.

Special Benefit Findings

The Engineer's Report reaffirms that mosquito and vector control services provide a direct and special benefit to assessed properties by reducing vector populations, lowering disease risk, and improving the safe use and enjoyment of property. These benefits accrue to individual parcels and are over and above any general benefit to the public at large. Any general benefit is conservatively identified and funded through non-assessment revenues, consistent with Proposition 218 requirements.

Two-Step Approval Process

The District continues to use a two-step process for transparency and best practice. This second step approves the Final Engineer's Report for adoption and directs the County Assessor to place the assessment on the tax roll. The attached final report accurately represents the draft version recommended by the Board at their May meeting.

RECOMMENDATION

Recommend the Board adopt resolution M-005-26, approving the Final Assessment Diagram and Engineer's Report and stating the intention to continue levying the North and West County Mosquito and Disease Control Assessment District for the upcoming fiscal year.

ATTACHMENTS

1. North and West County Mosquito and Disease Control Assessment District Final Engineers Report
2. SMCMVCD M-005-26 Resolution for Final Engineers Report

Fiscal Year 2026-27

ENGINEER'S REPORT

San Mateo County Mosquito and Vector Control District

North and West County Mosquito and Disease Control Assessment District

June 2026
Final Report

Engineer of Work:

SCIConsultingGroup
Public Finance Consulting Services

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SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

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Belmont	Chuck Cotten, Assistant Secretary
Brisbane	Michael A. Goldman
Burlingame	Rena Gilligan, Secretary
Colma	Laura Walsh
Daly City	Glenn Sylvester, Vice President
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Pacifica	Peter DeJarnatt
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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 XIIIC and XIIID 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 XIIID of the California Constitution provides:

Sec. 5. Effective Date…Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

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

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

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

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

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

- Benefit assessments are for special benefits to property, not general benefits[1]
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

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

Dahms v. Downtown Pomona Property

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

Bonander v. Town of Tiburon

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

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

Beutz v. County of Riverside

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

Golden Hill Neighborhood Association v. City of San Diego

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

General Description of the District and Services

About the District

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

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

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

Introduction to Services

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

Final Level of Service	=	Baseline Level of Service	+	Enhanced Level of Service

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

Introduction to Surveillance and Monitoring

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

Prior to the annexation in 2003, the District had no obligation to respond to service requests outside of its original boundaries. Today, the District performs surveillance of adult mosquitoes in order to find new sites of larval development, as well as to determine control efforts, level of public health risk, population densities, and species composition. The District primarily uses New Jersey light traps, Gravid traps and Carbon Dioxide traps for this surveillance. In 2001, the District identified two new mosquito species to San Mateo County: the Asian Tiger Mosquito *Aedes albopictus* and *Coquillettidia perturbans*. In 2013 and 2014, the District discovered a new mosquito species in Menlo Park: the Yellow Fever Mosquito, *Aedes aegypti*. The Yellow Fever Mosquito is a very invasive mosquito posing a serious health risk with the ability to transmit Dengue fever, Chikungunya and Zika virus. *Aedes aegypti* and *Aedes albopictus* have currently been eliminated from the District but could be reintroduced at any time.

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

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

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

Larval Mosquito Surveillance Program

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

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

Adult Mosquito Surveillance Program

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

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

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

West Nile Virus Surveillance Program

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

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

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

Introduction to Treatment and Control

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

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

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

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

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

Citizens' Review of Environmental Safety of Treatment and Control Approaches

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

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

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

Larval Mosquito Control Program

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

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

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

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

Adult Mosquito Control Program

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

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

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

Service Requests

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

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

Assessment Statement

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

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

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

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under Article XIIID 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 2026-27 is generally as follows:

Table 1 Cost Summary for FY 2026-27

Vector & Disease Control Services	$1,001,995
Capital Facilities	$1,441,457
Incidentals	$134,335
TOTAL DISTRICT BUDGET	$2,577,787
Less:	
District Contribution	$196,000
Net Amount To Assessments	$2,381,787

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 2020-21. 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 district increased the rate by 3.00%, resulting in a rate of $26.03 in Zone A and $25.55 in Zone B.

For fiscal year 2026-27, the actual increase in effective CPI was 3.03%, and the District will increase the rate to the maximum allowed rate of 3.00%, resulting in a rate of $26.80 in Zone A and $26.30 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 2026-27. 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 2026-27 for each parcel or lot of land within the said North and West County Mosquito and Disease Control Assessment District.

June 10, 2026

Engineer of Work

By _____
John W. Bliss, License No. C052091

Estimate of Cost

Table 2 - Budget

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT Mosquito and Disease Control District Estimate of Cost Fiscal Year 2026-27			
			Total Budget
Vector Control Services and Related Expenditures			
	Salaries and Wages		$542,314
	Employee Benefits		$241,077
	Supplies and Services		$218,604
Capital Outlay			
	Including capital improvements and facilities and equipment [1]		$1,441,457
Total District Services and Operation			**$2,443,452**
Less:			
	Contributions from District and Other Sources		$196,000
Net Assessment Cost of Vector Control, Capital Facilities, Operation			**$2,247,452**
Incidental Costs			
	County Collection and Levy Administration		$134,335
	Subtotal		$134,335
Total Vector Control Services and Incidental Expenses			
	(Net Amount to be Assessed)		**$2,381,787**
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment [2]
Zone A	86,570	$26.80	$2,320,076
Zone B	2,346	$26.30	$61,711
		Total	**$2,381,787**

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.

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 XIIID Section 5(a) this special exemption was granted to assessments for sidewalks, streets, sewers, water, flood control, drainage systems and vector control. The Howard Jarvis Taxpayers Association explained this exemption in their Statement of Drafter's Intent:

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

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

California Legislature Stipulates Vector Control can be Funded by Assessments

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

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

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

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[2] Howard Jarvis Taxpayers Association, "Statement of Drafter's Intent", January 1997.
[3] Senate Bill 1588, Mosquito Abatement and Vector Control District Law, Legislative bill analysis

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

Proposition 218, as described in Article XIIID 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:

Reduced mosquito and vector populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Annexation Area.

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

Excessive mosquitoes and other vectors in the area can materially diminish the utility and usability of property. For example, prior to the commencement of mosquito control and abatement services, properties in many areas in the California were considered to be nearly uninhabitable during the times of year when the mosquito populations were high.[4] The prevention or reduction of such diminished utility and usability of property caused by mosquitoes is a clear and direct advantage and special benefit to property in the Annexation Area.

The State Legislature made the following finding on this issue:

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

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

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

A recently increasing source of mosquitoes is unattended swimming pools:

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

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

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[5] Assembly Concurrent Resolution 52, chaptered April 1, 2003

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

Increased safety of property in the Annexation Area.

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

This finding was confirmed in 2003 by the State Legislature:

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

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

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

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

[8] 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 $26.80 per benefit unit in Zone A and $26.30 per benefit unit in Zone B.

General vs. Special Benefit

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

In other words:

Total Benefit	=	General Benefit	+	Special Benefit

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,[9]" but outside the narrowly-drawn Assessment District and to "the public at large." SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements and services funded by the assessments.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large

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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[9] SVTA vs. SCCOSA explains as follows:
OSA observes that Proposition 218's definition of "special benefit" presents a paradox when considered with its definition of "district." Section 2, subdivision (i) defines a "special benefit" as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." (Art. XIII D, § 2, subd. (i), italics added.) Section 2, subdivision (d) defines "district" as "an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service." (Art. XIII D, § 2, subd. (d), italics added.) In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not "particular and distinct" and are not "over and above" the benefits received by other properties "located in the district."
We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special.

Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, 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.

Benefit to Property Outside the District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services funded by the Assessments are provided directly to protect property within the Assessment District from mosquitoes and vector-borne disease. However, properties adjacent to, but just outside of, the boundaries may receive some benefit from the Services in the form of reduced mosquito populations on property outside the Annexation Area. Since this benefit is conferred to properties outside the district boundaries, it contributes to the overall general benefit calculation and are not funded by the assessment.

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

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

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

Benefit to Property *Inside* the District that is *Indirect and Derivative*

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

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

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

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

Benefit To The Public At Large

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

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

Summary of General Benefits

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

General Benefit Calculation

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

The North and West County Mosquito and Disease Control Assessment District's total budget for mosquito and vector abatement, disease control, and capital improvement is $2,443,452. Of this total budget amount, the District will contribute $196,000 which exceeds the 8% ($195,476) 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 XIIID 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 XIIID of the state constitution, in 2017, the District completed an analysis of service levels throughout the District boundaries. In particular, the District evaluated service levels in regards to its core services including surveillance, larvicide and service requests; and confirmed that service levels and benefits are essentially equivalent across all parcels (except as noted below and described as Zone B). Regarding service requests, the District will respond to any parcel located within the District, regardless of how remote, and provide mosquito control services appropriate to the situation. While conducting the evaluation, it did find that in Zones A and B (in this case, "Zones" as they are known for internal District purposes) the District responds to an average of over 700 service calls per year. As part of the Integrated Mosquito and Vector Management Program (IMVMP) the District conducts over 1,000 site treatments per year in Zones A and B. Larvicide applications generally are applied throughout the District.

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

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

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

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

Assessment Apportionment

The special benefits derived from the North and West County Mosquito and Disease Control Assessment District are conferred on property and are not based on a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who do or could use the property and who enjoy the special benefits described above. Therefore, the opportunity to use and enjoy the region within the Annexation Area without the excessive nuisance, diminished "livability" or the potential health hazards brought by mosquitoes, vectors, and the diseases they carry is a special benefit to properties in the Annexation Area. This benefit is related to the number of people who potentially live on, work at, visit or otherwise use the property because people ultimately determine the value of the benefits by choosing to live, work and/or recreate in the area, and by choosing to purchase property in the area.

Residential Properties

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

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

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

Table 3 Residential Assessment Factors

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

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

Commercial/Industrial Properties

The commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since residents and employees also provide a measure of the relative benefit to property. Since commercial and industrial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

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

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

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

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

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

Table 4 Commercial/Industrial Benefit Assessment Factors

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

* SFE rate shown is for the first 5 acres of parcel size. Additional acreage is benefited at the rate
1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels indicated above are applied to each fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Vacant Properties

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

Other Properties

Article XIIID 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

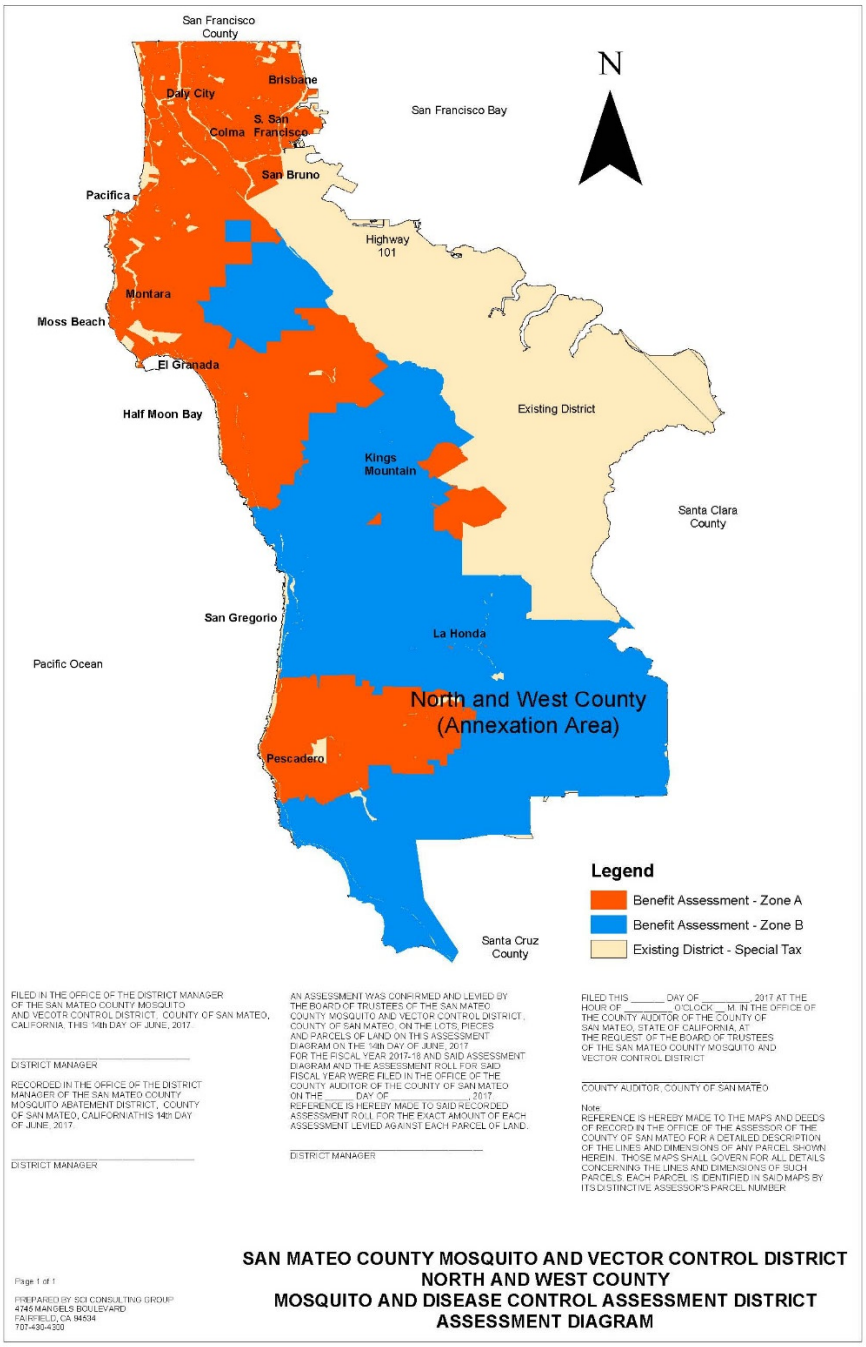
Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Manager of the San Mateo County Mosquito and Vector Control District or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


San Francisco County
Brisbane
Daly City
S. San Francisco
Colma
San Bruno
San Francisco Bay
N
Pacifica
Highway 101
Montara
Moss Beach
El Granada
Half Moon Bay
Existing District
Kings Mountain
Santa Clara County
San Gregorio
La Honda
Pacific Ocean
North and West County (Annexation Area)
Pescadero
Legend
Benefit Assessment - Zone A
Benefit Assessment - Zone B
Existing District - Special Tax
Santa Cruz County
FILED IN THE OFFICE OF THE DISTRICT MANAGER OF THE SAN MATEO COUNTY MOSQUITO AND VECOTR CONTROL DISTRICT, COUNTY OF SAN MATEO, CALIFORNIA, THIS 14th DAY OF JUNE, 2017.
DISTRICT MANAGER
RECORDED IN THE OFFICE OF THE DISTRICT MANAGER OF THE SAN MATEO COUNTY MOSQUITO ABATEMENT DISTRICT, COUNTY OF SAN MATEO, CALIFORNIA THIS 14th DAY OF JUNE, 2017.
DISTRICT MANAGER
AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT, COUNTY OF SAN MATEO, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE 14th DAY OF JUNE, 2017 FOR THE FISCAL YEAR 2017-18 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SAN MATEO ON THE ____ DAY OF _____, 2017. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.
DISTRICT MANAGER
FILED THIS _____ DAY OF _____, 2017 AT THE HOUR OF _____ O'CLOCK ___M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SAN MATEO, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
COUNTY AUDITOR, COUNTY OF SAN MATEO
Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SAN MATEO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER
Page 1 of 1
PREPARED BY SCI CONSULTING GROUP
4745 MANGELS BOULEVARD
FAIRFIELD, CA 94534
707-430-4300
SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NORTH AND WEST COUNTY
MOSQUITO AND DISEASE CONTROL ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM

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.

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

RESOLUTION M-005-26
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT APPROVING THE FINAL ENGINEER'S REPORT, CONFIRMING THE DIAGRAM AND ASSESSMENTS, AND ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR THE NORTH AND WEST COUNTY MOSQUITO AND DISEASE CONTROL ASSESSMENT DISTRICT

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

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

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

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

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

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

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

WHEREAS, on May 13, 2026, this Board adopted Resolution No. M-005-26 declaring its intention to levy Assessments for fiscal year 2026-27, preliminarily approving the Engineer's Report; and

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

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

1. **Recitals**. The foregoing recitals are true and correct and material to the adoption of this Resolution.

2. **Engineer's Report.** The Final Engineer's Report for the Assessment included in the agenda packet, as modified on June 10, 2026, if applicable, is hereby confirmed and approved as the Final Engineer's Report for the District for FY 2026-27 and is incorporated herein by reference.

3. **Diagram Confirmed**. The diagram showing assessment district boundary thereof, the proposed assessments, and assessment roll for Fiscal Year 2026-27 contained in the Engineer's Report and presented to the property owners of record within the District are hereby confirmed.

4. **Findings.** Based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) the public interest, convenience, and necessity require that the levy be made; (b) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito, vector and disease control services to be financed with assessment proceeds.

5. **Assessment Rate**. That assessments for fiscal year 2026-27 shall be levied at the rate of TWENTY-SIX DOLLARS AND EIGHTY CENTS ($26.80) per single-family equivalent benefit unit for Zone A, and TWENTY-SIX DOLLARS AND THIRTY CENTS ($26.30) for Zone B, as specified in the Engineer's Report for fiscal year 2026-27 with estimated total annual assessment revenues as set forth in the Engineer's Report.

6. **Services**. The mosquito and disease control services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.

7. **Collection**. No later than August 10th following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this Resolution with the Auditor of the County of San Mateo ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the

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

8. **Accounting**. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the San Mateo County Mosquito and Vector Control District, North and West County Mosquito and Disease Control Assessment.

9. **Corrections**. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

10. **Effective Date**. This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting thereof held on June 10, 2026, at 1351 Rollins Road, Burlingame, CA 94010.

AYES:
NOES:
ABSTAINED:
ABSENT:

ATTEST: APPROVED:

_____ _____
Secretary President

Agenda Item 4G

SUBJECT: Resolution M-006-26 Special Mosquito Control Tax

BACKGROUND AND STATUS

Special Tax

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

Resolution M-006-26 sets the Special Mosquito Control Tax for Fiscal Year 2026-2027 at $3.74 per parcel, allowing the San Mateo County Controller to include the Special Mosquito Control Tax on the property tax roll. The resolution will be presented at the Board of Trustees meeting on June 10, 2026. Below are the estimated parcel numbers and the anticipated dollar amounts for FY 26/27.

Estimated number of parcels assessed: 130,850

Estimated total dollar assessment: $**489,233**

Lowest parcel assessment: $3.74

Highest parcel assessment: $3.74

RECOMMENDATION:

Approve Resolution M-006-26, maintaining the Special Mosquito Control Tax amount without changes for Mosquito Control Services within the originally designated cities and unincorporated areas for the fiscal year 2026-2027 and authorizing the continued tax collection.

MATERIALS ATTACHED:

1. Resolution M-006-26

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RESOLUTION M-006-26

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT SETTING THE RATE FOR THE ANNUAL SPECIAL TAX FOR MOSQUITO CONTROL SERVICES AND DIRECTING THE COLLECTION PROCEDURES FOR SPECIAL TAX MEASURE A FOR FISCAL YEAR 2026-27

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

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

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

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

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

WHEREAS, at the public hearing held on June 10, 2026 at the regular meeting of the Board of Trustees, all persons were afforded an opportunity to be heard; and

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

1. **Recitals**. The foregoing recitals are true and correct and material to the adoption of

this Resolution.

2. **Taxation Rate**. In order to maintain an adequate level of mosquito and vector control services the Board hereby determines that for July 1, 2026 through June 30, 2027, the special tax shall be collected according to the following schedule:

   Parcels of real property within the Original Boundaries of the San Mateo County Mosquito and Vector Control District, not exempted by law, shall be taxed $3.74 per parcel. $3.74 per parcel, not exempted by law, is both the lowest and highest parcel special tax amount to be levied for fiscal year 2026-27.

   Special taxes for fiscal year 2026-27 for Measure A shall continue to be levied at those rates specified in this resolution for fiscal year 2026-27 with an estimated total annual amount of $489,233.

3. **Collection**. The Board hereby directs the Manager of the District to file with the County Controller of San Mateo County a copy of this Resolution. The County Controller of San Mateo County shall, upon receipt of said Resolution, enter the amounts of said charges against the respective lots or parcels as they appear on the assessment roll for fiscal year 2026-27. The District Manager of the San Mateo County Mosquito and Vector Control District is authorized to approve corrections of said roll of special mosquito tax charges when investigation of requests for corrections indicate that charges were computed or erroneously entered on the roll.

4. **Prior Proceedings**. The Board hereby determines that all prior proceedings pertaining to the levy and continuation of the special parcel tax proposed herein were valid and taken in conformity with the requirements of the law.

5. **Effective Date**. This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting held on this 10th day of June 2026, in Burlingame, California by the following vote:

AYES:

NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____ _____

Secretary President

Agenda Item 4H

SUBJECT: State and Local Cybersecurity Grant Program (SLCGP) – Approval of an agreement with ResoluteGuard for $123,797.34 for grant approved products and installation, and authorization to expend the remaining $60,202.66 on additional grant approved cybersecurity products and services

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SUMMARY

The San Mateo County Mosquito and Vector Control District received a $184,000 grant via the State and Local Cybersecurity Grant Program (SLCGP) to strengthen its cybersecurity systems. After issuing a Request for Proposals (RFP), staff recommends ResoluteGuard as the top choice for implementing the project. Staff is seeking Board approval for the District Manager to sign a contract with ResoluteGuard and to allocate the remaining grant funds, totaling $60,202.66, for additional cybersecurity enhancements.

BACKGROUND

In December 2024, the District was informed of an $184,000 SLCGP subaward to update its cybersecurity infrastructure. The grant mandates the District to carry out projects in line with its approved cybersecurity plan and adhere to relevant state and federal procurement regulations.

Over recent months, the District's Information Technology program has made progress toward execution of this grant, including drafting a Request for Proposals (RFP) to select a qualified vendor. The RFP's scope includes modernizing aging infrastructure, strengthening network security, improving monitoring, and boosting overall cybersecurity defenses. The project plans to upgrade firewall systems, deploy advanced monitoring and management tools, and enhance network performance, segmentation, and resiliency. These projects aim to upgrade aging infrastructure while aligning with cybersecurity best practices and the SLCGP grant requirements.

DISCUSSION

Following completion of the RFP process, staff recommends selecting ResoluteGuard as the most qualified vendor to perform the work. ResoluteGuard currently provides cybersecurity risk management and advisory services to the District, including vulnerability assessments, reporting, and ongoing improvement support. This gives them familiarity with the District's existing systems, risks, and operational needs.

ResoluteGuard's proposal aims to create a modern, durable IT environment that boosts cybersecurity and maintains operational stability. The plan includes upgrades to network infrastructure, firewalls and security systems, remote access controls, monitoring tools, and Microsoft 365 security settings. It also involves phased implementation, testing, validation, and training to ensure long-term sustainability.

A major benefit of choosing ResoluteGuard is their existing relationship with the District, which lowers implementation risks, reduces project duration, and allows for more efficient deployment thanks to their familiarity with the District's environment and cybersecurity priorities. The firm's specialization in public-sector cybersecurity and experience supporting municipalities and districts with similar modernization projects further strengthen their suitability.

The total SLCGP award is $184,000, with ResoluteGuard's proposal costing less than the total grant of $123,797.34. This leaves funds available for additional cybersecurity upgrades, software, or compliance services under the grant. Therefore, staff recommends authorizing the District Manager to sign the agreement with ResoluteGuard and to allocate the remaining $60,000 for other eligible cybersecurity needs as the project advances.

RECOMMENDATION

Recommend an agreement with ResoluteGuard for $123,797.34 for grant approved products and installation, and authorization to expend the remaining $60,202.66 on additional grant approved cybersecurity products and services.

ATTACHMENTS

1. ResoluteGuard Proposal for IT Infrastructure Upgrades for SMCMVCD
2. SMCMVCD IT Infrastructure RFP

RESOLUTE GUARD
417 Crescent Parkway
Sea Girt NJ 08750

Proposal

IT Infrastructure Upgrade Project

Presented to: **San Mateo County Mosquito and Vector Control District**

Presented by: **Jeff Schobel**

Date: 05/26/2026

Reference: Quote # 05262026-SMCMVCD

Valid through: July 30, 2026

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San Mateo County Mosquito and Vector Control District
Attn: Matthew Nienhuis, IT Director
1351 Rollins Road
Burlingame, CA 94010

Subject: IT Infrastructure Upgrade Project

Dear Mr. Nienhuis,

ResoluteGuard is pleased to submit this proposal in response to the San Mateo County Mosquito and Vector Control District's Request for Proposals for the IT Infrastructure Upgrade Project. We appreciate the opportunity to continue supporting the District as a trusted cybersecurity and technology partner.

ResoluteGuard currently provides cybersecurity risk management and security services to the District, including the vCISOSecure platform, quarterly external and internal vulnerability assessments, security report reviews, and continuous improvement consulting services. This existing relationship provides our team with direct familiarity with the District's current technology environment, operational priorities, cybersecurity posture, and public agency compliance expectations.

Our proposal is designed to deliver a modernized, secure, resilient, and manageable IT infrastructure that supports the District's operational goals while reducing cybersecurity risk and improving reliability across both facilities. Our recommended approach emphasizes:

- Improved cybersecurity and operational resilience
- Simplified network and infrastructure management
- Reduced operational risk and downtime
- Enhanced visibility and monitoring
- Secure remote access and business continuity
- Long-term scalability and sustainability

ResoluteGuard combines public-sector cybersecurity expertise with practical infrastructure implementation experience. Our team understands the unique operational, compliance, staffing, and budgetary challenges faced by special districts and public agencies.

ResoluteGuard has reviewed the District's form of Agreement included with the RFP and is prepared to execute the Agreement without exception in accordance with the RFP requirements.

ResoluteGuard maintains all insurance coverages required to support public-sector and professional services engagements, including $3 million commercial general liability coverage, $2 million professional liability coverage, workers' compensation coverage, and cyber-related insurance protections. Certificates of insurance and supporting documentation will be provided

upon request and prior to contract execution.
We appreciate the opportunity to submit this proposal and look forward to discussing how our team can help the District successfully implement these critical infrastructure improvements.

Sincerely,

Jeff Schobel
Chief Executive Officer
ResoluteGuard
201.563.9899
jschobel@resoluteguard.com

1. Company Overview and General Qualifications

Company Information

Company Name: ResoluteGuard
Business Type: [LLC]
Headquarters: 417 Crescent PKWY, Sea Girt NJ 08750
Website: resoluteguard.com
Phone: 888-728-6030

Company Overview

ResoluteGuard is a cybersecurity and technology services firm that works exclusively with public entities, including municipalities, special districts, public safety organizations, educational institutions, and public-sector risk pools. The organization specializes in helping public agencies strengthen cybersecurity posture, modernize infrastructure, improve operational resiliency, and reduce organizational risk through practical, governance-driven technology solutions.

ResoluteGuard has operated under its current name for five years and has provided cybersecurity, infrastructure, advisory, and managed technology services supporting more than 500 public entities since inception.

The organization currently maintains a team of six employees, supplemented by specialized subcontractors and implementation partners as needed to support infrastructure deployments, project implementation, and specialized technology services.

ResoluteGuard maintains strategic relationships with leading technology and cybersecurity providers, including WatchGuard, Kaseya, and other infrastructure, security, and cloud technology partners that support delivery of secure and scalable public-sector technology solutions.

ResoluteGuard provides a comprehensive range of cybersecurity, infrastructure, advisory, and managed technology services designed specifically for the operational, compliance, and budgetary needs of public-sector organizations. Services include cybersecurity governance and advisory services, vCISO and risk management programs, vulnerability management, security assessments, infrastructure modernization, secure network architecture, Microsoft 365 and cloud security, endpoint protection, security monitoring, incident response planning, business continuity support, and ongoing operational security improvement services.

The organization's approach combines strategic cybersecurity leadership with hands-on technical implementation and operational support. ResoluteGuard assists public entities with designing, implementing, securing, monitoring, and continuously improving technology environments that support critical public operations while aligning with evolving cybersecurity threats, insurance requirements, compliance obligations, and governance expectations.

ResoluteGuard currently provides cybersecurity risk management and vulnerability management services for the San Mateo County Mosquito and Vector Control District, including the

vCISOSecure platform, quarterly external and internal vulnerability assessments, security reporting reviews, and continuous improvement consulting services. This existing relationship provides operational familiarity with the District's environment, infrastructure, cybersecurity priorities, and long-term resiliency objectives.

Why ResoluteGuard is Qualified

ResoluteGuard is uniquely qualified for this engagement because:

• Existing support relationship with the District through ongoing cybersecurity and vulnerability management services
• Familiarity with the District's current IT infrastructure, cybersecurity environment, and operational priorities
• Specialized experience in cybersecurity and infrastructure modernization for public-sector organizations, municipalities, and special districts
• Ability to provide both strategic cybersecurity leadership and hands-on infrastructure implementation services
• Experience designing secure hybrid-cloud and SaaS-focused environments
• Understanding of operational continuity requirements for public health and field operations
• Long-term partnership and continuous improvement support rather than one-time deployments
• Vetted through CalSAVE, a California public agency purchasing cooperative that helps public entities procure vetted technology and professional service providers through competitively established contract pricing, allowing agencies to leverage discounted and pre-negotiated pricing structures while streamlining procurement processes and reducing purchasing risk
• Understanding of public-sector operational requirements, procurement expectations, cybersecurity standards, and risk management best practices
Unlike vendors entering this engagement with limited understanding of the environment, ResoluteGuard already has operational familiarity with:
• Existing network and connectivity challenges
• Current security posture and risk exposure
• Existing SaaS ecosystem and Microsoft 365 environment
• Current vulnerability trends and remediation priorities
• Operational workflows and staff usage patterns
• Public-sector compliance and governance expectations
• Proven ability to successfully support the District through a combination of onsite and remote cybersecurity, infrastructure, and advisory services

ResoluteGuard's service delivery model combines onsite implementation and project support with remote monitoring, management, cybersecurity operations, and strategic advisory services. This hybrid approach provides the District with responsive support, efficient access to specialized cybersecurity expertise, and operational flexibility throughout project implementation and ongoing support activities.

This existing knowledge reduces project risk, accelerates implementation planning, minimizes discovery time, and supports a more efficient deployment process.
ResoluteGuard's approach combines cybersecurity, operational resiliency, infrastructure

modernization, and long-term strategic guidance to help the District build a secure, scalable, and sustainable technology environment that supports its mission and operational objectives.

2. Relevant Experience

Public Sector and Special District Experience

ResoluteGuard provides cybersecurity and IT modernization services for public agencies, municipalities, special districts, and regulated organizations.

Representative services include:
• Cybersecurity risk assessments • Infrastructure modernization • Network security upgrades • Firewall migrations and secure network architecture • Microsoft 365 security hardening • Multi-factor authentication deployments • Endpoint detection and response deployment • Vulnerability management programs • Security awareness and governance support • Managed security and monitoring services • Business continuity and resilience planning

Existing Services Currently Provided to the San Mateo County Mosquito and Vector Control District

ResoluteGuard currently provides cybersecurity risk management and vulnerability management services for the District, including:
• vCISOSecure cybersecurity risk management platform services
• Quarterly external vulnerability assessments
• Quarterly internal vulnerability assessments
• Security reporting reviews and remediation guidance
• Continuous improvement and cybersecurity advisory services

These services have provided operational familiarity with the District's existing infrastructure, cybersecurity posture, SaaS environment, operational workflows, and risk management priorities.

This existing experience is directly relevant to the proposed project because it provides ResoluteGuard with firsthand knowledge of the District's environment, operational requirements, cybersecurity risks, and infrastructure modernization opportunities, helping reduce project risk and accelerate implementation planning.

Similar Infrastructure and Security Projects

ResoluteGuard has supported public agencies and special districts with cybersecurity modernization, infrastructure security improvements, vulnerability management, Microsoft 365 security enhancements, endpoint protection, and operational resiliency initiatives.
Representative services have included:
• Next-generation firewall deployment and secure network segmentation
• Multi-site secure connectivity and VPN implementation
• Microsoft 365 and Entra security hardening

• Multi-factor authentication and Conditional Access implementation
• Endpoint Detection and Response (EDR) deployment and management
• Vulnerability assessment and remediation programs
• Centralized monitoring and security logging solutions
• Secure remote access implementation
• Cloud backup and recovery solutions
• Cybersecurity governance, policy, and risk management support

This experience is directly relevant to the District's requested services because the proposed project similarly involves modernization of network infrastructure, cybersecurity controls, cloud security, endpoint protection, monitoring, resiliency, and operational security management across multiple facilities.

3. Proposed Project Understanding

ResoluteGuard understands that the District is seeking a comprehensive modernization of its IT infrastructure environment across both facilities. Based on the RFP and our current understanding of the environment, the project objectives include:

• Improving overall cybersecurity posture • Increasing infrastructure reliability and resiliency • Modernizing network and wireless infrastructure • Enhancing remote access security • Improving centralized visibility and management • Strengthening business continuity capabilities • Reducing operational complexity • Improving endpoint and user security • Supporting long-term scalability and maintainability

The current environment includes a SaaS-centric operational model with cloud-based productivity systems, limited on-premise infrastructure, aging firewall infrastructure, and opportunities to improve redundancy, monitoring, segmentation, and centralized management.

4. Proposed Technical Approach

Phase 1 – Discovery and Validation

ResoluteGuard will begin the project with a detailed infrastructure discovery and validation phase to confirm:

• Existing network topology • ISP connectivity and failover requirements • Wireless coverage and performance • Wireless Bridge Installation Specifications • VLAN and segmentation requirements • Security policy requirements • Microsoft 365 and Entra configuration status • Endpoint inventory and management requirements • Backup and recovery requirements • Remote access and field connectivity requirements • Existing cybersecurity risks and remediation priorities

Deliverables:
• Infrastructure assessment validation • Proposed architecture design • Project implementation roadmap • Deployment schedule • Risk and dependency review

Phase 2 – Network and Infrastructure Modernization

ResoluteGuard proposes deployment of modern enterprise-grade Watchguard and Ubiquiti infrastructure components and services designed to improve Identity Management, security, visibility, resiliency, and operational simplicity.

Firewall and Security Infrastructure

Recommended capabilities include:

• Next-generation Watchguard T145 firewall deployment with High Availability at Rollins Site• Redundant WAN connectivity over existing connections • Automatic failover capability for hardware at Rollins and Connectivity at both sites • Site-to-site secure connectivity using a Siklu 1Gbps Enterprise Wireless Bridge• Secure client Zero Trust access using Watchguard Total Access to manage application level access• Intrusion detection and prevention response capabilities • DNS and web filtering for both local and cloud infrastructure• Centralized monitoring for infrastructure and SaaS with alerting using Watchguard Cloud Management• Security logging and reporting with Watchguard cloud

Switching and Network Segmentation

Recommended capabilities include:

• Managed Unifi Ubiquiti USW-Pro enterprise PoE switching • VLAN segmentation • Centralized management interface Cloud Key • Improved network visibility and performance with Unifi managed switches • Enhanced IoT segmentation with separate VLAN/SSID • Secure administrative access

Wireless Infrastructure

Recommended capabilities include:

• Wi-Fi 7 Unifi Pro Max Access points • Unifi centralized wireless management • Secure staff and guest segmentation with splash page • VLAN/SSID separated IoT network • Coverage optimization • Performance and roaming improvements

Datacenter and Physical Infrastructure

Recommended capabilities include:

• 48U free standing rack • Structured CAT6 cabling review • UPS modernization with a 1500VA rack mount UPS with battery 2hr battery support at Rollins site • Improved cable management • Enhanced redundancy planning for all aspects of infrastructure • Improved physical infrastructure resiliency

Phase 3 – Microsoft 365 and SaaS Security Enhancements

ResoluteGuard recommends modernization and hardening of the Microsoft 365 and SaaS environment through:

• Upgrade to Office365 E3 with EntraID Conditional policy implementation • MFA standardization with Watchguard Total Access Zero Trust to provide Identity security improvements • Endpoint management integration with Watchguard Cloud OS and Application patch management with Connectwise Remote technician support Access • Device compliance enforcement with Watchguard Cloud Vulnerability scanning and reporting • Secure remote access controls using Watchguard Zero Trust Network Access with application level control• Email security improvements with Office 365 E5 Defender • Logging and alerting enhancements with Watchguard MDR

Phase 4 – Security Operations and Monitoring

Recommended security enhancements include:

Deployment of Watchguard MDR to provide 24/7 managed cybersecurity • Centralized log management • Vulnerability management integration • Endpoint Detection and Response (EDR) • Security monitoring improvements • Threat detection capabilities • Honeypot deployment options are unnecessary with active Vulnerability and MDR response. OpenCanary can be deployed if required • Alerting and escalation workflows • Immediate threat notification and quarterly security improvement reviews

Phase 5 – Training and Knowledge Transfer

ResoluteGuard will provide:

• Administrative training for Watchguard/Office/EntraID/UNIFI to be provided by ResoluteGuard and vendors • Security awareness guidance • Documentation and runbooks • Operational procedures • System handoff and knowledge transfer • Ongoing strategic recommendations

5. Recommended Solution Components

The final recommended solution will be refined following discovery and validation; however, anticipated solution categories include:

Category	Proposed Solution Areas
Firewalls	Enterprise Next-Generation Firewalls Watchguard T145
Connectivity	Redundant ISP Connectivity and Failover using Siklu bridge
Switching	Managed Ubiquiti PoE Enterprise Switching
Wireless	Wi-Fi 7 Managed Wireless

Category	Proposed Solution Areas
Endpoint Security	WatchGuard EDR and Device Management
Identity Security	WatchGuard Total Access MFA and Conditional Access
Monitoring	WatchGuard FireCloud Centralized Logging and Monitoring
Backup	Barracuda Cloud Backup and Recovery
Remote Access	Watchguard Zero Trust Watchguard Total Access Remote Access
Security Management	Watchguard MDR Vulnerability Management and Reporting

Detailed alignment between the District's requested requirements and ResoluteGuard's proposed solutions is further outlined in **Appendix B – RFP Alignment Summary**.

Detailed specifications and supporting line items for the proposed Siklu wireless bridge connectivity solution are included in **Appendix D – Siklu Wireless Bridge Line Items**.

6. Project Management and Implementation Methodology

ResoluteGuard uses a PMI structured Hybrid project implementation methodology designed to minimize operational disruption while maintaining strong flexibility, communication and project visibility.

Project Management Approach

• Dedicated project leadership • Defined implementation phases • Weekly/Daily project status updates • Risk and issue tracking • Change management coordination • Testing and validation procedures • Rollback planning for critical infrastructure changes

Implementation Priorities

Our implementation approach prioritizes:

1. Security and operational stability
2. Minimal downtime and disruption
3. Validation before production cutover
4. Staff communication and training
5. Long-term manageability and sustainability

Project assumptions, implementation considerations, and planning dependencies are further outlined in **Appendix A – Proposed Assumptions**.

7. Staffing

Proposed Team

Lead Security Architect and Infrastructure Engineer

David Burns – Chief Information Security Officer (CISO), ResoluteGuard (NJ)

David Burns brings more than 40 years of experience in information technology, cybersecurity leadership, secure infrastructure, and cyber risk management across both public and private sectors. As Chief Information Security Officer (CISO) of ResoluteGuard, he leads the organization's cybersecurity operations, governance, risk management initiatives, and AI-enabled security programs supporting public agencies, municipalities, special districts, and risk pools nationwide.

A U.S. military veteran and former Senior Network Engineer at Sprint, Mr. Burns has extensive experience designing, implementing, and managing secure enterprise infrastructure and cybersecurity programs for public-sector organizations, Fortune 500 companies, and defense contractors. His background includes military telecommunications, global enterprise networking, managed services leadership, cybersecurity operations, and strategic risk management.

At ResoluteGuard, Mr. Burns oversees the technical strategy behind the organization's cybersecurity and infrastructure solutions, ensuring programs are scalable, standards-based, operationally effective, and aligned with evolving cyber threats facing public entities. His work focuses on helping organizations improve cybersecurity maturity, strengthen operational resiliency, reduce loss exposure, and implement defensible, oversight-driven security strategies.

Mr. Burns regularly works with executive leadership teams, IT departments, governing boards, and public-sector stakeholders to support cybersecurity modernization, governance, compliance alignment, infrastructure security, and long-term risk reduction initiatives.

Project Manager

Anthony Lapore- ResoluteGuard (NJ)

Anthony Lepore serves as Project Manager for ResoluteGuard and supports infrastructure modernization, cybersecurity implementation, and technology coordination projects for public-sector organizations and regulated environments.
Mr. Lepore is responsible for project coordination, implementation oversight, scheduling, client communication, deployment planning, and operational support throughout project engagements. His experience includes coordinating infrastructure deployments, cybersecurity initiatives, managed technology services, and multi-phase implementation projects involving cloud platforms, network infrastructure, endpoint management, and security technologies.
At ResoluteGuard, Mr. Lepore works closely with engineering, cybersecurity, and client stakeholders to help ensure projects are delivered efficiently, with minimal operational disruption and clear communication throughout all project phases. His responsibilities include

project scheduling, implementation coordination, documentation management, issue tracking, and client-facing operational support.
Mr. Lepore supports ResoluteGuard's public-sector clients through a combination of onsite and remote project management activities, helping organizations successfully implement secure, scalable, and operationally sustainable technology solutions.

Technical Solutions Specialist

Chris Kopacz – Infrastructure Implementation Support (NJ)

Chris Kopacz supports infrastructure deployment and implementation activities for ResoluteGuard's public-sector clients. His responsibilities include assisting with network infrastructure deployment, hardware implementation, systems configuration, testing, documentation, and operational support during project engagements.

Mr. Kopacz helps support secure, efficient, and minimally disruptive project delivery.

8. Value Added Advantages

ResoluteGuard provides several advantages that differentiate our proposal from competitors:

Existing Knowledge of the Environment

Because we already support the District through ongoing cybersecurity services, our team can:

• Reduce discovery and onboarding time • Accelerate implementation planning • Minimize operational disruption • Prioritize known security risks • Improve implementation efficiency

Cybersecurity-First Approach

Unlike traditional infrastructure vendors, ResoluteGuard approaches infrastructure modernization through a cybersecurity and operational resiliency lens.

Our recommendations are designed not only to modernize infrastructure, but also to:
• Reduce attack surface • Improve visibility and monitoring • Enhance business continuity • Support cyber insurance requirements • Improve long-term operational maturity

Long-Term Partnership Model

ResoluteGuard provides ongoing strategic guidance, continuous improvement support, vulnerability management, and cybersecurity advisory services beyond implementation.

9. Proposed Schedule

The implementation schedule will be finalized following discovery and procurement lead-time validation.

Phase	Estimated Timeline
Discovery and Validation	Week 1-2
Solution Design Finalization	Week 3
Procurement and Staging	Weeks 4–6
Network and Infrastructure Deployment	Weeks 6–10
Microsoft 365 and Security Enhancements	Weeks 11–13
Testing and Optimization	Weeks 14–15
Training and Documentation	Week 16
Final Review and Transition	Week 16

10. Pricing

ResoluteGuard proposes a transparent pricing structure consisting of:

• Hardware procurement costs • Licensing and subscription costs • Professional services implementation costs • Optional managed services and support costs

Detailed pricing, hardware procurement, licensing, professional services, and implementation costs are outlined in **Appendix C – RFP Line Items**, which provides a comprehensive itemized response aligned to the District's requested scope of services and infrastructure modernization requirements.

Optional Ongoing Services

Optional post-implementation services may include:

• Managed security monitoring • Vulnerability management • Microsoft 365 management • Endpoint management • Incident response support • Strategic cybersecurity advisory services • Infrastructure support and lifecycle management

IT Professional Services Hourly Rate: $190

11. Conclusion

ResoluteGuard appreciates the opportunity to continue supporting the San Mateo County Mosquito and Vector Control District through this important infrastructure modernization initiative.

Our existing relationship with the District, combined with our cybersecurity-focused infrastructure expertise and public-sector experience, positions us to successfully deliver a secure, resilient, and sustainable technology environment that supports the District's mission and operational needs.
We look forward to partnering with the District on this initiative and are available to answer any questions regarding this proposal.

Appendix A – Proposed Assumptions

• Existing cabling pathways are usable unless otherwise identified • Final hardware selection may be adjusted based on discovery findings • Procurement timelines may vary based on vendor availability • Project scheduling will be coordinated to minimize operational disruption • District staff participation will be required for certain testing and validation activities

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Appendix B – RFP Alignment Summary

RFP Requirement	ResoluteGuard Response
Next-Generation Firewalls	FireboxT145 with Total Security Suite
Redundant Connectivity	Siklu Wireless Bridge
Site-to-Site VPN	Siklu Site to Site and Firecloud Total Access
Client VPN Connectivity	Firecloud Total Access
Managed Switching	Ubiquiti Unifi
Wi-Fi 6 Wireless	Ubiquiti U7 Pro Max Yri Band Wi-Fi 7
VLAN Segmentation	Firebox and Ubiquiti Unifi switches
CAT6 and Rack Improvements	48U Rack Solutions or equivalent
UPS Improvements	APC Smart UPS SMX1500VA with 5 batteries
Microsoft 365 Security	Office Defender
Conditional Access	Office E3Enterprise
Log Management	Watchguard Cloud
Vulnerability Scanning	Watchguard Endpoint 360 with Firecloud and MDR
EDR Solution	Watchguard Endpoint 360 with Watchguard MDR
MFA/2FA	Watchguard Total Identity Security

RFP Requirement	ResoluteGuard Response
Intrusion Detection	Watchguard Endpoint 360 with Watchguard MDR
Remote Access	Firecloud Total Access and Total Identity Security
Cloud Backup	Barracuda Cloud Backup or equivalent
Training	ResoluteGuard – Watchguard (Certification)
Professional Services	ResoluteGuard – Watchguard MDR

Appendix C – RFP Line Items

Hardware	Project Objective	Project Line Item	Solution	Cost
Main Office		San Mateo MVCD-FMFW (Final)		
	Redundant Connectivity	10+17	T145 1 Year Support	$ 2,465.00
	Failover	10+17	Firecluster T145	$ 2,465.00
	Firewall Software		Total Security Upgrade 1Yr x 3	$ 5,406.00
	Site to Site IPSec	10+17	Siklu Wireless Bridge	$ 10,830.70
	Client VPN connectivity		FireCloud/Total Identity/Total Security	inc
	Server Racks	12	Rack	$ 3,400.00
	Wiring	12	CAT-6 Cable	$ 700.00
	Cable Management	11		$ 340.00
	UPS 2 hour Runtime	16	APC Smart-UPS 1500VA SMX1500RM2UCNCUS x 1/SMX48RMBP2U x 5	$ 11,587.20
Second Site				
	Redundant Connectivity	10	Wireless Bridge/T145	$ 2,465.00
	Failover	10	Wireless Bridge/Firecluster	inc
	Site to Site IPSec	10	FireCloud/Total Identity/Total Security	inc
	Client VPN Connectivity	15	FireCloud/Total Identity/Total Security	inc
Switching			Unifi 2x48/24poe	$ 7,357.60
	Single Management Interface	18	Ubiquiti Cloudkey+	$ 593.30

	PoE		Unifi 48/24poe	inc
	VLANS		Unifi/T145	inc
Wireless				
	Single Management Interface	18	Ubiquiti Cloudkey+	inc
	WiFi-6		Unifi U7ProMAX x 16	$ 7,480.00
	Multiband		U7	inc
	Separate Frequencies for IoT		U7	inc
Software				
	Azure\Entra Professional Services		Resolute/EntraID/Total Identity Security	$ 6,262.80
	Microsoft 365 Licensing with Conditional Access Policies	31+36	Resolute/Microsoft Office 365 E3 31 users	$ 22,766.40
	Email Security	22	Defender for Office 365	inc
	RMM/MDM	23	Screen Connect 2 Techs	$ 1,346.40
	Syslog Server		WatchGuard Cloud	inc
	Notification		WatchGuard Cloud	inc
	Remote Access		Firecloud Total Access/Total Identity Security	$ 7,976.74
	Cloud Backup	13		
Security Software				
	Web/DNS Filtering		Total Security	inc
	Password Management		Total Identity Security	inc
	Encryption Tools		Endpoint Full disk Encryption - Laptops	$ 306.00
	Vulnerability Scanner		Endpoint Security 360	$ 3,401.70

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	Intrusion Detection		Total Security	inc
	MFA/2FA service		Total Identity Security	inc
	Endpoint Detection and Response		Endpoint Security 360	inc
	Honeypot			
Professional Services				
	Infrastructure Implementation		ResoluteGuard	$ 17,000.00
	Software Implementation		ResoluteGuard	$ 3,400.00
	Training		ResoluteGuard	$ 2,550.00
	SOC	21	WatchGuard MDR	$ 3,697.50
Outside of RFP				
Hardware				
	Server			
	Licensing	20		
Software				
	Patch Management	23	CloudNDR/FireCloud	inc
	Log Management	24	CloudNDR/FireCloud	inc
	Web/DNS Filtering	25	CloudNDR/FireCloud	inc
	Password Management	26	Authpoint/EntraID	inc
	Encryption Tools	27	Firecloud	inc
	Vulnerability Scanner	28	ThreatSync/Firecloud	inc
	Notification	29	ThreatSync/Firecloud	inc
	Intrusion Detection	30	ThreatSync/CloudNDR	inc
	Microsoft 365 Defender license	31	Office E3	inc
	Remote Access	32	Kaseya VSA	inc
	MFA	33	WatchGuard Total Identity/EntraID	inc

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	PoE Switches	34	Unifi PoE Switches	inc
	ISP Failover System	35	Siklu Bridge	inc
	Office 365 Conditional Access P1 and P2 license	36	Office E3	inc
	cloud to cloud backup M365	37	Barracuda Cloud Backup	inc
	Wi-Fi Access points (16)	38	U7	inc
	.gov domain name	39	get.gov	inc
	Azure AD/EntraID security	40	EntraID	inc
	Physical Firewall	41	T145	inc
	EDR	42	WatchGuard ThreatLocker	inc
	Honeypot	43	WatchGuard CloudNDR	inc
				$ 123,797.34

Appendix D – SIKLU Wireless Bridge Line Items

SIKLU radio Link		
1	MPL-260-CNN	MPL-260-CNN MULTIHAUL TG POINT-TO-POINT BUNDLE 1000MBPS (FULL DUPLEX) PLUG & PLAY SETUP INCLUDES 2 X RADIOS POE INJECTORS MK **SURCHARGE INCLUDED**
		Recommended Installation Items: ********** **Outdoor Rated Cat 5e/6 or Fiber** **Coax / Waveguide** **Surge Protection** **Grounding Cables** **Power Supplies** **********
2	JRM23805	JRM23805 NON-PENETRATING ROOF MOUNT - MAST 2-3/8IN OD, 5FT HEIGHT
	JRM23810	JRM23810 NON-PENETRATING ROOF MOUNT - MAST X 2-3/8IN OD, 10FT HEIGHT
2	JRMPAD1	JRMPAD1 1/4" ROOF PAD SET FOR JRM MOUNTS
2	AX-SRG-10G	AX-SRG-10G 10 GBE ETHERNET/POE SURGE PROTECTOR (INDOOR) 802.3AB/BZ/AN **SURCHARGE INCLUDED**
2	AX-SRG-10G-OD	AX-SRG-10G-OD 10 GBE ETHERNET/POE SURGE PROTECTOR (OUTDOOR) 802.3AB/BZ/AN **SURCHARGE INCLUDED**
4	UNIV_GRD_KIT_1INCH	UNIV_GRD_KIT_1INCH UNIVERSAL GROUNDING KIT UP TO 1in CABLE **SURCHARGE INCLUDED**
750	94-2164	94-2164 CAT 6 SHIELDED, DIRECT BURIAL, OUTDOOR, SOLID, 4 PAIRS, BLACK, 23AWG (NO GEL), PER FT
20	CN1-7884-8C6AS	CN1-7884-8C6AS RJ45 CONNECTOR, SHIELDED RJ45 PLUG FOR CAT 6, CAT 6A, CAT 7 SOLID AND STRANDED

		CABLE
		Warranty
6	SR-1305-2	SR-1305-2 SIKLU 60 GHZ PALLADIUM SUPPORT & MAINTENANCE PACKAGE + ADVANCED REPLACEMENT FOR PARTNERS PER ELEMENT ********** PARTNER: END USER: DURATION: SERIAL NUMBER: **********

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

REQUEST FOR PROPOSALS

For

IT Infrastructure Upgrade Project

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT

Proposal Deadline: May 26, 2026 at 4:00 p.m.

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
REQUEST FOR PROPOSALS

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SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
REQUEST FOR PROPOSALS

The San Mateo County Mosquito and Vector Control District ("**District**") requests proposals ("**Proposals**") from qualified individuals or firms (individually, a "**Respondent**" and collectively, "**Respondents**") for procurement and professional services for its IT Infrastructure Upgrade Project ("**Project**").

1. ABOUT THE DISTRICT

The District is an independent special district formed by the residents of San Mateo County in 1916 to control mosquitoes and protect the health and comfort of local residents. The District currently encompasses all 455 square miles of San Mateo County. It covers most of the Peninsula south of San Francisco, bordered on the east by San Francisco Bay and on the west by the Pacific Ocean. Services provided by the District include mosquito control, yellowjacket and wasp nest removal, municipal rat control, surveillance for vector-borne diseases, and advice to property owners on issues related to vectors. The District has an annual budget of approximately $6 million. The District is governed by a 21-member Board of Trustees, consisting of one representative from each city in the county and one representing the county at large. Staff positions include twenty-three permanent staff and approximately twelve seasonal staff. Additional information about the District is available online at https://www.smcmvcd.org/.

2. THE SERVICES

A. Summary. The District requires procurement and professional services ("**Services**") for planned IT improvements for its entire infrastructure. The Project involves upgrades to the current IT infrastructure including network, security, server, SaaS, and connectivity services to increase security and reliability of the system. The District's Current Environment for the Project is attached hereto as **Attachment A**.

B. Form of Agreement. A copy of the District's standard Professional Services Agreement ("**Agreement**"), is attached hereto as **Attachment B** and incorporated herein. By submitting a Proposal, the Respondent agrees to enter into the Agreement using the attached form with no exceptions to the form of the Agreement.

C. Scope of Services. The required Scope of Services is attached hereto as **Attachment C** and incorporated herein. By submitting a Proposal, the Respondent represents that it is fully qualified and available to provide the Services set forth in the Scope of Services at the pricing set forth in its Proposal,

and that it agrees to provide those Services if it is awarded the Agreement, which will attach and incorporate the Scope of Services.

3. REQUEST FOR PROPOSAL PROCEDURES

A. Requests for Information. Questions or objections relating to the RFP, the attachments hereto, the RFP procedures, or the required Services may only be submitted via email to Matthew Nienhuis, IT Director, at mnienhuis@smcmvcd.org by 12:00 p.m., May 20th, 2026 (the "**Request for Information Deadline**"). Any questions or objections that are not submitted in the manner specified and by the Request for Information Deadline will be deemed waived. District will not be bound by the oral representations of any District officials, employees, or representatives.

B. Pre-Submittal Meeting. A Pre-Submittal Meeting will be held on May 18th, 2026, from 2:00 to 3:00 p.m., online at Zoom Meeting Link: https://zoom.us/j/6503448592.
Prospective Respondents will have the opportunity to ask questions about the RFP and the required Services. Respondents will be required to sign-in at the Pre-Submittal Meeting and to provide an email address for the Respondent's representative for receipt of any subsequent addenda.

C. Submittal Instructions. Proposals must be ***received*** by the District by or before May 26, 2026 at 4:00 p.m. ("**Proposal Deadline**"). Respondent must submit one copy of the Proposal in electronic format via email to Matthew Nienhuis, IT Director, at mnienhuis@smcmvcd.org, with a subject line that reads: "Proposal for IT Infrastructure Upgrades for SMCMVCD." Late submissions will be disregarded.

D. Planned RFP Schedule. The following schedule is provided for planning purposes based on current information. However, all dates are subject to revision, including the Proposal Deadline, and may be amended by addenda to this RFP:

ACTIVITY	PLANNED DATES/TIME
RFP Issued	May 7th, 2026
Pre-Submittal Meeting	May 18, 2026 at 2 PM
Request for Information Deadline	May 20, 2026 at 12 PM
Proposal Deadline	May 26, 2026 at 4 PM
Interviews (if requested by District)	May 28, 2026, if needed
Notice of Selection	June 10, 2026
Board Approval and Award	June 10th
Commence Services	June 11th

E. Addenda. District reserves the right to issue addenda to modify the terms and conditions of this RFP, including modifications to the Proposal Deadline or to the Attachments to this RFP. Addenda will be posted on the District's website at https://www.smcmvcd.org/requests-for-proposals. Each Respondent is solely responsible for checking the District's website for addenda, and for reviewing any and all addenda before submitting its Proposal.

4. PROPOSAL REQUIREMENTS

Each Proposal must be submitted in compliance with the requirements of this RFP. Each Proposal must respond to the items listed below. *Clarity and brevity are preferable to volume*. Do not attach brochures or promotional materials to the Proposal. By submitting a Proposal, the Respondent agrees that the lump sum price and proposed approach to providing the Services, including staffing, constitute a firm offer to enter into the Agreement with the District, and that the offer will remain open for 60 days following the Proposal Deadline.

A. Cover Letter. Provide a brief cover letter that includes all of the following information:

(1) Respondent's name, address, phone number, and website address;
(2) type of organization (e.g. corporation, partnership, etc.);
(3) a summary of general information about Respondent and the types of services it provides in relation to the Services required by the District; and
(4) contact information, including name, title, address, phone number, and email, of Respondent's primary representative for purposes of this RFP.

The cover letter must be signed by a representative that is authorized to bind Respondent by contract and must state his or her name, title, and email address.

B. General Qualifications. Provide a brief description of the Respondent's business, including the number of years in business under the current name. Describe the size of the business, including total number of employees and offices, and identify and briefly describe any partners that will be involved in providing the Services if awarded the Agreement. Describe how and why Respondent is qualified to provide the Services.

C. Experience. Identify services Respondent has provided in the last five years that are similar in scope and nature to the Services required by this RFP, particularly with respect to services provided to other cities or public agencies.

For each example, provide (1) a brief description of the services provided, and (2) an explanation of why this experience is relevant to the required Services.

D. Staffing. Identify by name and title Respondent's key personnel that will be assigned to provide the Services and for each, include a brief summary of their education, training, and experience. Identify by name, address, and website, each subconsultant or subcontractor, if any, that will be involved with providing the Services, including the proposed role for each such subconsultant or subcontractor.

E. Price. Provide a copy of hourly billing rates and any rates that would apply to any authorized additional Services. The copy of hourly billing rates must include the principal's rate(s), job title or classification, and the associated range of actual hourly rates.

F. Proposed Approach. Briefly describe Respondent's proposed approach to providing the Services and how that approach will offer value to the District. Identify any proposed innovations that may be used to achieve more cost-effective delivery of the Services. Provide a work plan and proposed schedule for the tasks described in the Scope of Services.

5. EVALUATION

The District will award the Agreement to the Respondent that is determined to be the best value, based on the District's review and evaluation of Proposals. This selection ensures compliance with the RFP requirements and delivers the best overall value to the District.

6. SELECTION AND AWARD

A. Review. Proposals will be reviewed for responsiveness and evaluated. When the evaluation is complete, the Proposals will be ranked to identify the Proposal that offers the best value to the District. Acting in its sole discretion, the District may elect to conduct interviews with shortlisted Respondents.

B. Award. The District will award the Agreement, if at all, to the Respondent that is determined by the District, acting in its sole discretion, to offer the best value to the District based on the District's review, as outlined above. District staff will submit its recommendation to the District's Board of Trustees or the awarding officer, as applicable, for award of the Agreement to the Respondent that it determines to offer the best value. The Respondents will be notified of staff's intended recommendation by a Notice of Selection which will be posted on the

District's website at https://www.smcmvcd.org/requests-for-proposals, and which may also be emailed to each Respondent that submits a Proposal.

C. Protest Procedures. Any protest challenging the District's intended selection or the selection process must be submitted no later than 4:00 p.m., on the fifth business day following the date of the Notice of Selection. The protest must be submitted in writing via email to Brian Weber, District Manager, at bweber@smcmvcd.org, and must clearly specify the basis for the protest. The protest will be reviewed by the District Manager in consultation with the District's General Counsel, and their determination on the protest is final. No public hearing will be held on the protest. Time being of the essence, the District reserves the right to proceed with award of the Agreement and commencement of the Services notwithstanding any pending protest or legal challenge.

7. MISCELLANEOUS

A. Disclaimers and Reservation of Rights. Upon receipt, each Proposal becomes the sole property of District and will not be returned to the Respondent. Each Respondent is solely responsible for the costs it incurs to prepare and submit its Proposal. The District reserves, in its sole discretion, the right to reject any and all Proposals, including the right to cancel or postpone the RFP or the Services at any time, or to decline to award the Agreement to any of the Respondents. The District reserves the right to waive any immaterial irregularities in a Proposal or submission of a Proposal. The District reserves the right to reject any Proposal that is determined to contain false or misleading information, or material omissions.

B. Conflict of Interest. Respondents must disclose to the District any actual, apparent, direct or indirect, or potential conflicts of interest that may exist with respect to Respondent, any employees of Respondent, or any other person relative to the Services to be provided pursuant to this RFP. This RFP process will be conducted in compliance with all laws regarding political contributions, conflicts of interest, or unlawful activities. District employees are prohibited from participating in the selection process for this RFP if they have any financial or business relationship with any Respondent.

C. Public Records. The District is subject to the provisions of the California Public Records Act (Govt. Code § 6250 et seq.) (the "**Act**"), and each Proposal submitted to the District is subject to disclosure as a public record, unless the Proposal or any portion thereof is exempt under the Act. If a Respondent believes that any portion of its Proposal is exempt from disclosure under the Act, it must clearly identify the portion(s) it believes to be exempt and identify the basis for the exemption. Each Respondent bears the burden of proving any claimed exemption under the Act, and by submitting a Proposal, a Respondent

agrees to indemnify, defend, and hold harmless the District against any third party claim seeking disclosure of the Proposal or any portions thereof.

Attachments:

Attachment A – Current Environment, dated April 2026
Attachment B – Form of Agreement
Attachment C – Scope of Services

Attachment A – Current Environment

The information below outlines the general demographics of Dreisbach Enterprises and our current technical environment.

Office Locations:

- Main Office: 1351 Rollins Rd. Burlingame, CA 94010
- Second Office: 1415 N Carolan Ave, Burlingame, CA 94010

Number of Employees:

- Full-Time: 21
- Additional Seasonal: 7

Infrastructure:

Hardware

1. Network
    a. Firewall: Sonicwall TZ 400 (both offices)
    b. Switches: Ortronics 48 and 24 port patch panel, Ubiquiti 48 Port and 24 port (Main office). 48 port Leviton patch panel, 16 port POE tp-link (Second Office)
    c. Wireless: Ubiquiti AP x 9
    d. Stock Comcast Router
2. Servers
    a. Currently no internal servers (SaaS based)
3. Security
    a. Bay Alarm
    b. Physical Door Access (PDK)
    c. Video Surveillance: Small cameras with local storage on Desktop
4. Power
    a. APC SmartUPS 1500 (main) CyberPower 1000 AVR (second)
5. Connectivity
    a. Comcast for Business (Coax) both locations

Software

1. Azure/Office365
2. Cloud Backup (Barracuda)
3. Quickbooks Online
4. GIS (MapVision)
5. ADP
6. ThreatLocker (EDR)
7. Eset (AV)

Attachment B – Form of Agreement

.Goods and Services
Purchase Agreement

This Goods Purchase Agreement ("**Agreement**") is entered into as of _____, 2026 ("**Effective Date**"), by and between the District of San Mateo County Mosquito and Vector Control District, a California municipality ("**District**"), and <_____>, a _____ ("**Vendor**") (individually, a "**Party**" and collectively, the "**Parties**").

Recitals

A. The District requires _____IT Infrastructure improvements_____, as described herein.

B. On _____, 2026, District requested bids from vendors to provide the goods required under this Agreement, in accordance with _____ of the District's Municipal Code. Vendor submitted a written bid, dated _____, to provide the goods, as more fully set forth in this Agreement. The District's request for bids and the Vendor's bid are incorporated into and made part of this Agreement.
C. On _____, 20__, District authorized award of this Agreement to Vendor.

Terms and Conditions

1. Vendor's Obligations.

1.1 Goods. Vendor will provide to District the goods specified in the Specifications, attached hereto as **Exhibit A** and incorporated herein by reference, and perform any incidental services as further specified therein (collectively, the "**Goods**"), in accordance with the terms and conditions of this Agreement and to the satisfaction of District.

1.2 Industry Standards. Vendor will provide Goods acceptable to District in strict conformance with this Agreement and in accordance with the standards customarily adhered to by an experienced and competent vendor or supplier of the Goods, using the degree of care and skill ordinarily exercised by reputable vendors or suppliers of such Goods. Vendor will require and ensure that its employees, subcontractors, and agents comply with the requirements of this Agreement.

1.3 Time for Performance. Time is of the essence in performing all of Vendor's obligations under the Agreement. Vendor will use commercially reasonable efforts to perform under the Agreement in a timely manner. Vendor will deliver the Goods in accordance with the schedule set forth in Exhibit A. If there is no schedule set forth in Exhibit A, Vendor will deliver the Goods in a reasonably prompt and timely manner based on the circumstances and direction from District. Vendor must immediately notify District in writing any time delivery is behind schedule or may not be completed on schedule. Vendor is fully responsible for scheduling transportation and delivery of the Goods. District's approval of any extension of time for delivery of Goods will not operate to waive District's rights and remedies with respect to damages resulting from Vendor's delay.

1.4 Delivery Requirements. Unless otherwise specified in Exhibit A, Vendor must deliver the Goods to District at the address set forth in the Specifications. All shipments are Free On Board (FOB) destination with freight prepaid. Vendor is solely responsible for all transportation and delivery costs, including, but not limited to, costs for shipping, handling, containers, packing, storage, insurance, and any other similar charges. Vendor must package, mark, and otherwise prepare the Goods for shipment in suitable containers, in accordance with sound commercial practices.

1.5 **Brand or Trade Names.** If Exhibit A specifies Goods, or portions thereof, by specific brand or trade name, no substitution will be made without District's written approval. If Exhibit A specifies Goods, or portions thereof, by specific brand or trade name followed by the words "or equal," Vendor may request use of any equal item, subject to District's approval. All data substantiating the proposed substitute as an equal item must be submitted with a written request for substitution. District, in its sole discretion, will determine whether a proposed substitute is an acceptable equal item. Vendor will submit material samples to District upon request. Goods, or portions thereof, furnished to District without the approval required by this Section may be deemed defective for purposes of Section 6, below.

2. **Payment.** District will pay Vendor for the Goods, in strict accordance with the terms and conditions of this Agreement, based on the pricing set forth in the Price Schedule attached hereto as **Exhibit B** and incorporated herein by reference. Vendor's total compensation under this Agreement will not exceed _____ ("**Total Compensation**"), without prior written authorization from District.

2.1 **Pricing Terms.** The Total Compensation includes all of Vendor's direct and indirect costs to provide the Goods to District in accordance with this Agreement, including all necessary labor, materials, supplies, equipment, insurance, taxes, tariffs, packing, freight, shipment, transportation, delivery, and overhead costs, and any other costs, expenses, and charges incurred by Vendor. The pricing set forth in Exhibit B is not subject to change without written approval of District. No extra charges of any kind will be allowed unless specifically agreed to in writing by District. Vendor warrants that title to the Goods, including all work, materials and equipment incorporated into the Goods, will pass to District free of any claims, liens, or encumbrances.

2.2 **Invoices.** Unless otherwise specified in Exhibit B, following District's receipt of the Goods as required by the Agreement, Vendor will submit an invoice for payment to District. The invoice must include the Agreement No.; the Purchase Order No. (if any); the date of invoice issuance; an itemized description of the Goods delivered; an itemized description of all applicable taxes; the total amount of the invoice; and any other substantiating data required by this Agreement or as directed by District. The invoice must be consistent with the unit prices in Exhibit B, if any.

2.3 **District's Payment.** District will endeavor to pay Vendor within 30 days after District's receipt and approval of an invoice, except for any disputed amounts. District will not be responsible for any additional charges, interest, or penalties due to a failure to pay within the 30-day period. District reserves the right to withhold or deduct amounts from payment otherwise due to Vendor for Vendor's failure to perform any of its obligations under this Agreement. District will not pay for Goods that are not fully functional as specified or otherwise do not meet the requirements of the Agreement. Payment of invoices will not constitute acceptance of the Goods. Vendor's acceptance of District's final payment for Goods will release District from any and all claims and liability for compensation under this Agreement.

2.4 **Taxes.** Unless prohibited by law, Vendor will timely pay all applicable taxes. Vendor will remit to the State of California any sales or use taxes paid by District to Vendor under this Agreement. Vendor will promptly provide information requested by the District to verify Vendor's filing or payment of taxes required in connection with this Agreement.

3. **Term.** The term of this Agreement begins on the Effective Date and _____ unless terminated earlier as provided herein. The following provisions will survive expiration or termination of this Agreement: Section 6 (Correction of Defects), Section 9 (Indemnification), Section 11 (Intellectual Property), Section 12 (Warranty), Section 13 (Dispute Resolution), Section 15 (Information and Records), Section 20 (Notices), and Section 21 (General Provisions).

4. Inspection and Acceptance. The Goods are subject to inspection and/or testing by District at the delivery location specified in the Specifications prior to acceptance. District's inspection, testing, failure to inspect or test, acceptance of, or payment for, Goods will not release Vendor from its responsibility to provide Goods in accordance with this Agreement, nor will it impair District's right to reject nonconforming or defective Goods or constitute an assumption by District of Vendor's responsibility for any defect or error in the Goods.

5. Title and Risk of Loss. Vendor owns the title to Goods and bears all risk of delays, loss, and damage to the Goods until receipt, inspection and/or testing, and written acceptance of the Goods by District. District has no obligation to accept damaged shipments.

6. Correction of Defects. If any Goods are found at any time to be defective or nonconforming, as determined by District in its sole discretion, District reserves the right to reject and return the Goods, in whole or in part, at Vendor's risk and expense. At District's sole option, Vendor will promptly correct and redeliver the Goods or provide the District with a refund for the Goods, at no additional cost to District. Goods, including workmanship, materials, parts, or equipment incorporated into the Goods, that do not conform to the requirements of this Agreement, as determined by District, will be considered defective and subject to rejection. Vendor will be responsible for any costs associated with storing rejected Goods and shipping rejected Goods back to the Vendor or point of origin. District's rejection of the Goods, in whole or in part, will not operate to waive any other rights or remedies available to District. Vendor's corrective actions under this Section will not operate to waive the District's rights or remedies with respect to any damages caused by the rejected Goods, the cost of which may be recovered by District as an offset from payment otherwise due or to become due to Vendor. This Section also applies to any defects or deficiencies discovered during the Warranty Period.

7. Changes. District may make changes in the Goods, including, but not limited to, District's requirements and specifications for the Goods and the quantity of Goods. If such changes affect the cost of the Goods or time required for performance, an equitable adjustment may be made in the price or time for performance or both. For quantity changes, the compensation due to Vendor will be adjusted to reflect actual quantities required by District based on the itemized or unit prices in Exhibit B, if any, with no allowance for anticipated profit for quantities that are deleted or decreased, and no increase in the unit price. Any such changes will be agreed upon by the Parties and memorialized in a written amendment to this Agreement.

8. Subcontracts. Vendor must obtain District's written permission before subcontracting any portion of the Agreement. All subcontracts will require that the subcontractor be bound by and subject to all of the terms and conditions of this Agreement, including, but not limited to, the insurance requirements. Vendor will be fully responsible to District for all acts or omissions of any subcontractor. No subcontract will relieve Vendor from its obligations to District, including, but not limited to, Vendor's insurance and indemnification obligations. Nothing in this Agreement creates a contractual relationship between a subcontractor and District, but District is deemed to be a third party beneficiary of the subcontract between Vendor and each subcontractor.

9. Indemnification. To the fullest extent permitted by law, Vendor will indemnify, defend with counsel acceptable to District, and hold harmless District, its District Council, officials, officers, employees, agents, and volunteers (collectively, "**District Indemnitees**") from and against any and all liability, demands, loss, damage, injury, claims, actions, causes of action, settlements, expenses, fines, and costs (including, without limitation, attorney fees, expert witness fees, and costs and fees of litigation) (collectively, "**Liability**") of every nature arising out of or in connection with Vendor's acts or omissions with respect to this Agreement, except such Liability caused by the active negligence, sole negligence, or willful misconduct of any District Indemnitees. This indemnification obligation applies to any and all intellectual property claims. This indemnification obligation is not limited by any limitation on the amount or type of damages or compensation payable under Workers' Compensation or other employee benefit acts, or by insurance coverage limits, and will survive the expiration or termination of this Agreement.

10. Insurance. Vendor will obtain and maintain, at all times under this Agreement, the insurance coverage required in this Section to cover the activities of Vendor and its subcontractors relating to or arising from performance under the Agreement. Each policy must be issued by a company licensed to do business in California, and with a strength and size rating from A.M. Best Company of A-VIII or better. Vendor must provide District with certificates of insurance and required endorsements as evidence of coverage with the executed Agreement. If Vendor fails to provide any of the required coverage in full compliance with the requirements of the Agreement, District may, at its sole discretion, purchase such coverage at Vendor's expense and deduct the cost from payments due to Vendor, or terminate the Agreement for default. The procurement of the required insurance will not be construed to limit Vendor's liability under this Agreement or to fulfill Vendor's indemnification obligations under this Agreement.

10.1 Policies. The following insurance policies and limits are required for this Agreement:

(A) ***Commercial General Liability ("CGL").*** The CGL insurance policy must be issued on an occurrence basis, written on a comprehensive general liability form, and must include coverage for liability arising from Vendor's and its subcontractor's acts or omissions in performance under the Agreement, including Vendor's protective coverage, blanket contractual liability, products and completed operations, and broad form property damage, with limits of at least $2,000,000 per occurrence and $4,000,000 general aggregate. The CGL insurance coverage may be arranged under a single policy for the full limits required or by a combination of underlying policies with the balance provided by excess or umbrella policies, provided each such policy complies with the requirements set forth in this Section, including required endorsements.

(B) ***Automobile Liability.*** The automobile liability insurance policy must provide coverage of at least $2,000,000 combined single-limit per accident for bodily injury, death, and property damage, including hired and non-owned auto liability.

(C) ***Workers' Compensation Insurance and Employer's Liability.*** The workers' compensation and employer's liability insurance policy must comply with the requirements of the California Labor Code, providing coverage of at least $1,000,000 or as otherwise required by statute. If Vendor is self-insured, Vendor must provide its Certificate of Permission to Self-Insure, duly authorized by the Department of Industrial Relations.

(D) ***Professional Liability.*** If the Agreement includes professional services in connection with the Goods, Vendor must also obtain and maintain professional liability insurance, which must insure against Vandor's errors and omissions in the provision of services under the Agreement, in an amount of at least $1,000,000 combined single limit and $2,000,000 aggregate.

10.2 Notice. Each certificate of insurance must state that the coverage afforded by the policy or policies will not be reduced, cancelled or allowed to expire without at least 30 days written notice to District, unless due to nonpayment of premiums, in which case at least 10 days written notice will be made to District.

10.3 Subrogation Waiver. Each required policy must include an endorsement that the insurer waives any right of subrogation it may have against the District or the District's insurers.

10.4 Required Endorsements. The CGL policy and automobile liability policy must include the following specific endorsements:

(A) The District, its District Council, officials, officers, employees, agents, and volunteers (collectively, "**Additional Insured**") must be named as an additional insured for all liability arising out of the operations by or on behalf of the named insured, and the policy must

protect the Additional Insured against any and all liability for personal injury, death and property damage or destruction arising directly or indirectly in the performance of the Agreement.

(B) The inclusion of more than one insured will not operate to impair the rights of one insured against another, and the coverages afforded will apply as though separate policies have been issued to each insured.

(C) The insurance provided is primary and no insurance held or owned by District may be called upon to contribute to a loss.

10.5 Vendor's Responsibilities. This Section establishes the minimum requirements for Vendor's insurance coverage in relation to providing Goods to District under this Agreement. It is not intended to limit Vendor's ability to procure additional or greater coverage. Vendor is responsible for its own risk assessment and needs and is encouraged to consult its insurance provider to determine what coverage it may wish to carry beyond the minimum requirements of this Section. Vendor is solely responsible for the cost of its insurance coverage, including premium payments, deductibles, or self-insured retentions, and no Additional Insured will be responsible or liable for any of the cost of Vendor's insurance coverage.

10.6 Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions that apply to the required insurance (collectively, "**deductibles**") in excess of $100,000 are subject to approval by District's Risk Manager, acting in his or her sole discretion, and must be declared by Vendor when it submits its certificates of insurance and endorsements pursuant to this Section 10. If District's Risk Manager determines that the deductibles are unacceptably high, at District's option, Vendor must either reduce or eliminate the deductibles as they apply to District and all required Additional Insured; or must provide a financial guarantee, to District's satisfaction, guaranteeing payment of losses and related investigation, claim administration, and legal expenses.

10.7 Third-Party Transportation Companies. Vendor must ensure that any third-party transportation companies contracted by Vendor to transport and deliver Goods maintain the same insurance coverage required under this Section, sufficient to cover the entire cost to replace the Goods. Transportation companies may be eligible for reduced insurance coverage or limits, but only to the extent approved in writing in advance by District's Risk Manager. Vendor must confirm that each transportation company has complied with these insurance requirements, including the requirements related to the Additional Insureds and waiver of subrogation. Upon request by District, Vendor must provide certificates and endorsements submitted by each transportation company to prove compliance with this requirement. The insurance requirements for transportation companies do not replace or limit the Vendor's insurance obligations.

11. Intellectual Property. Vendor warrants that the Goods, including any material incorporated therein, do not infringe upon the copyright, trademark, patent, or other intellectual property rights of any third party. Vendor must, at its sole expense, obtain and possess any authorization or license required for use of patented or copyright-protected materials, equipment, devices, or processes in the Goods. Vendor grants a license to such items for the benefit of District. All licenses will be perpetual, world-wide, non-exclusive, non-transferable, royalty free, and sufficient in scope to permit District's full use and enjoyment of its ownership rights in the Goods. Vendor's indemnity obligations in Section 9 apply to any claimed violation of intellectual property rights.

12. Warranty.

12.1 General. In addition to any other express or implied warranties, Vendor warrants that the Goods will be new, suitable for the intended use; of good quality; free from all defects in

design, engineering, material, and workmanship; in conformance with the Specifications in Exhibit A, including any performance standards set forth therein; and in compliance with all applicable federal, state, and local laws, regulations, ordinances, rules, and orders ("**Laws**"). Vendor further warrants that any services provided in connection with the Goods will be performed in a professional and workmanlike manner, and in accordance with the highest industry standards. Any additional warranties provided by Laws, including the warranty of merchantability and warranty of fitness for a particular purpose will remain in full force and effect and inure to the District's benefit. At District's request, Vendor must furnish satisfactory evidence of the quality and type of Goods. District reserves all rights and remedies provided by law for breach of any applicable warranty related to the Goods. District's inspection, testing, approval, acceptance, or payment for all or part of any Goods will not affect District's warranty rights.

12.2 Warranty Period. Vendor's warranty must guarantee that the Goods meet the requirements of this Agreement, including, but not limited to, the performance standards set forth in the Specifications, for a period of at least one year from the date District accepts the Goods, unless otherwise specified in the Specifications, and except when a longer guarantee is provided by a supplier or manufacturer ("**Warranty Period**"). Vendor must obtain from its subcontractors, suppliers, and manufacturers any special or extended warranties required by the Agreement. Any defects discovered by District during the Warranty Period will be remedied by Vendor at no cost to District, and any such replacement Goods will be subject to the same warranties as set forth in this Section. Vendor, at its sole expense and at no cost to District, will repair or replace other Goods or components thereof which may have been damaged by any defective Goods or corrective actions in connection with defective Goods.

13. Dispute Resolution. If any dispute arises between the Parties in relation to this Agreement, the Parties agree to meet as soon as practicable to engage in a good faith effort to resolve the dispute informally. If the dispute is not resolved by informal discussions, the Parties agree to submit the dispute to mediation. Notwithstanding the existence of a dispute, Vendor will continue to perform its obligations under the Agreement, unless otherwise directed by District.

13.1 Mediation. Either Party may give written notice to the other Party of a request to submit a dispute to mediation, and the Parties will schedule a mediation session to take place at a mutually agreed-upon date, time, and location. The Parties will jointly appoint a qualified, neutral mediator that is acceptable to each Party. The Parties will share the cost of mediation equally, but each Party will bear its own costs to prepare for and participate in the mediation, including its own legal costs. Good faith participation in mediation pursuant to this Section is a condition precedent to either Party commencing litigation in relation to the dispute.

13.2 Claim Presentment. Nothing in this Agreement will be construed as a waiver of any of the claim presentment requirements set forth in Government Code § 900 et seq.

13.3 Remedies. District's remedies under this Agreement will be construed as cumulative, and not exclusive, and District reserves all rights to all remedies available under law or equity as to any dispute arising from or relating to this Agreement.

14. Termination. District reserves the right to terminate the Agreement for convenience or for cause upon written notice to Vendor. Upon receipt of such notice, Vendor must comply with any terms and conditions specified by District in the notice and use its best efforts to minimize further costs.

14.1 Termination for Convenience. District may terminate this Agreement, in whole or in part, for convenience by providing written notice of termination to Vendor, effective upon the date stated in the notice. In the event of District's termination for convenience, Vendor waives any claim for damages, including for loss of anticipated profits. If District

terminates the Agreement for convenience, Vendor will be compensated for its actual, documented out of pocket costs up to the effective date of termination with no mark up.

14.2 Termination for Cause. Vendor may be deemed in default for a material breach of the Agreement, including failure to deliver the Goods within the time specified; delivery of nonconforming Goods; failure to correct rejected Goods; disregard of Laws; or responsibility for any other material breach of the Agreement. If any of these circumstances exist, the District may give written notice of default to Vendor and demand that the default be cured or corrected within a specified number of days, as set forth in the notice. If Vendor fails to cure the default within the time specified in the notice, and the Vendor fails to give adequate written assurance of due performance within the specified time, then the District may terminate this Agreement for cause. If District terminates the Agreement for cause, District will only owe Vendor payment for Goods accepted by District prior to the effective date of termination and may deduct from that payment the amount of any costs incurred by District because of Vendor's default.

15. Information and Records.

15.1 Confidentiality. Vendor will maintain the confidentiality of all non-public information made known to or discovered by Vendor in connection with this Agreement. Unless disclosure is required by applicable law or valid court order or authorized in advance by District, Vendor will not disclose any information or records related to this Agreement, including information and records created by Vendor, to any person other than a District employee. Vendor will immediately notify District in writing of any request for Vendor to disclose information or records, or any actual or potential disclosure of information, under this Agreement.

15.2 Work Product. Vendor is deemed to have conveyed the copyright in any designs, drawings, specifications, shop drawings, or other documents, in any form, developed by Vendor in connection with the Goods ("**Work Product**"), and District will retain all rights to such Work Product, including the right to possession. All Work Product required by this Agreement to be prepared by Vendor and its subcontractors, whether complete or in progress, is the property of District. Vendor will promptly deliver all such Work Product to District following delivery of the Goods, upon termination, or upon demand by District.

15.3 Records. Vendor will maintain full and complete records related to this Agreement, including records related to the Goods, for a period of four years from expiration or termination of this Agreement, whichever occurs first. Vendor will permit District to inspect, examine, and audit Vendor's books, records, accounts, and any and all data relevant to this Agreement at any reasonable time, and will furnish to District any other evidence or information requested by District. Vendor's records may also be subject to examination and audit by the California State Auditor, pursuant to Government Code § 8546.7.

16. Compliance with Laws.

16.1 General. Vendor will comply with all applicable Laws, including, but not limited to, unemployment insurance benefits, FICA Laws, and conflict of interest Laws.

16.2 Health and Safety. All Goods must comply with Laws regarding health and safety, including, but not limited to, the California Occupational Safety and Health Act. If applicable, Vendor must provide the District with Safety Data Sheet(s) with the shipment of any hazardous substances, pursuant to Labor Code § 6360 et seq. and 8 CCR § 5194.

16.3 Licensing and Permits. Vendor represents and warrants to District that Vendor has and will maintain during this Agreement all applicable licenses, permits, qualifications, and approvals that are legally required for Vendor to provide and deliver the Goods.

17. Conflicts of Interest. Vendor, its employees, subcontractors, and agents may not have, maintain or acquire a conflict of interest in relation to this Agreement in violation of any Laws, including under Government Code § 1090 et seq. and under the Political Reform Act as set forth in Government Code § 81000 et seq. and its accompanying regulations. Any violation of this Section constitutes a material breach of the Agreement.

18. Nondiscrimination. Discrimination against any prospective or present employee on grounds of race, color, ancestry, national origin, ethnicity, religion, gender, sex, sexual orientation, age, disability, marital status, or any other protected class is strictly prohibited. Vendor and its subcontractors are required to comply with all applicable Laws prohibiting discrimination.

19. Independent Contractor. Vendor is an independent contractor under this Agreement and will have control of the work under this Agreement and the means and methods by which it is performed. Vendor and its subcontractors are not employees of District and are not entitled to participate in any health, retirement, or any other employee benefits from the District. Vendor is not authorized to act as an agent of District.

20. Notice. Any notice, billing, or payment required by or pursuant to the Agreement must be made in writing, signed, dated, and sent to the other Party by personal delivery, U.S. Mail, a reliable overnight delivery service, or by email as a PDF (or comparable) file. Notice is deemed effective upon delivery, except that service by U.S. Mail is deemed effective on the second business day after deposit for delivery. Notice for each Party must be given as follows:

District:

Address: <_____>
City/State/Zip:<_____>
Phone: <_____>
Attn: <_____>
Email: <_____>
Copy to: <_____>

Vendor:

Name: _____
Address:_____
City/State/Zip:_____
Phone:_____
Attn:_____
Email:_____
Copy to:_____

21. General Provisions.

21.1 Recitals. The recitals set forth above are true and correct and are incorporated into the Agreement.

21.2 Provisions Deemed Inserted. Every provision of law required to be inserted in the Agreement is deemed to be inserted, and the Agreement will be construed and enforced as though such provision has been included. If it is discovered that through mistake or otherwise that any required provision was not inserted, or not correctly inserted, the Agreement will be deemed amended accordingly.

21.3 **Assignment and Successors.** Vendor will not assign its rights or obligations under this Agreement, in whole or in part, without District's written consent. This Agreement is binding on the Parties' lawful heirs, successors, and permitted assigns.

21.4 **Third Party Beneficiaries.** There are no intended third party beneficiaries to this Agreement.

21.5 **Governing Law and Venue.** This Agreement will be governed by California law and venue will be in the Superior Court of ___San Mateo County_____ , and no other place.

21.6 **Amendment.** No amendment or modification of this Agreement will be binding unless it is in a writing duly authorized and signed by each Party.

21.7 **Precedence.** If any provision in any document attached to or incorporated in this Agreement conflicts with or is inconsistent with the provisions set forth in the body of this Agreement, the provisions set forth in the body of this Agreement will control over any such conflicting or inconsistent provisions.

21.8 **Force Majeure.** If either Party is delayed, hindered in, or prevented from the performance of any act required under this Agreement because of strikes, lockouts, natural disasters, failure of power, riots, insurrection, war, fire or other casualty, or other reason beyond the reasonable control of the Party delayed, excluding financial inability ("**Force Majeure Event**"), performance of that act will be excused for the period during which the Force Majeure Event prevents such performance, and the period for that performance will be extended for an equivalent period. Delays or failures to perform resulting from lack of funds will not be Force Majeure Events. The Party affected by a Force Majeure Event will notify the other Party as soon as practicable and take all reasonable steps to mitigate the delay in performance.

21.9 **Waiver.** District's waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement will not be effective unless it is in writing and signed by the District. District's waiver of any breach, failure, right, or remedy will not be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, nor will any waiver constitute a continuing waiver unless specified in writing by District.

21.10 **Headings.** The headings in this Agreement are included for convenience only and will not affect the construction or interpretation of any provision in this Agreement or any of the rights or obligations of the Parties.

21.11 **Attorneys' Fees.** If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret the provisions of this Agreement, the prevailing Party will be entitled to reasonable attorneys' fees, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which that Party may be entitled.

21.12 **Integration; Severability.** This Agreement and the exhibits incorporated herein, including any authorized amendments, constitute the final, complete, and exclusive terms of the agreement between the Parties related to the Goods. If any portion of this Agreement is declared illegal, invalid, or unenforceable by a court of competent jurisdiction, the remaining provisions of the Agreement will remain in full force and effect.

21.13 **Express Rejection of Vendor's Terms.** This Agreement is not modified by any additional or different terms or conditions which may appear in any communication from Vendor or on any form used by Vendor in the course of business, unless specifically

agreed to in writing by District. Acceptance of the Goods does not constitute acceptance of any additional or different terms provided by Vendor.

21.14 Execution in Counterparts. This Agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument.

21.15 Authorization. Each individual signing below warrants that he or she is authorized to do so by the Party that he or she represents, and that this Agreement is legally binding on that Party. If Vendor is a corporation, signatures from two officers of the corporation are required pursuant to California Corporations Code § 313.

21.16 Electronic Signature. Each Party acknowledges and agrees that this Agreement may be executed by electronic or digital signature, which will be considered as an original signature for all purposes, and will have the same force and effect as an original signature.

[Signatures are on the following page.]

The Parties agree to this Agreement as witnessed by the signatures below:

DISTRICT OF _____:

s/_____
<Insert Name, Title>

Date: _____

Approved as to Form:

s/_____
<Insert Name, Title>

Date: _____

Attest:

s/_____

_____
Name/Title

Date: _____

VENDOR: _____
Business Name

s/_____

_____
Name/Title

Date: _____

s/_____

_____
Name/Title

Date: _____

Exhibit A: Specifications
Exhibit B: Price Schedule

Exhibit A
Specifications

Vendor shall provide all goods and incidental services necessary to implement specified IT infrastructure improvements for the District. The Goods and associated services shall include, but are not limited to, the following:

Refer to the scope of services in RFP Attachment C for guidance on products and services. If the bidder believes that using alternative equipment could enhance the project, they must ensure that the suggested equipment matches or surpasses the quality of the products specified in Attachment C of the RFP.

Exhibit B
Price Schedule

The price(s) listed in this Price Schedule include all costs for Vendor to provide and deliver the Goods, including performance of any incidental services, as specified in the Specifications, within the time specified, including all labor, material, supplies, and equipment, and all other direct and indirect costs, including, but not limited to, taxes, tariffs, shipping and handling, insurance**,** and all overhead.

<Insert a price schedule, including unit prices, if applicable.>

Attachment C – Scope of Services

The District is looking to upgrade the entire infrastructure. This will include both sites, with a majority of the upgrades at the Main Office.

Below are the requirements for this RFP. This will include both hardware procurement and professional services for installation and training.

Hardware:

- NexGen Firewalls
  - Main Office:
    - Redundant Connectivity
    - Failover
    - Site-to-Site IPSec
    - Client VPN connectivity
  - Second Site:
    - Redundant Connectivity
    - Failover
    - Site-to-Site IPSec
    - Client VPN connectivity
- Switching
  - Both Sites:
    - Single Management Interface
    - PoE
    - VLANs
- Wireless
  - Both Sites:
    - Single Management Interface
    - Wi-Fi 6 or higher
    - Multi-band
    - Separate Frequencies (for IoT)
- Datacenter
  - Main Office
    - Server Racks
    - Wiring (CAT6)
    - Cable management
    - UPS
      - Network Management
      - 2-hour runtime on full load

Software:

- SaaS Services
  - Azure\Entra Professional Services
  - Microsoft 365 Licensing with Conditional Access Policies
  - Email Security
  - RMM/MDM

    - Log Management (syslog)
    - Notification System
    - Remote Access Tools
    - Cloud Backup Solution

- Security Software
    - Web/DNS Filtering
    - Password Management
    - Encryption Tools
    - Vulnerability Scanner
    - Intrusion detection
    - MFA/2FA service
    - EDR Solution (Endpoint Detection and Response)
    - Honeypot Solution

Connectivity:

- Redundant Internet Connectivity
- Failover ability
- Multi-site connection (if needed)

Professional Services and Training

- Infrastructure implementation
- Software implementation
- Training on all implementations