

San Mateo County Mosquito and Vector Control District



6/11/2014

District Budget 2014/2015

1351 Rollins Road
Burlingame, CA 94010
650-344-8592
www.smcmad.org

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Robert Riechel, City of San Bruno

Jason Seifer, County at Large

**MISSION STATEMENT
OF THE
SAN MATEO COUNTY MOSQUITO
AND VECTOR CONTROL DISTRICT**

“The mission of the San Mateo County Mosquito and Vector Control District is to safeguard the health and comfort of the citizens of San Mateo County through a planned program to reduce mosquitoes and other vectors.”

**VISION STATEMENT
OF THE
SAN MATEO COUNTY MOSQUITO
AND VECTOR CONTROL DISTRICT**

“We will be the best mosquito and vector surveillance and control district in our state.”

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

FISCAL YEAR 2014-2015 BUDGET & ASSESSMENT REPORT

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San Mateo County
Mosquito and Vector Control District
1351 Rollins Rd
Burlingame CA 94010
(650) 344-8592 • Fax (650) 344-3843
www.smcmad.org

June 11, 2014

Donna Rutherford, President

Members of the Board of Trustees

Re: FY14-15 District Budget

I am pleased to present the FY14-15 Budget to the San Mateo County Mosquito and Vector Control District Trustees. This year's balanced budget is a zero-growth budget (i.e. no increased assessments). This year represents a budget that provides critical services and managing its resources without increased taxation to the residents we serve.

I would like to commend all District personnel for their skillful management of the current year's budget and for their conscientious efforts in preparing this upcoming year's budget to meet our desired goal of a zero-growth budget.

Sincerely,

Robert B. Gay
District Manager

Mission Statement Goals

The following District Goals were formulated by the Board of Trustees and District Management. These goals correspond to the District Mission Statement. The Board of Trustees through a committee structure produces a District Policy Manual, Employee Manual, Strategic Manual and the District Annual Budget to support, direct and govern the District's extensive vector surveillance and control programs. The Mission statement goals include:

Prevent the emergence of biting adult mosquitoes by applying control to the larval stage.

Maintain consistency in operational programs to prevent or reduce mosquitoes and vector populations.

Answer all requests for service from the public within 24 hours.

Research newly developed pesticides and methods of control for mosquitoes and other vectors.

Monitor the distribution of vector-borne diseases in nature and prevent the occurrence of human cases among District residents.

Enhance surveillance for adult mosquitoes in order to uncover new sites of larval development.

Increase public awareness of District services with an active educational program.

Promote employee professional development, enhance personal productivity, work satisfaction, and ensure safe working conditions.

Maintain up-to-date reference library of mosquito and vector control literature.

Cooperate and share resources with other agencies in order to maximize the public benefit for all vector control services.

Strategic Planning Committee

Dr. James Ridgeway, City of San Mateo (Chair)

Richard Tagg, Town of Woodside

Betsey Schneider, City of San Carlos

Christine Fuller, City of Daly City

Christopher Cairo, City of South San Francisco

Strategic Planning Foundation

Strategic thinking forms the foundation for strategic decision-making. Without this foundation, subsequent decisions and actions are likely to be fragmented and inconsistent with the long-range health of our District.

Our Trustee Strategic Planning Committee and the District Management are charting a journey to continued success. This journey is important for many reasons, a few include:

- Keeps the District focused on the future, as well as the present.
- Reinforces the principles espoused in our mission, vision, goals, and strategy.
- Encourages cross-functional planning and communications.
- Builds a bridge to our short-term tactical planning process.
- Encourages the Trustees and District Management to look at planning from a macro perspective.
- Saves time, reduces conflict, and increases the power of human creativity.

Financial Policies

Overview

The District's annual budget is developed in accordance with the District Policies, Strategic Planning Document, and the Capital Improvement Plan, the needs of the residents of San Mateo County and all federal and state laws. Programs, project priorities and service levels are established by the plans. The budget provides adequate funding for maintenance and replacement of capital plant and equipment.

Balanced Budget

The District annually adopts a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects.

Fund Structure

The fund structure includes the General Fund and Capital Fund. The General Fund is the primary operating fund of the District. It accounts for all activities of the general government, except those to be accounted for in another fund. The Capital Fund accounts for the ongoing capital projects outlined in the Capital Funding Strategy.

Fund Balance

It is the San Mateo County Mosquito and Vector Control District's ("District") policy to maintain an adequate fund balance for public health emergency, contingencies, operating cash flow, future liabilities, and replacement of equipment and plant, and for future construction or replacement due to natural disasters (earthquakes). The Fund Balance Policy follows the guidelines set in the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Investment Policy

It is the policy of the San Mateo County Mosquito and Vector Control District (“District”) to invest public funds in a manner which will provide maximum security while providing sufficient liquidity to meet the daily cash flow demands of the District and an investment return conforming to all state and local statutes governing the investment of public funds.



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

Resolution M -001-15

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT ADOPTING THE FISCAL YEAR 2014-2015 OPERATIONAL BUDGET

WHEREAS, the San Mateo County Mosquito and Vector Control District (“District”) is a political subdivision and a “local agency” of the State of California, created and operating under the authority and provisions of California Health and Safety Code Section 2000 et. Seq. and

WHEREAS, the District’s Board of Trustees (“Board”) has been granted the statutory authority and responsibility to administer the financial affairs of the District; and

WHEREAS, California Health and Safety Code Section 2070(a) provides that on or before August 1 of each year, the Board shall adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations; and

WHEREAS, the Board reviewed the Fiscal Year 2014-2015 Budget for the District and determined that said budget conforms to all applicable regulations.

NOW, THEREFORE, BE IT RESOLVED THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals.

The recitals set forth above are true and correct.

Section 2. Adoption of Budget

The Board hereby adopts the Fiscal Year 2014-2015 Budget of **\$4,538,866**, a copy of which is attached hereto and incorporated herein by this reference and which shall be made available for public inspection in the office of the District Manager.

Section 3. Transmit to County

Pursuant to California Health and Safety Code Section 2070(b), the District Manager shall cause a copy of the Fiscal Year 2014-2015 Operational Budget to be transmitted to the San Mateo County Auditor-Controller's Office.

Section 4. Effective Date

This Resolution shall take effect immediately upon its adoption.

Section 5. Certification

The Board Secretary shall certify as to the adoption of this resolution and shall cause the same to be processed in the manner required by law.

PASSED, ADOPTED AND APPROVED, THIS 11TH day of June 2014.

Board President, Donna Rutherford

Board Secretary, Leon Nickolas

Counsel, Kathryn E. Meola

District Manager, Robert Gay

REVENUES

BUDGET – FY 2014-2015

REVENUE SOURCES

The fiscal year runs from July 1, 2014, to June 30, 2015. The District receives revenues from property taxes, Special Mosquito Control Tax, a special benefit assessment that is collected by the County of San Mateo through homeowner property tax bills. These monies are assessed and collected each fiscal year. The District's three main sources of revenue are property taxes, benefit assessment, and the Special Mosquito Control Tax.

Revenue Description

Property Tax – Current Secured: Secured property is generally non-movable property, such as houses and other buildings. Revenues are based on general valuation. The portion of revenues designated for taxing agencies, including special districts, is 1%. Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the “alternate method” of property tax distribution, known as the Teeter Plan, by the District and County. The Teeter Plan authorizes the auditor-controller to allocate 100% of the secured property tax billed but not yet paid. The auditor-controller remits tax monies to the District in three installments, as follows: 50% remitted on December 15; 40% remitted on April 15; 10% remitted on June 30.

Property Tax – Current Unsecured: Unsecured property is similar to secured property as noted above, and the revenue is based on the same formula. Unsecured property includes items such as motor homes, airplanes, boats, and other moveable personal property. The portion of the revenue designated for taxing agencies, including special districts, is 1%.

Homeowners Tax Relief: This is the portion of tax funds replaced by State resources for tax relief for homeowners. In other words, the amount of homeowners' exemption on property valuation is paid to the County by the State. The portion of revenue designated for taxing agencies, including special districts, is 1%.

Special Mosquito Control Tax: The District held a Special Tax Measure Election in November 2, 1982. The Measure A (Special Tax for Mosquito Control Services) passed with a yes vote of 74%. The Special Tax was designated for all parcels not exempted by law for 13 cities within County of San Mateo at a maximum taxing rate of \$3.75 per parcel. No cost of living adjustment was authorized in this ballot Measure A.

Benefit Assessment Revenue: 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 was outside of the District’s then-current (pre-2003) jurisdictional 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. The annual engineers report defines the benefit assessment district that provides funding for the services in the North and West areas (“Annexation Area”) of San Mateo County.

Service Abatement Agreements: Each year the District establishes service abatement agreements with state and local agencies, cities, commercial establishments, sewage treatment plants, for controlling mosquitoes.

Education Revenue Augmentation Funds (ERAF): In 2003, San Mateo County Controller announced the refund of \$37,496,366 in excess Educational Revenue Augmentation Funds (ERAF) to local taxing agencies including cities, special districts and the County. These refunds are the result of the local tax base increasing at a rate faster than the increase in the funding limits for schools and community colleges. The refunds were proportional to each agency’s contribution as set forth by state statute. Each year the San Mateo County Controllers’ office distributes the excess ERAF to the District.

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FY14/15 BUDGET
General Operating Budget**

| | <u>Actual 2012 / 2013</u> | <u>Projected 2013 / 2014</u> | <u>Approved Budgeted 2014 / 2015</u> |
|---|-------------------------------|----------------------------------|--|
| Fund balances, beginning of period | 5,367,383 | 6,248,373 | 7,010,256 |
| Revenues : | | | |
| Property Taxes | 1,675,036 | 1,792,898 | 1,853,472 |
| Special Benefit Assessment | 1,419,107 | 1,422,588 | 1,423,500 |
| Special mosquito control tax | 459,751 | 462,889 | 466,000 |
| ERAF Refund | 236,011 | 261,332 | 225,000 |
| Redevelopment (RDA & RPTTF) | 137,923 | 93,874 | 74,500 |
| Service Abatement Contracts | 239,095 | 257,435 | 238,900 |
| Interest earned | 36,957 | 36,929 | 36,200 |
| Miscellaneous Revenues | 95,670 | 268,296 | 5,525 |
| Total Revenues | 4,299,549 | 4,596,241 | 4,323,097 |
| Expenditures : | | | |
| Salaries & Benefits | 2,219,514 | 2,495,665 | 3,085,851 |
| Services & Supplies | 1,003,860 | 1,003,094 | 1,156,045 |
| Capital Project Fund Expenditures | 195,186 | 335,600 | 296,970 |
| Total Expenditures | 3,418,560 | 3,834,358 | 4,538,866 |
| Ending Fund balances (Allocated to Reserves) | <u>6,248,373</u> | <u>7,010,256</u> | <u>6,794,487</u> |

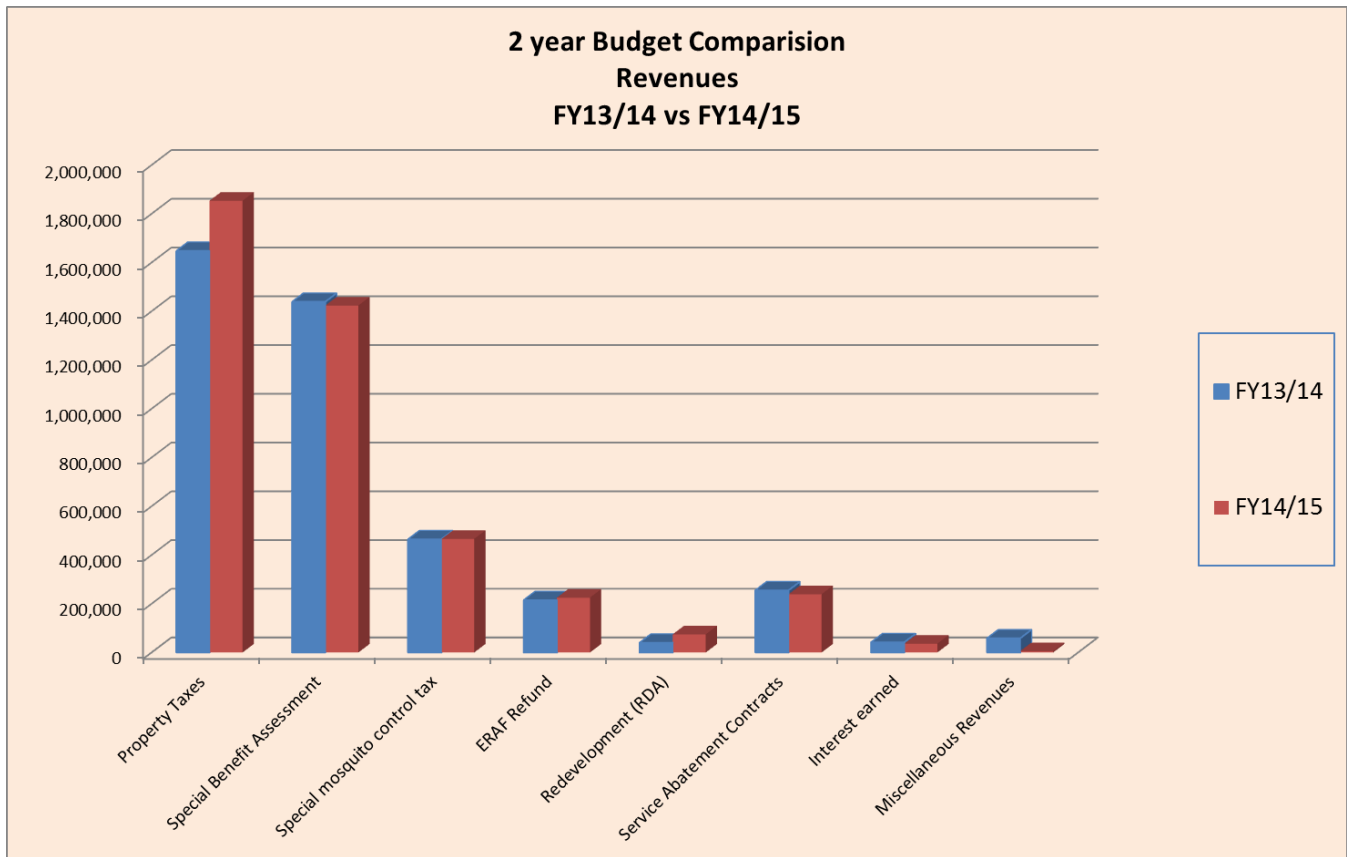
| Reserve Funds Balances: | | <u>Funding Level %</u> | | <u>Funding Level %</u> | | <u>Funding Level %</u> |
|---|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|
| Working General Reserve Fund | 2,084,103 | 100% | 2,256,447 | 100% | 2,545,137 | 100% |
| Public Health Emergency Reserve Fund | 500,000 | 100% | 500,000 | 100% | 950,000 | 100% |
| Natural Disaster Emergency Reserve Fund | 1,000,000 | 100% | 1,000,000 | 100% | 1,230,000 | 100% |
| Equipment Replacement Reserve Fund | 930,000 | | 930,000 | | 430,000 | |
| Less Transfer In for CPF Expenditures | (195,186) | | (335,600) | | (296,970) | |
| Add Fund Replenishment | 151,768 | | 335,600 | | 53,525 | |
| | 886,582 | 95% | 930,000 | 100% | 186,555 | 43% |
| Other Post Employment Benefits Reserve Fund | 1,594,541 | 100% | 1,642,377 | 100% | 1,691,649 | 100% |
| Sick / Annual Leave Reserve Fund | 183,147 | 100% | 187,147 | 100% | 191,147 | 100% |
| Unassigned Reserves | - | | 494,285 | | - | |
| Fund balances, end of period | <u>6,248,373</u> | 99% | <u>7,010,257</u> | 108% | <u>6,794,488</u> | 97% |

| Recommended Reserve Fund Balances per Policy: | | | |
|--|-------------------------|-------------------------|-------------------------|
| Working General Reserve Fund | 2,084,103 | 2,256,447 | 2,545,137 |
| Public Health Emergency Reserve Fund | 500,000 | 500,000 | 950,000 |
| Natural Disaster Emergency Reserve Fund | 1,000,000 | 1,000,000 | 1,230,000 |
| Equipment Replacement Reserve Fund | 930,000 | 930,000 | 430,000 |
| Other Post Employment Benefits Reserve Fund | 1,594,541 | 1,642,377 | 1,691,649 |
| Sick / Annual Leave Reserve Fund | 183,147 | 187,147 | 191,147 |
| Total Reserve Funding | <u>6,291,791</u> | <u>6,515,971</u> | <u>7,037,933</u> |

BUDGET COMPARISONS

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT Two Year Budget Comparison - Revenues

| | Approved | Approved | Difference | % Change |
|------------------------------|---------------------|---------------------|------------------------|------------------------|
| REVENUES | Budgeted FY13/14 | Budgeted FY14/15 | From 13/14 to 14/15 | From 13/14 to 14/15 |
| Property Taxes | 1,647,588 | 1,853,472 | 205,884 | 12.5% |
| Special Benefit Assessment | 1,438,911 | 1,423,500 | (15,411) | (1.1%) |
| Special mosquito control tax | 464,181 | 466,000 | 1,819 | 0.4% |
| ERAF Refund | 215,000 | 225,000 | 10,000 | 4.7% |
| Redevelopment (RDA) | 40,000 | 74,500 | 34,500 | 86.3% |
| Service Abatement Contracts | 255,000 | 238,900 | (16,100) | (6.3%) |
| Interest earned | 42,000 | 36,200 | (5,800) | (13.8%) |
| Miscellaneous Revenues | 58,000 | 5,525 | (52,475) | (90.5%) |
| | 4,160,679 | 4,323,097 | 162,418 | 3.90% |



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Two Year Budget Comparison - Expenditures

| | Approved | Approved | Difference | % Change |
|---|------------------|------------------|------------------|--------------|
| | Budgeted | Budgeted | From 13/14 | From 13/14 |
| | FY13/14 | FY14/15 | to 14/15 | to 14/15 |
| Salary & Benefits | | | | |
| 4111 Regular Full Time | 1,515,000 | 1,724,549 | 209,549 | 14% |
| 4161 Regular Part Time | 129,000 | 214,320 | 85,320 | 66% |
| 4311 Social Security | 10,000 | 14,788 | 4,788 | 48% |
| 4321 Retirement | 478,000 | 575,314 | 97,314 | 20% |
| 4412 Health Insurance | 369,000 | 415,010 | 46,010 | 12% |
| 4414 Great-West Deferred Comp | 13,000 | 13,000 | - | 0% |
| 4415 Medicare Insurance | 24,000 | 28,465 | 4,465 | 19% |
| 4422 Dental Insurance | 38,000 | 45,000 | 7,000 | 18% |
| 4431 Vision Insurance Plan | 5,300 | 6,000 | 700 | 13% |
| 4440 Commute Benefit | 5,500 | 9,000 | 3,500 | 64% |
| 4442 Long Term Disability | 11,300 | 13,200 | 1,900 | 17% |
| 4451 Unemployment Insurance | 18,000 | 20,104 | 2,104 | 12% |
| 4621 AFLAC Insurance | 6,500 | 7,100 | 600 | 9% |
| subtotal Salary & Benefit | 2,622,600 | 3,085,851 | 463,251 | 18% |
| Services & Supplies | | | | |
| 5111 Pesticides | 250,000 | 200,000 | (50,000.00) | (20%) |
| 5121 Clothing | 23,700 | 27,875 | 4,175 | 18% |
| 5156 Household | 4,200 | 4,200 | - | 0% |
| 5171 Medical / Laboratory | 18,800 | 36,500 | 17,700 | 94% |
| 5199 Office | 20,100 | 28,250 | 8,150 | 41% |
| 5233 Special Tools | 16,100 | 29,300 | 13,200 | 82% |
| 5331 Memberships | 18,845 | 20,295 | 1,450 | 8% |
| 5416 Gasoline / Oil | 67,000 | 65,800 | (1,200) | (2%) |
| 5428 Miscellaneous Repair | 50,000 | 44,500 | (5,500) | (11%) |
| 5472 General Maintenance | 9,300 | 9,500 | 200 | 2% |
| 5631 Electric / Gas | 20,900 | 25,300 | 4,400 | 21% |
| 5635 Water / Sewer | 9,700 | 10,100 | 400 | 4% |
| 5721 Meetings / Conferences | 91,800 | 82,600 | (9,200) | (10%) |
| 5856 Services / Consultation | 238,600 | 218,930 | (19,670) | (8%) |
| 5966 District Special Expenses | 121,500 | 171,100 | 49,600 | 41% |
| 6712 Telephone | 22,500 | 26,645 | 4,145 | 18% |
| 6725 General Liability Insurance | 53,000 | 41,000 | (12,000) | (23%) |
| 6731 All Other Insurance | 102,100 | 114,150 | 12,050 | 12% |
| subtotal Services & Supplies | 1,138,145 | 1,156,045 | 17,900 | 2% |
| Total General Fund Budget | 3,760,745 | 4,241,896 | 481,151 | 13% |
| Capital Project Fund | | | | |
| Capital Project Fund Services Supplies | | | | |
| 5188-05 Other Misc Exp | 1,800 | 600 | (1,200) | (67%) |
| 5233-05 Special Tools | 3,250 | 0 | (3,250) | (100%) |
| 5428-05 Misc Repair | 245,000 | 65,000 | (180,000) | (73%) |
| 5966-05 District Special Expense | 2,250 | 17,250 | 15,000 | 667% |
| subtotal Services & Supplies | 252,300 | 82,850 | (169,450) | (67%) |
| Capital Fund Fixed Assets | | | | |
| 7311-05 Equipment | 144,300 | 214,120 | 69,820 | 48% |
| subtotal Fixed Assets | 144,300 | 214,120 | 69,820 | 48% |
| Total Capital Fund Budget | 396,600 | 296,970 | (99,630) | (25%) |

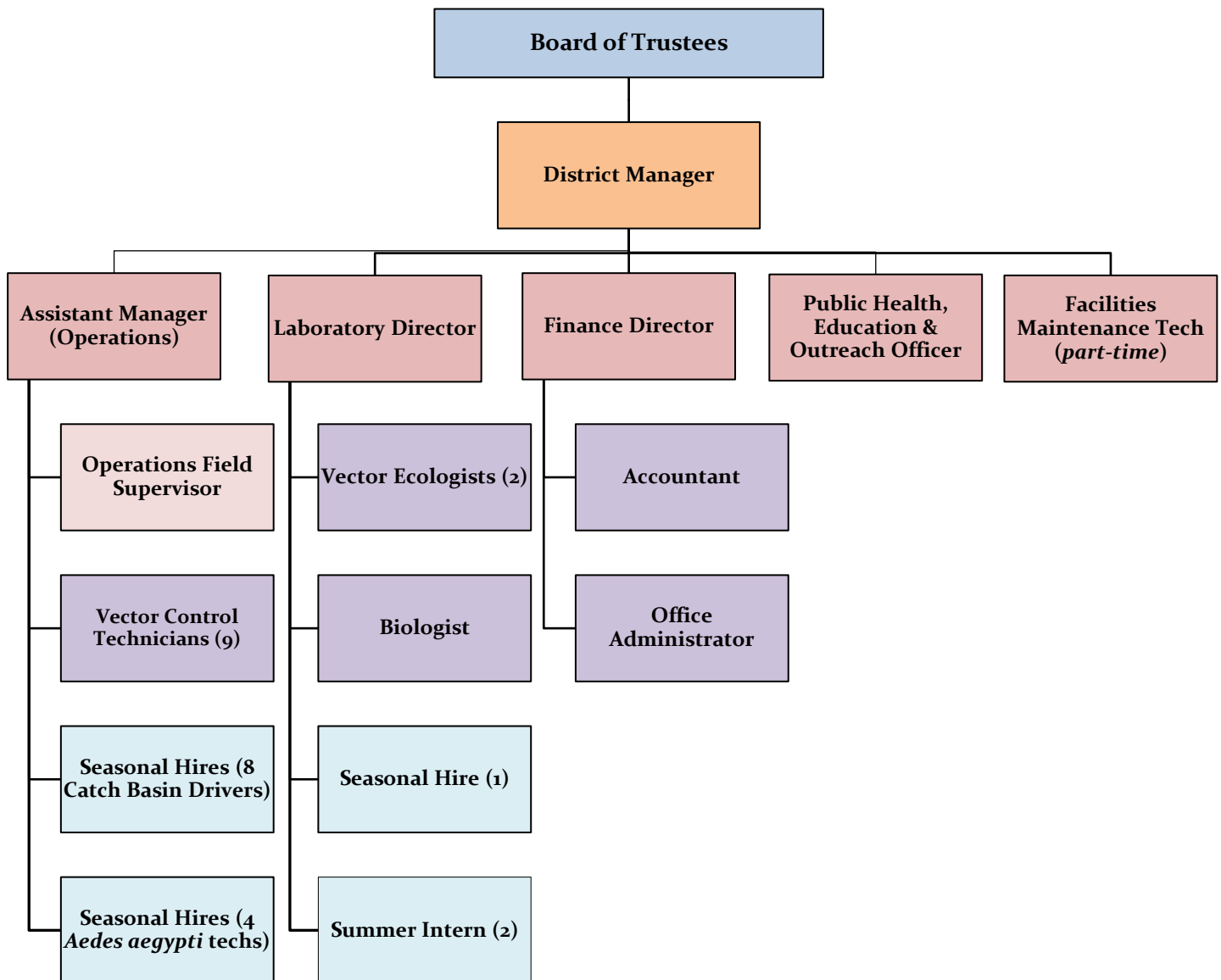
**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Personnel Summary**

| FULL TIME STAFF | ACTUAL FY 10/11 | ACTUAL FY 11/12 | ACTUAL FY 12/13 | ACTUAL FY 13/14 | APPROVED BUDGET FY 14/15 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|---|
| District Manager | 1 | 1 | 1 | 1 | 1 |
| Assistant Manager | 1 | 1 | 1 | 1 | 1 |
| Field Operations Supervisor | 1 | 1 | 1 | 1 | 1 |
| Vector Control Technicians | 10 | 8 | 8 | 9 | 9 |
| Laboratory Director | 1 | 1 | 1 | 1 | 1 |
| Vector Ecologist | 3 | 3 | 3 | 2 | 2 |
| Biologist | - | - | - | 1 | 1 |
| Finance Director | 1 | 1 | 1 | 1 | 1 |
| Accountant | 1 | 1 | 1 | 1 | 1 |
| Office Administrator | 1 | 1 | 1 | 1 | 1 |
| Facilities Maintenance Technician (part-time) | - | - | - | - | 0.5 |
| Public Health, Education & Outreach Officer | - | - | - | - | 1 |
| TOTALS | 20 | 18 | 18 | 19 | 20.5 |

* Seasonal personnel are not included

San Mateo County MVCD

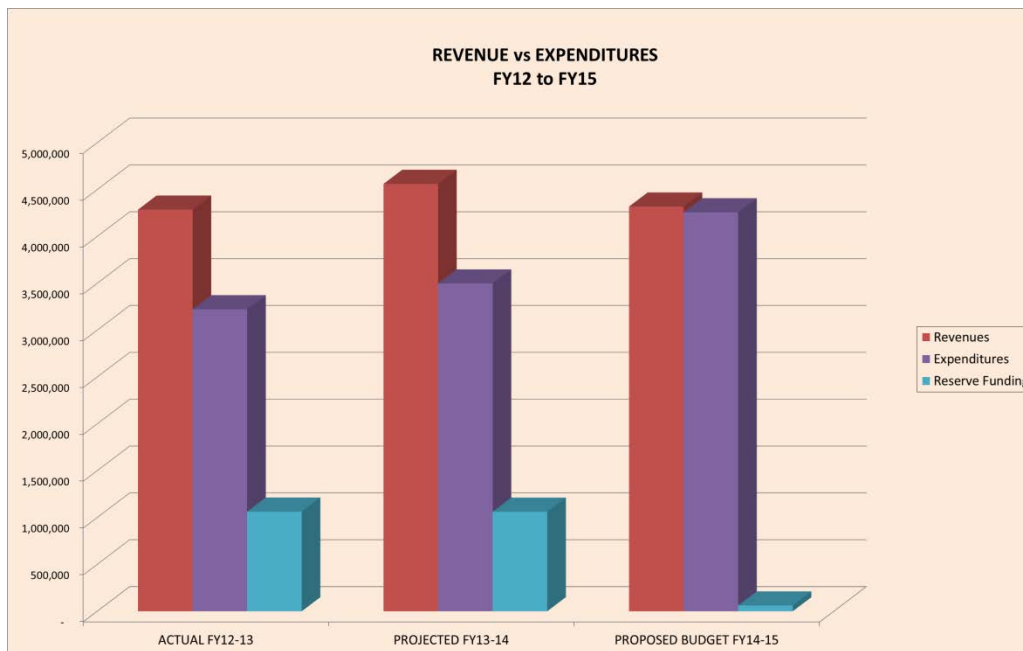
2014/2015 Organizational Chart



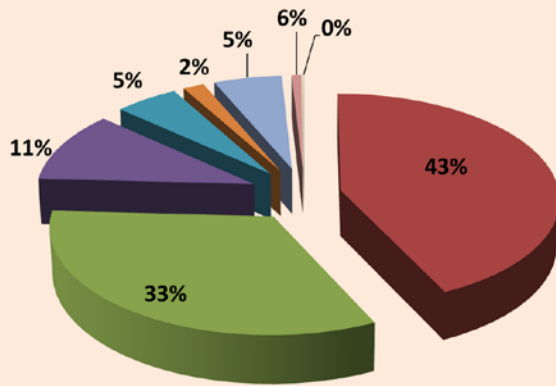
Operational Budget FY14/15

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT REVENUE AND EXPENDITURE SUMMARY FY14/15 BUDGET - General Fund

| | ACTUAL FY12-13 | PROJECTED FY13-14 | % of FY13-14 Total | APPROVED BUDGET FY14-15 | % of FY14-15 Total |
|------------------------------|-------------------|----------------------|-----------------------|-------------------------------|-----------------------|
| REVENUES | | | | | |
| Property Taxes | 1,675,036 | 1,792,898 | 39% | 1,853,472 | 43% |
| Special Benefit Assessment | 1,419,107 | 1,422,588 | 31% | 1,423,500 | 33% |
| Special mosquito control tax | 459,751 | 462,889 | 10% | 466,000 | 11% |
| ERAF Refund | 236,011 | 261,332 | 6% | 225,000 | 5% |
| Redevelopment (RDA & RPTTF) | 137,923 | 93,874 | 2% | 74,500 | 2% |
| Service Abatement Contracts | 239,095 | 257,435 | 6% | 238,900 | 6% |
| Interest earned | 34,694 | 35,270 | 1% | 34,750 | 1% |
| Miscellaneous Revenues | 85,335 | 235,194 | 5% | 4,025 | 0% |
| Total Revenues | 4,286,952 | 4,561,480 | 100% | 4,320,147 | 100% |
| EXPENDITURES | | | | | |
| Salaries & Benefits | 2,219,514 | 2,495,665 | 55% | 3,085,851 | 71% |
| Services & Supplies | 1,003,860 | 1,003,089 | 22% | 1,156,045 | 27% |
| Reserve Funding | 1,063,578 | 1,062,727 | 23% | 78,251 | 2% |
| Total Expenditures | 4,286,952 | 4,561,480 | 100% | 4,320,147 | 100% |
| NET INCOME | 0.00 | 0.00 | | (0.00) | |

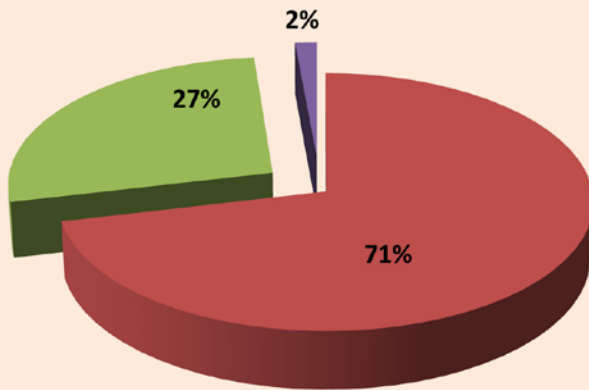


**GENERAL FUND REVENUES
2014/15 Budget**



- REVENUES
- Property Taxes
- Special Benefit Assessment
- Special mosquito control tax
- ERAF Refund
- Redevelopment (RDA & RPTTF)
- Service Abatement Contracts
- Interest earned
- Miscellaneous Revenues

**GENERAL FUND EXPENDITURES
2014/15 Budget**



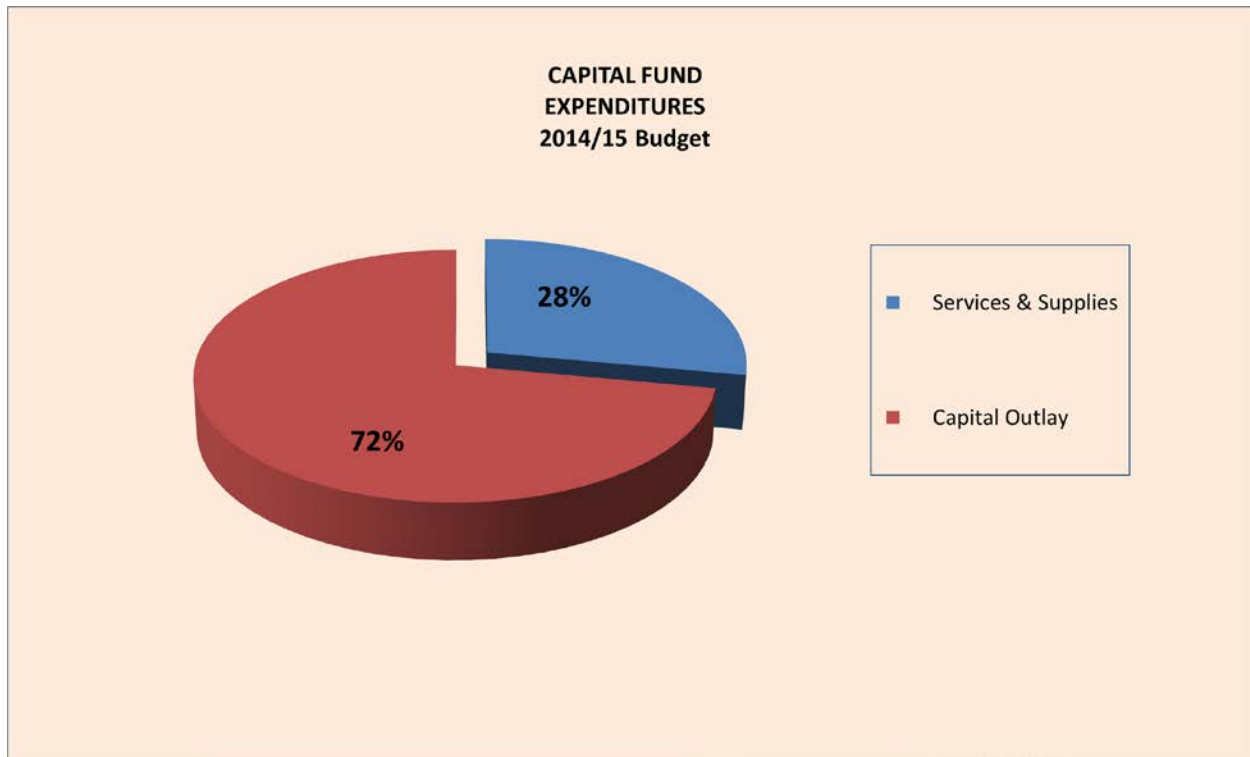
- EXPENDITURES
- Salaries & Benefits
- Services & Supplies
- Reserve Funding

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
REVENUE AND EXPENDITURE SUMMARY
FY14/15 BUDGET - Capital Fund

| | ACTUAL FY12-13 | PROJECTED FY13-14 | % of FY13-14 Total | APPROVED BUDGET FY14-15 | % of FY14-15 Total |
|---|-------------------|----------------------|-----------------------|-------------------------------|-----------------------|
| REVENUES | | | | | |
| Interest earned | 2,264 | 1,659 | | 1,450 | |
| Miscellaneous Revenues | 10,334 | 33,102 | 95% | 1,500 | 51% |
| Total Revenues | 12,598 | 34,761 | 95% | 2,950 | 51% |
| EXPENDITURES | | | | | |
| Services & Supplies | 103,333 | 206,565 | 62% | 82,850 | 28% |
| Capital Outlay | 91,853 | 129,035 | 38% | 214,120 | 72% |
| Total Expenditures | 195,186 | 335,600 | 100% | 296,970 | 100% |
| Balance to be funded by Reserves | (182,588) | (300,839) | | (294,020) | |

NOTE:

Although Net Income shows negative earnings in the Capital Fund, expenditures for this account are funded out of reserve accounts. Cash is transferred to this account from the General Fund as needed.



**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Three Year Budget Comparison
Budgeted vs Expended**

| | Amended & Approved | | Approved | | Approved | % Change From 12/13 to 13/14 | % Change From 13/14 to 14/15 |
|----------------------------------|----------------------|---------------------|----------------------|---------------------|---------------------|------------------------------------|------------------------------------|
| | Previous Fiscal Year | | Current Fiscal Year | | Next Fiscal Year | | |
| | Expended FY12/13 | Budgeted FY12/13 | Projected FY13/14 | Budgeted FY13/14 | Budgeted FY14/15 | | |
| Salary & Benefits | | | | | | | |
| 4111 Regular Full Time | 1,280,856 | 1,325,000 | 1,424,989 | 1,515,000 | 1,724,549 | 14.3% | 13.8% |
| 4161 Regular Part Time | 142,823 | 151,000 | 150,163 | 129,000 | 214,320 | (14.6%) | 66.1% |
| 4311 Social Security | 10,200 | 9,000 | 10,684 | 10,000 | 14,788 | 11.1% | 47.9% |
| 4321 Retirement | 378,050 | 395,000 | 445,292 | 478,000 | 575,314 | 21.0% | 20.4% |
| 4412 Health Insurance | 306,675 | 314,635 | 351,809 | 369,000 | 415,010 | 17.3% | 12.5% |
| 4414 Great-West Deferred Comp | 12,000 | 13,000 | 11,500 | 13,000 | 13,000 | 0.0% | 0.0% |
| 4415 Medicare Insurance | 21,029 | 24,000 | 23,184 | 24,000 | 28,465 | 0.0% | 18.6% |
| 4422 Dental Insurance | 30,578 | 36,000 | 35,635 | 38,000 | 45,000 | 5.6% | 18.4% |
| 4431 Vision Insurance Plan | 4,368 | 4,700 | 5,214 | 5,300 | 6,000 | 12.8% | 13.2% |
| 4440 Commute Benefit | 4,167 | 5,000 | 4,646 | 5,500 | 9,000 | 10.0% | 63.6% |
| 4442 Long Term Disability | 8,674 | 10,000 | 10,277 | 11,300 | 13,200 | 13.0% | 16.8% |
| 4451 Unemployment Insurance | 14,732 | 18,000 | 16,280 | 18,000 | 20,104 | 0.0% | 11.7% |
| 4621 AFLAC Insurance | 5,361 | 6,200 | 5,991 | 6,500 | 7,100 | 4.8% | 9.2% |
| subtotal | 2,219,514 | 2,311,535 | 2,495,665 | 2,622,600 | 3,085,851 | 13.5% | 17.7% |
| Services & Supplies | | | | | | | |
| 5111 Agricultural | 190,580 | 250,000 | 186,060 | 250,000 | 200,000 | 0.0% | (20.0%) |
| 5121 Clothing | 20,934 | 23,910 | 24,532 | 23,700 | 27,875 | (0.9%) | 17.6% |
| 5156 Household | 3,386 | 3,980 | 3,079 | 4,200 | 4,200 | 5.5% | 0.0% |
| 5171 Medical / Laboratory | 4,656 | 5,190 | 29,582 | 18,800 | 36,500 | 262.2% | 94.1% |
| 5199 Office | 16,563 | 20,852 | 18,980 | 20,100 | 28,250 | (3.6%) | 40.5% |
| 5233 Special Tools | 13,203 | 19,175 | 20,021 | 16,100 | 29,300 | (16.0%) | 82.0% |
| 5331 Memberships | 17,041 | 18,388 | 19,310 | 18,845 | 20,295 | 2.5% | 7.7% |
| 5416 Gasoline / Oil | 53,986 | 67,000 | 60,020 | 67,000 | 65,800 | 0.0% | (1.8%) |
| 5428 Miscellaneous Repair | 33,651 | 56,140 | 37,378 | 50,000 | 44,500 | (10.9%) | (11.0%) |
| 5472 General Maintenance | 7,260 | 9,290 | 6,670 | 9,300 | 9,500 | 0.1% | 2.2% |
| 5631 Electric / Gas | 12,145 | 7,770 | 24,843 | 20,900 | 25,300 | 169.0% | 21.1% |
| 5635 Water / Sewer | 6,863 | 9,790 | 9,447 | 9,700 | 10,100 | (0.9%) | 4.1% |
| 5721 Meetings / Conferences | 62,082 | 83,760 | 74,582 | 91,800 | 82,600 | 9.6% | (10.0%) |
| 5856 Services / Consultation | 325,947 | 332,865 | 233,286 | 238,600 | 218,930 | (28.3%) | (8.2%) |
| 5966 District Special Expenses | 77,367 | 167,620 | 63,017 | 121,500 | 171,100 | (27.5%) | 40.8% |
| 6712 Telephone | 16,332 | 20,300 | 21,063 | 22,500 | 26,645 | 10.8% | 18.4% |
| 6725 General Liability Insurance | 57,162 | 60,000 | 41,358 | 53,000 | 41,000 | (11.7%) | (22.6%) |
| 6731 All Other Insurance | 83,403 | 84,096 | 119,443 | 102,100 | 114,150 | 21.4% | 11.8% |
| subtotal | 1,002,561 | 1,240,126 | 992,670 | 1,138,145 | 1,156,045 | (8.2%) | 1.6% |
| Fixed Assets | | | | | | | |
| 7311 Equipment | 1,299 | 1,300 | 10,419 | 0 | 0 | (100.0%) | - |
| subtotal | 1,299 | 1,300 | 10,419 | 0 | 0 | (100.0%) | - |
| Total | 3,223,374 | 3,552,961 | 3,498,753 | 3,760,745 | 4,241,896 | 5.8% | 12.8% |

| Capital Project Fund | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|--------------|----------------|
| Capital Project Fund Services Supplies | | | | | | | |
| 5188-05 Other Misc Exp | 993 | 1,860 | 442 | 1,800 | 600 | (3%) | (66.7%) |
| 5233-05 Special Tools | 0 | 1,300 | 1,746 | 3,250 | 0 | 150% | (100.0%) |
| 5428-05 Misc Repair | 100,823 | 218,000 | 204,377 | 245,000 | 65,000 | 12% | (73.5%) |
| 5966-05 District Special Expense | 1,517 | 2,000 | 0 | 2,250 | 17,250 | 13% | 666.7% |
| subtotal | 103,333 | 223,160 | 206,565 | 252,300 | 82,850 | 13.1% | (67.2%) |
| Capital Fund Fixed Assets | | | | | | | |
| 7311-05 Equipment | 91,853 | 137,500 | 129,035 | 144,300 | 214,120 | 5% | 48.4% |
| subtotal | 91,853 | 137,500 | 129,035 | 144,300 | 214,120 | 4.9% | 48.4% |
| Total | 195,186 | 360,660 | 335,600 | 396,600 | 296,970 | 10.0% | (25.1%) |

REVENUES

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED REVENUE BUDGET FOR FY 2014-15**

| REVENUE BUDGET | | | | | | |
|-----------------------|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| Acct No. | | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Total Budget |
| | Property Taxes Revenue | | | | | |
| 1021 | Prop. taxes, current, secured | - | 855,947 | 176,371 | 673,754 | 1,706,072 |
| 1024 | PY Secured Rede | - | - | - | 500 | 500 |
| 1031 | Prop. taxes, current unsecured | - | 88,550 | 3,750 | - | 92,300 |
| 1033 | Prop. taxes, prior, unsecured | - | - | (700) | - | (700) |
| 1041 | Prop taxes CY secured SB 813 | 1,700 | 11,750 | 15,000 | 13,800 | 42,250 |
| 1042 | Prop taxes CY unsecured SB 813 | - | - | - | 1,200 | 1,200 |
| 1043 | PY SB 813 REDEM | - | - | - | 700 | 700 |
| 1831 | Homeowner Prop | - | 1,650 | 3,900 | 5,600 | 11,150 |
| | Subtotal Property Tax Revenue | 1,700 | 957,897 | 198,321 | 695,554 | 1,853,472 |
| | | 0.09% | 51.68% | 10.70% | 37.53% | 100% |
| | Special Assessment Revenue | | | | | |
| 2031 | Special Benefit Assessment | - | 745,000 | 182,500 | 496,000 | 1,423,500 |
| 2439 | Special Mosquito Tax | - | 243,000 | 62,000 | 161,000 | 466,000 |
| | Subtotal Special Assessment Revenue | - | 988,000 | 244,500 | 657,000 | 1,889,500 |
| | | | 52.29% | 12.94% | 34.77% | 100% |
| | Other Revenue Sources | | | | | |
| 1046 | ERAF Rebate | - | - | 225,000 | - | 225,000 |
| 1521-11 | VCJPA-Interest Income | 1,600 | 150 | 1,000 | 1,000 | 3,750 |
| 1521 | Interest Earned | 8,000 | 8,000 | 7,000 | 8,000 | 31,000 |
| 2451 | Service Abatement Income | 148,005 | 65,751 | 3,747 | 21,397 | 238,900 |
| 2647 | Misc Refunds/RDA/RPTTF | 12,500 | - | 25,000 | 37,000 | 74,500 |
| 2658 | Other | 2,100 | 150 | 1,150 | 625 | 4,025 |
| | Subtotal Other Revenue Sources | 172,205 | 74,051 | 262,897 | 68,022 | 577,175 |
| | TOTAL GENERAL FUND REVENUE BUDGET | 173,905 | 2,019,948 | 705,717 | 1,420,576 | 4,320,147 |

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02705 (CAPITAL PROJECT FUND)
APPROVED REVENUE BUDGET FOR FY 2014-15**

| REVENUE BUDGET | | | | | | |
|-----------------------|--|-------------------|-------------------|-------------------|-------------------|--------------|
| Acct No. | | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Total |
| 1521 | Interest Earned | 300 | 450 | 400 | 300 | 1,450 |
| 49900 | Other Income | 1,000 | - | 500 | - | 1,500 |
| | TOTAL GENERAL FUND REVENUE BUDGET | 1,300 | 450 | 900 | 300 | 2,950 |

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
2014 - 15 GENERAL BUDGET**

| General Fund | | Approved Budget |
|--|-----------------------------|------------------------|
| General Fund Salary & Benefits | | |
| 4111 | Regular Full Time | 1,724,549 |
| 4161 | Regular Part Time | 214,320 |
| 4311 | Social Security | 14,788 |
| 4321 | Retirement | 575,314 |
| 4412 | Health Insurance | 415,010 |
| 4414 | Great West Deferred Comp | 13,000 |
| 4415 | Medicare Insurance | 28,465 |
| 4422 | Dental Insurance | 45,000 |
| 4431 | Vision Insurance Plan | 6,000 |
| 4440 | Commute Benefit | 9,000 |
| 4442 | Long Term Disability | 13,200 |
| 4451 | Unemployment Insurance | 20,104 |
| 4621 | AFLAC Insurance | 7,100 |
| Subtotal Salary & Benefits | | 3,085,851 |
| General Fund Services & Supplies | | |
| 5111 | Agricultural | 200,000 |
| 5121 | Clothing | 27,875 |
| 5156 | Household | 4,200 |
| 5171 | Medical/Laboratory | 36,500 |
| 5199 | Office | 28,250 |
| 5233 | Special Tools | 29,300 |
| 5331 | Memberships | 20,295 |
| 5416 | Gasoline/Oil | 65,800 |
| 5428 | Miscellaneous Repair | 44,500 |
| 5472 | General Maintenance | 9,500 |
| 5631 | Electric/Gas | 25,300 |
| 5635 | Water/Sewer Disposal | 10,100 |
| 5721 | Meetings/Conferences | 82,600 |
| 5856 | Services/Consultation | 218,930 |
| 5966 | District Special Expenses | 171,100 |
| 6712 | Telephone | 26,645 |
| 6725 | General Liability Insurance | 41,000 |
| 6731 | All Other Insurance | 114,150 |
| Subtotal Services & Supplies | | 1,156,045 |
| Total General Fund Operational Budget | | 4,241,896 |

| Capital Project Fund | | |
|---|--------------------------|----------------|
| Capital Project Fund Services Supplies | | |
| 5188-05 | Other Misc Exp | 600 |
| 5428-05 | Miscellaneous Repair | 65,000 |
| 5966-05 | District Special Expense | 17,250 |
| Subtotal Services & Supplies | | 82,850 |
| Capital Fund Fixed Assets | | |
| 7311 | Equipment | 214,120 |
| Subtotal Fixed Assets | | 214,120 |
| Total Capital Fund Budget | | 296,970 |

GENERAL FUND EXPENDITURES

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED EXPENDITURE BUDGET FOR FY 2014-15**

| BUDGET SUMMARY | | | | | | |
|----------------|--|------------------|----------------|----------------|----------------|-------------------|
| Acct No. | | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | FY14/15 BUDGET |
| | <u>SALARIES & EMPLOYEE BENEFITS</u> | | | | | |
| 4111 | Regular Full-Time Positions | 463,255 | 397,729 | 464,745 | 398,821 | 1,724,549 |
| 4161 | Regular Part-Time Positions | 120,960 | 44,560 | - | 48,800 | 214,320 |
| 4311 | Social Security Insurance | 7,772 | 3,172 | 409 | 3,435 | 14,788 |
| 4321 | County Retirement Plan | 154,575 | 132,691 | 155,027 | 133,022 | 575,314 |
| 4412 | Health Insurance | 99,350 | 99,350 | 108,155 | 108,155 | 415,010 |
| 4414 | Great West Deferred Compensation | 3,500 | 3,000 | 3,500 | 3,000 | 13,000 |
| 4415 | Medicare Insurance | 8,535 | 6,509 | 6,834 | 6,586 | 28,465 |
| 4422 | Dental Insurance | 11,250 | 11,250 | 11,250 | 11,250 | 45,000 |
| 4431 | Vision Insurance Plan | 1,500 | 1,500 | 1,500 | 1,500 | 6,000 |
| 4440 | Commuter Benefit | 2,250 | 2,250 | 2,250 | 2,250 | 9,000 |
| 4442 | Long Term Disability | 3,300 | 3,300 | 3,300 | 3,300 | 13,200 |
| 4451 | Unemployment Insurance | 6,891 | 409 | 9,514 | 3,291 | 20,104 |
| 4621 | AFLAC (Accident Insurance) | 1,870 | 1,680 | 1,870 | 1,680 | 7,100 |
| | Total Salaries & Benefits | 885,008 | 707,399 | 768,354 | 725,089 | 3,085,851 |
| | <u>SERVICES & SUPPLIES</u> | | | | | |
| 5111 | Pesticides | 85,000 | 30,000 | 20,000 | 65,000 | 200,000 |
| 5121 | Clothing | 8,155 | 6,215 | 4,970 | 8,535 | 27,875 |
| 5156 | Household | 900 | 1,200 | 500 | 1,600 | 4,200 |
| 5171 | Laboratory Supplies | 9,250 | 8,900 | 9,500 | 8,850 | 36,500 |
| 5199 | Office | 4,940 | 7,130 | 10,600 | 5,580 | 28,250 |
| 5233 | Special Tools / Equipment | 12,650 | 4,750 | 4,650 | 7,250 | 29,300 |
| 5331 | Memberships (Association dues) | 8,000 | 8,750 | 200 | 3,345 | 20,295 |
| 5416 | Gasoline / Oil / Grease | 24,000 | 11,300 | 10,500 | 20,000 | 65,800 |
| 5428 | Vehicle / Equipment Maintenance & Repair | 11,725 | 11,825 | 10,225 | 10,725 | 44,500 |
| 5472 | Facility Maintenance & Repair | 2,375 | 2,375 | 2,375 | 2,375 | 9,500 |
| 5631 | Electric / Gas | 7,260 | 6,435 | 5,770 | 5,835 | 25,300 |
| 5635 | Water / Sewer | 2,265 | 3,105 | 1,685 | 3,045 | 10,100 |
| 5721 | Meetings / Conferences | 12,250 | 25,950 | 26,500 | 17,900 | 82,600 |
| 5856 | Services / Consultations | 96,292 | 48,089 | 38,093 | 36,456 | 218,930 |
| 5966 | District Special Expense | 92,725 | 18,600 | 24,475 | 35,300 | 171,100 |
| 6712 | Telephone | 8,245 | 5,740 | 5,590 | 7,070 | 26,645 |
| 6725 | General Liability Insurance | 41,000 | - | - | - | 41,000 |
| 6731 | All Other Insurance | 104,150 | 10,000 | - | - | 114,150 |
| | Subtotal Services & Supplies | 531,182 | 210,364 | 175,633 | 238,866 | 1,156,045 |
| | TOTAL OPERATIONAL BUDGET | 1,416,190 | 917,763 | 943,987 | 963,955 | 4,241,896 |

DISTRICT RESERVES

| | | |
|------|---|------------------|
| 8612 | Working General Reserve Fund | 2,545,137 |
| | Public Health Emergency Reserve Fund | 950,000 |
| | Natural Disaster Emergency Reserve Fund | 1,230,000 |
| | Equipment Replacement Reserve Fund | 430,000 |
| | Other Post Employment Benefits Reserve Fund | 1,691,649 |
| | Sick / Annual Leave Reserve Fund | 191,147 |
| | Total Reserve Funds | 7,037,933 |

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

| BUDGET DETAIL | | | | | | | | |
|---|----------|-----------|----------------------------------|----------------|----------------|----------------|----------------|------------------|
| SALARIES & EMPLOYEE BENEFITS | | | | | | | | |
| Acct No. | Sub Code | Dept Code | Description | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Subtotal |
| SALARIES | | | | | | | | |
| 4111 | | | Regular Full-Time Positions | 463,255 | 397,729 | 464,745 | 398,821 | 1,724,549 |
| 4161 | | | Regular Part-Time Employees | 120,960 | 44,560 | - | 48,800 | 214,320 |
| Total Salaries | | | | 584,215 | 442,289 | 464,745 | 447,621 | 1,938,869 |
| BENEFITS | | | | | | | | |
| 4311 | | | Social Security Insurance | 7,772 | 3,172 | 409 | 3,435 | 14,788 |
| 4321 | | | County Retirement Plan | 154,575 | 132,691 | 155,027 | 133,022 | 575,314 |
| Health Insurance | | | | | | | | |
| 4412 | | | Employee Medical Insurance | 86,550 | 86,550 | 95,205 | 95,205 | 363,510 |
| 4412 | A2 | AD | Retiree Health Reimbursement | 11,550 | 11,550 | 11,700 | 11,700 | 46,500 |
| 4412 | A3 | AD | Retiree Prescription | 1,250 | 1,250 | 1,250 | 1,250 | 5,000 |
| 4412 | | | subtotal Health Insurance | 99,350 | 99,350 | 108,155 | 108,155 | 415,010 |
| 4414 | | | Great West Deferred Comp | 3,500 | 3,000 | 3,500 | 3,000 | 13,000 |
| 4415 | | | Medicare Insurance | 8,535 | 6,509 | 6,834 | 6,586 | 28,465 |
| Dental Insurance | | | | | | | | |
| 4422 | | | Dental Insurance (Delta Dental) | 9,900 | 9,900 | 9,900 | 9,900 | 39,600 |
| 4422 | A2 | AD | Employee Dental Reimbursement | 1,350 | 1,350 | 1,350 | 1,350 | 5,400 |
| 4422 | | | subtotal Dental Insurance | 11,250 | 11,250 | 11,250 | 11,250 | 45,000 |
| 4431 | | | Vision Insurance Plan | 1,500 | 1,500 | 1,500 | 1,500 | 6,000 |
| 4440 | | | Commuter Benefit | 2,250 | 2,250 | 2,250 | 2,250 | 9,000 |
| 4442 | | | Long Term Disability | 3,300 | 3,300 | 3,300 | 3,300 | 13,200 |
| 4451 | | | Unemployment Insurance | 6,891 | 409 | 9,514 | 3,291 | 20,104 |
| 4621 | | | AFLAC (Accident Insurance) | 1,870 | 1,680 | 1,870 | 1,680 | 7,100 |
| Total Benefits | | | | 300,793 | 265,111 | 303,609 | 277,469 | 1,146,982 |
| TOTAL SALARIES & BENEFITS | | | | 885,008 | 707,399 | 768,354 | 725,089 | 3,085,851 |

LB-Laboratory; OP-Operation; AD-Administration

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

| BUDGET DETAIL | | | | | | | | |
|--------------------------------|----------|-----------|--|---------------|---------------|---------------|---------------|----------------|
| SERVICES & SUPPLIES | | | | | | | | |
| Acct No. | Sub Code | Dept Code | Description | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Subtotal |
| 5111 | | | PESTICIDES | | | | | |
| | A1 | OP | Altosid, BVA, Larvacides | 85,000 | 30,000 | 20,000 | 65,000 | 200,000 |
| | | | Total Pesticides 5111 | 85,000 | 30,000 | 20,000 | 65,000 | 200,000 |
| 5121 | | | CLOTHING | | | | | |
| | A1 | OP | Coveralls / Gloves | 850 | 150 | 200 | 800 | 2,000 |
| | A2 | AD | Field jackets / Polo Shirts | - | 1,200 | - | 800 | 2,000 |
| | A3 | OP | Rain Gear / Bee Gear | 400 | 600 | - | - | 1,000 |
| | A4 | OP | Uniform service | 5,200 | 3,100 | 3,425 | 4,650 | 16,375 |
| | A5 | OP | Work Boots / Rubber Boots | 1,705 | 1,165 | 1,345 | 1,785 | 6,000 |
| | A8 | AD | Badges | - | - | - | 500 | 500 |
| | | | Total Clothing 5121 | 8,155 | 6,215 | 4,970 | 8,535 | 27,875 |
| 5156 | | | HOUSEHOLD SUPPLIES | | | | | |
| | A1 | AD | Cleaning supplies, soaps, paper towels | 900 | 500 | 500 | 900 | 2,800 |
| | B1 | OP | Hotsy Detergents | - | 700 | - | 700 | 1,400 |
| | | | Total Household Supplies 5156 | 900 | 1,200 | 500 | 1,600 | 4,200 |
| 5171 | | | LABORATORY SUPPLIES | | | | | |
| | C1 | LB | Insect Curation / Husbandry | 300 | 150 | 150 | 200 | 800 |
| | C3 | LB | Lab Supplies | 550 | 450 | 550 | 450 | 2,000 |
| | C4 | LB | Bio Waste Disposal | 825 | 825 | 825 | 825 | 3,300 |
| | C5 | LB | Mosquito Blood Service | 1,075 | 1,075 | 1,075 | 1,075 | 4,300 |
| | C6 | LB | PCR Maintenance & Supplies | 6,200 | 6,100 | 6,500 | 6,000 | 24,800 |
| | C7 | LB | Protective Equipment (<i>new</i>) | 300 | 300 | 400 | 300 | 1,300 |
| | | | Total Laboratory Supplies 5171 | 9,250 | 8,900 | 9,500 | 8,850 | 36,500 |
| 5199 | | | OFFICE EXPENDITURES | | | | | |
| | | | Office Supplies | | | | | |
| | A1 | AD | Postage / Overnight | 740 | 740 | 740 | 780 | 3,000 |
| | A2 | AD | Office Supplies | 1,800 | 1,800 | 1,950 | 2,050 | 7,600 |
| | A3 | AD | Water Service | 450 | 340 | 310 | 400 | 1,500 |
| | A4 | AD | Kitchen Supplies | 75 | 75 | 75 | 75 | 300 |
| | | | subtotal Office Supplies | 3,065 | 2,955 | 3,075 | 3,305 | 12,400 |
| | | | Printing | | | | | |
| | B2 | AD | Checks | - | - | 750 | - | 750 |
| | C1 | AD | Commercial Printing | 500 | - | 1,000 | 500 | 2,000 |
| | | | subtotal Printing | 500 | - | 1,750 | 500 | 2,750 |
| | | | Public Education | | | | | |
| | D1 | AD | Educational Materials / Fairs | - | - | 1,000 | - | 1,000 |
| | D2 | AD | Presentations / Displays | - | 3,000 | 1,000 | - | 4,000 |
| | D3 | AD | Promotional Items | - | - | 3,000 | 1,000 | 4,000 |
| | | | subtotal Public Education | - | 3,000 | 5,000 | 1,000 | 9,000 |
| | E1 | OP | Maps | 600 | 200 | - | - | 800 |
| | F1 | AD | Technical books / Subscriptions | 200 | 600 | 400 | 300 | 1,500 |
| | I1 | AD | Classified Ads | 500 | 300 | 300 | 400 | 1,500 |
| | G4 | AD | Web Site Hosting | 75 | 75 | 75 | 75 | 300 |
| | | | TOTAL Office Expenditures 5199 | 4,940 | 7,130 | 10,600 | 5,580 | 28,250 |

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED EXPENDITURE BUDGET FOR FY 2014-15**

| BUDGET DETAIL | | | | | | | | |
|---------------|----------|-----------|--|---------------|---------------|---------------|---------------|---------------|
| Acct No. | Sub Code | Dept Code | Description | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Subtotal |
| 5233 | | | <u>SPECIAL TOOLS / EQUIPMENT</u> | | | | | |
| | A1 | OP | Shop Tools | 250 | 250 | 250 | 1,250 | 2,000 |
| | C1 | LB | Laboratory Equipment | 7,000 | 1,000 | 1,000 | 2,000 | 11,000 |
| | D1 | OP | Field equipment | 1,500 | 500 | 500 | 500 | 3,000 |
| | F1 | AD | Computer Equipment / Software / Audio Visual | 1,250 | 1,250 | 1,250 | 1,250 | 5,000 |
| | | | <u>Insect Sampling / Traps</u> | | | | | |
| | E1 | LB | Mosquito Trap Supplies | 250 | 250 | 250 | 250 | 1,000 |
| | E2 | LB | Dry Ice | 2,400 | 1,500 | 1,400 | 2,000 | 7,300 |
| | | | subtotal Insect Sampling / Traps | 2,650 | 1,750 | 1,650 | 2,250 | 8,300 |
| | | | TOTAL Special Tools / Equipment 5233 | 12,650 | 4,750 | 4,650 | 7,250 | 29,300 |
| 5331 | | | <u>MEMBERSHIP DUES</u> | | | | | |
| | A1 | AD | MVCAC Annual Dues | 8,000 | - | - | - | 8,000 |
| | A2 | AD | CSDA Annual Dues | - | 5,000 | - | - | 5,000 |
| | A4 | AD | AMCA Annual Dues | - | - | - | 2,600 | 2,600 |
| | A8 | AD | Vector Borne | - | 800 | - | - | 800 |
| | A9 | AD | Misc Memberships | - | 250 | 200 | 295 | 745 |
| | A10 | AD | Chamber of Commerce | - | - | - | 450 | 450 |
| | A11 | AD | LAFCO | - | 2,700 | - | - | 2,700 |
| | | | Total Membership (Association dues) 5331 | 8,000 | 8,750 | 200 | 3,345 | 20,295 |
| 5416 | | | <u>GASOLINE / OIL / GREASE</u> | | | | | |
| | A1 | OP | Gasoline / Oil | 24,000 | 11,300 | 10,500 | 20,000 | 65,800 |
| | | | Total Gasoline / Oil / Grease 5416 | 24,000 | 11,300 | 10,500 | 20,000 | 65,800 |
| 5428 | | | <u>VEHICLE / EQUIPMENT MAINTENANCE & REPAIR</u> | | | | | |
| | | | <u>Vehicle Repair</u> | | | | | |
| | A1 | OP | Tires / Balance / Rotors / Pads | 2,100 | 2,200 | 600 | 1,100 | 6,000 |
| | A2 | OP | Plugs / Filters / Batteries | 750 | 750 | 750 | 750 | 3,000 |
| | A3 | OP | Garage Service Repairs | 2,750 | 2,750 | 2,750 | 2,750 | 11,000 |
| | A4 | OP | Vehicle Supplies / Equipment | 750 | 750 | 750 | 750 | 3,000 |
| | A5 | OP | Miscellaneous Vehicle Maintenance | 625 | 625 | 625 | 625 | 2,500 |
| | A6 | OP | Argo / Trailer Repairs | 500 | 500 | 500 | 500 | 2,000 |
| | A8 | OP | Boat Repairs | 1,250 | 1,250 | 1,250 | 1,250 | 5,000 |
| | | | subtotal Vehicle Repair | 8,725 | 8,825 | 7,225 | 7,725 | 32,500 |
| | | | <u>Operations equipment</u> | | | | | |
| | B1 | OP | Field Equipment Repair / Parts | 500 | 500 | 500 | 500 | 2,000 |
| | B2 | OP | Power Sprayers Repairs / Parts | 500 | 500 | 500 | 500 | 2,000 |
| | | | subtotal Operations equipment | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |
| | | | <u>Facility Repairs</u> | | | | | |
| | C1 | LB | Laboratory Equipment Repair | 500 | 500 | 500 | 500 | 2,000 |
| | C2 | AD | Office Equipment Repair | 250 | 250 | 250 | 250 | 1,000 |
| | C3 | AD | Facility Equipment Repair | 1,250 | 1,250 | 1,250 | 1,250 | 5,000 |
| | | | subtotal Facility Repairs | 2,000 | 2,000 | 2,000 | 2,000 | 8,000 |
| | | | Total Vehicle / Equipment Maint & Repair 5428 | 11,725 | 11,825 | 10,225 | 10,725 | 44,500 |

LB-Laboratory; OP-Operation; AD-Administration

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

| BUDGET DETAIL | | | | | | | | |
|---------------|---|-----------|---|---------------|---------------|---------------|---------------|---------------|
| Acct No. | Sub Code | Dept Code | Description | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Subtotal |
| 5472 | <u>FACILITY MAINTENANCE & REPAIR</u> | | | | | | | |
| | A1 | OP | Facility Construction Supplies | 375 | 375 | 375 | 375 | 1,500 |
| | C1 | AD | Facility Maintenance / Repairs | 750 | 750 | 750 | 750 | 3,000 |
| | D1 | AD | District Locks / Keys | 250 | 250 | 250 | 250 | 1,000 |
| | <u>Trash pickup service</u> | | | | | | | |
| | B1 | AD | 1351 Rollins Rd (Burlingame) | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |
| | Total Facility Maintenance & Repair 5472 | | | 2,375 | 2,375 | 2,375 | 2,375 | 9,500 |
| 5631 | <u>ELECTRIC / GAS</u> | | | | | | | |
| | A1 | AD | 1351 Rollins Rd (Burlingame) | 6,600 | 5,900 | 5,400 | 5,400 | 23,300 |
| | A2 | AD | 890 Barron Ave (Redwood City) | 660 | 535 | 370 | 435 | 2,000 |
| | Total Electric / Gas 5631 | | | 7,260 | 6,435 | 5,770 | 5,835 | 25,300 |
| 5635 | <u>WATER / SEWER</u> | | | | | | | |
| | A1 | AD | 1351 Rollins Rd Burlingame | 1,300 | 2,200 | 800 | 2,100 | 6,400 |
| | A2 | AD | 890 Barron Ave Redwood City | 540 | 480 | 460 | 520 | 2,000 |
| | A3 | AD | CAL Water | 425 | 425 | 425 | 425 | 1,700 |
| | Total Water / Sewer 5635 | | | 2,265 | 3,105 | 1,685 | 3,045 | 10,100 |
| 5721 | <u>MEETINGS / CONFERENCES</u> | | | | | | | |
| | <u>Board Meeting Expenses</u> | | | | | | | |
| | A1 | AD | Monthly Trustee expenses | 6,600 | 6,600 | 6,600 | 6,600 | 26,400 |
| | A2 | AD | Board Meeting Legal Ads | 100 | 100 | - | 300 | 500 |
| | A3 | AD | Board Meeting / Committee Expenses | 1,050 | 950 | 1,500 | 1,500 | 5,000 |
| | A4 | AD | Board Training / Workshops | - | - | 1,000 | - | 1,000 |
| | l1 | AD | Trustee Field Day | - | 3,500 | - | - | 3,500 |
| | subtotal Board Meeting Expenses | | | 7,750 | 11,150 | 9,100 | 8,400 | 36,400 |
| | <u>Conference attendance</u> | | | | | | | |
| | B1 | AD | MVCAC Annual Meeting (2015 in Monterey) | - | - | 6,500 | - | 6,500 |
| | B2 | AD | AMCA Conference (2015 New Orleans) | - | - | 5,000 | - | 5,000 |
| | B3 | AD | CSDA Conference (2014 Palm Springs) | - | 7,500 | - | - | 7,500 |
| | B5 | AD | VCJPA Annual Meeting | - | - | 300 | - | 300 |
| | B9 | AD | MVCAC Quarterly Meetings | 1,000 | 1,000 | - | 1,000 | 3,000 |
| | B10 | AD | AMCA Washington D.C. | - | - | - | 4,000 | 4,000 |
| | B8 | AD | Misc Conferences | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |
| | subtotal Conference attendance | | | 2,000 | 9,500 | 12,800 | 6,000 | 30,300 |
| | <u>Educational Seminars and Workshops</u> | | | | | | | |
| | C1 | AD | CSDA Workshops | 150 | 150 | 150 | 150 | 600 |
| | C2 | AD | MVCAC Workshops | 150 | 150 | 1,750 | 150 | 2,200 |
| | C3 | AD | VCJPA / ERMA Workshops | 150 | 150 | 150 | 150 | 600 |
| | C4 | AD | Staff Training | 400 | 400 | 400 | 400 | 1,600 |
| | C5 | AD | Admin Training | 400 | 400 | 400 | 400 | 1,600 |
| | C6 | LB | Rodent Forum | - | - | - | 500 | 500 |
| | D1 | AD | Misc. Meeting Expenses | 1,250 | 1,250 | 1,250 | 1,250 | 5,000 |
| | F1 | AD | Tuition Reimbursement | - | - | 500 | 500 | 1,000 |
| | G1 | AD | CDPH Continuing Education Program | - | 2,800 | - | - | 2,800 |
| | subtotal Educational Seminars and Workshops | | | 2,500 | 5,300 | 4,600 | 3,500 | 15,900 |
| | Total Meetings/Conferences 5721 | | | 12,250 | 25,950 | 26,500 | 17,900 | 82,600 |

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED EXPENDITURE BUDGET FOR FY 2014-15**

| BUDGET DETAIL | | | | | | | | |
|---------------|----------|-----------|---|---------------|---------------|---------------|---------------|----------------|
| Acct No. | Sub Code | Dept Code | Description | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Subtotal |
| 5856 | | | <u>SERVICES / CONSULTATIONS</u> | | | | | |
| A1 | AD | | Audit | - | 11,000 | - | - | 11,000 |
| | | | <u>IT Consulting / Support</u> | | | | | |
| B1 | AD | | Sources Database Consulting | 2,000 | 2,000 | 2,000 | 2,000 | 8,000 |
| B2 | AD | | Computer Tech Support (QuickBooks) | - | - | 500 | - | 500 |
| G6 | AD | | Network Maintenance - CompuData | 3,750 | 3,750 | 3,750 | 3,750 | 15,000 |
| | | | subtotal IT Consulting / Support | 5,750 | 5,750 | 6,250 | 5,750 | 23,500 |
| | | | <u>Tax Roll Collection Services</u> | | | | | |
| C1 | AD | | SCI Consultants (Benefit Assessment) | 22,000 | - | - | - | 22,000 |
| C2 | AD | | Engineering Data Services (Mosquito Control Tax) | - | - | 2,500 | - | 2,500 |
| | | | subtotal Tax Roll Collection Services | 22,000 | - | 2,500 | - | 24,500 |
| | | | <u>Legal Services</u> | | | | | |
| D1 | AD | | County Counsel Legal Services | 6,000 | 6,000 | 6,000 | 6,000 | 24,000 |
| D1 | AD | | Special Counsel - Grand Jury, Insurance Claim & Other | 6,000 | - | - | - | 6,000 |
| | | | subtotal Legal Services | 12,000 | 6,000 | 6,000 | 6,000 | 30,000 |
| E1 | OP | | Helicopter Service | 30,000 | - | - | - | 30,000 |
| F1 | LB | | Certifications of Lab Equipment | 500 | 500 | 500 | 500 | 2,000 |
| | | | <u>Maintenance Agreements</u> | | | | | |
| G1 | AD | | Copier and Postage Machine Rental | 2,710 | 2,870 | 2,710 | 2,710 | 11,000 |
| G2 | AD | | Security and Fire Alarm | 797 | 1,842 | 810 | 1,851 | 5,300 |
| G3 | AD | | Elevator Maintenance | 1,350 | 1,350 | 1,350 | 1,350 | 5,400 |
| G4 | AD | | Pond/Landscape Service | 2,850 | 2,850 | 2,850 | 2,850 | 11,400 |
| G5 | AD | | Voice Mail/Telephone Service | 250 | 250 | 250 | 250 | 1,000 |
| G7 | AD | | HVAC Maintenance/Back Flow Testing | 820 | 760 | 760 | 760 | 3,100 |
| G8 | AD | | Electric Gate Maintenance | 250 | 250 | 250 | 250 | 1,000 |
| G9 | AD | | Lighting Fixtures | 125 | 125 | 125 | 125 | 500 |
| G10 | AD | | Hotsy Machine | 250 | 250 | 250 | 250 | 1,000 |
| G11 | LB | | ArcView | - | - | - | 1,750 | 1,750 |
| H1 | AD | | City of Burlingame-Alarm Fees | 75 | 75 | 175 | 75 | 400 |
| I1 | AD | | Fire Extinguisher Service | - | - | 1,200 | - | 1,200 |
| J1 | AD | | Janitorial Service | 2,850 | 2,850 | 3,050 | 2,250 | 11,000 |
| J2 | AD | | Comcast Internet / Go-To-My-PC | 1,020 | 1,120 | 1,320 | 1,020 | 4,480 |
| J3 | AD | | Axcient - Online Backup | 405 | 405 | 405 | 405 | 1,620 |
| J4 | AD | | Microsoft Intune & Email Service | 1,170 | 1,170 | 1,170 | 1,170 | 4,680 |
| | | | subtotal Maintenance Agreements | 14,922 | 16,167 | 16,675 | 17,066 | 64,830 |
| L1 | AD | | Human Resources Services | 3,750 | 3,750 | 3,750 | 3,750 | 15,000 |
| M1 | AD | | Payroll Service | 1,470 | 1,622 | 1,718 | 1,690 | 6,500 |
| N1 | AD | | Union Bank Fees | 300 | 300 | 300 | 300 | 1,200 |
| O1 | AD | | ADP Screening & Selection Fees | 1,600 | - | 400 | 1,400 | 3,400 |
| Q1 | AD | | District Interns | 4,000 | - | - | - | 4,000 |
| R1 | AD | | County Accounting Service Charges | - | 3,000 | - | - | 3,000 |
| | | | TOTAL SERVICES / CONSULTATIONS 5856 | 96,292 | 48,089 | 38,093 | 36,456 | 218,930 |

LB-Laboratory; OP-Operation; AD-Administration

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY2014-15

| BUDGET DETAIL | | | | | | | |
|--------------------------------------|-----------|--|------------------|----------------|----------------|----------------|------------------|
| Sub Acct No. | Dept Code | Description | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Subtotal |
| 5966 | | <u>DISTRICT SPECIAL EXPENSE</u> | | | | | |
| A1 | OP | Mosquito Fish / Supplies | 375 | 375 | 375 | 375 | 1,500 |
| B1 | LB | Disease Surveillance | 5,925 | 2,750 | 3,625 | 5,250 | 17,550 |
| C1 | LB | Sentinel chicken flocks / supplies | 1,650 | 3,550 | 2,550 | 750 | 8,500 |
| | | <u>Safety Program</u> | | | | | |
| D1 | OP | Regulation Compliance | 500 | 500 | 500 | 500 | 2,000 |
| D2 | OP | Safety Program General | 500 | 500 | 500 | 500 | 2,000 |
| D3 | OP | First Aid Supplies | 300 | 300 | 300 | 300 | 1,200 |
| D4 | OP | Respirators | 625 | 625 | 625 | 625 | 2,500 |
| | | subtotal Safety Program | 1,925 | 1,925 | 1,925 | 1,925 | 7,700 |
| | | <u>Permits</u> | | | | | |
| F1 | AD | NPDES Permit | - | 3,000 | - | - | 3,000 |
| F2 | AD | Source Reduction Permit | - | 3,000 | - | - | 3,000 |
| F3 | AD | Environmental Health | - | - | 1,000 | - | 1,000 |
| F4 | AD | CEQA / PEIR | 40,000 | - | - | - | 40,000 |
| | | subtotal Permits | 40,000 | 6,000 | 1,000 | - | 47,000 |
| | | <u>Advertising</u> | | | | | |
| H1 | AD | Media Advertising / Rebranding | 30,000 | - | 15,000 | 15,000 | 60,000 |
| | | <u>MVCAC Research</u> | | | | | |
| I1 | AD | Mosquito Research Foundation | - | - | - | 10,000 | 10,000 |
| | | <u>Special Assessments</u> | | | | | |
| J1 | AD | Special Assessment - Redwood City | - | 1,500 | - | - | 1,500 |
| J2 | AD | Burlingame Storm Drainage Fee | - | 2,500 | - | - | 2,500 |
| | | subtotal Special Assessments | - | 4,000 | - | - | 4,000 |
| L1 | AD | Public Health Emergency (<i>Aedes aegypti</i>) | 12,850 | - | - | 2,000 | 14,850 |
| | | TOTAL District Special Expense 5966 | 92,725 | 18,600 | 24,475 | 35,300 | 171,100 |
| 6712 | | <u>TELEPHONE</u> | | | | | |
| A1 | AD | Verizon, ATT | 6,745 | 5,440 | 5,290 | 6,170 | 23,645 |
| A2 | AD | Phones / Batteries / Accessories | 1,500 | 300 | 300 | 900 | 3,000 |
| | | Total Telephone 6712 | 8,245 | 5,740 | 5,590 | 7,070 | 26,645 |
| 6725 | | <u>GENERAL LIABILITY INSURANCE</u> | | | | | |
| A1 | AD | Liability (VCJPA) | 41,000 | - | - | - | 41,000 |
| 6731 | | <u>ALL OTHER INSURANCE</u> | | | | | |
| A1 | AD | Worker's Compensation (VCJPA) | 72,000 | 10,000 | - | - | 82,000 |
| B1 | AD | Non-Owned Aircraft | 5,000 | - | - | - | 5,000 |
| D1 | AD | Other VCJPA Insurance Fees | 22,150 | - | - | - | 22,150 |
| E1 | AD | Actuarial Study for OPEB | 5,000 | - | - | - | 5,000 |
| F1 | AD | Earthquake insurance Fees <i>(new)</i> | - | - | - | - | - |
| | | Total All Other Insurance 6731 | 104,150 | 10,000 | - | - | 114,150 |
| TOTAL SERVICES & SUPPLIES | | | 531,182 | 210,364 | 175,633 | 238,866 | 1,156,045 |
| TOTAL OPERATIONAL BUDGET | | | 1,416,190 | 917,763 | 943,987 | 963,955 | 4,241,896 |

LB-Laboratory; OP-Operation; AD-Administration

CAPITAL FUND EXPENDITURES

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02705 (**CAPITAL PROJECT FUND**)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

| BUDGET SUMMARY | | | | | | |
|----------------|---|----------------|----------------|---------------|---------------|----------------|
| Acct No. | | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Total |
| | <u>SERVICES & SUPPLIES</u> | | | | | |
| 5188 | Other Misc Expenses | 150 | 150 | 150 | 150 | 600 |
| 5233 | Special Tools/Instruments | - | - | - | - | - |
| 5428 | Misc Repair | 10,000 | 35,000 | 10,000 | 10,000 | 65,000 |
| 5966 | District Special Expense | 15,750 | 750 | 750 | - | 17,250 |
| | Subtotal Services & Supplies | 25,900 | 35,900 | 10,900 | 10,150 | 82,850 |
| | <u>FIXED ASSETS</u> | | | | | |
| 7311 | Equipment | 77,930 | 90,330 | 39,530 | 6,330 | 214,120 |
| | Subtotal Fixed Assets | 77,930 | 90,330 | 39,530 | 6,330 | 214,120 |
| | TOTAL CAPITAL BUDGET | 103,830 | 126,230 | 50,430 | 16,480 | 296,970 |

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02705 (CAPITAL PROJECT FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

| BUDGET SUMMARY | | | | | | |
|----------------|---|----------------|----------------|---------------|---------------|----------------|
| Acct No. | SERVICES & SUPPLIES | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Total |
| 5188 | Other Misc Expenses | 150 | 150 | 150 | 150 | 600 |
| 5233 | Special Tools/Instruments | - | - | - | - | - |
| 5428 | Misc Repair | 10,000 | 35,000 | 10,000 | 10,000 | 65,000 |
| 5966 | District Special Expense | 15,750 | 750 | 750 | - | 17,250 |
| | Subtotal Services & Supplies | 25,900 | 35,900 | 10,900 | 10,150 | 82,850 |
| | FIXED ASSETS | | | | | |
| 7311 | Equipment | 77,930 | 90,330 | 39,530 | 6,330 | 214,120 |
| | Subtotal Fixed Assets | 77,930 | 90,330 | 39,530 | 6,330 | 214,120 |
| | TOTAL CAPITAL BUDGET | 103,830 | 126,230 | 50,430 | 16,480 | 296,970 |

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02705 (CAPITAL PROJECT FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

| BUDGET DETAIL | | | | | | | | |
|-----------------|----------|-----------|--|----------------|----------------|---------------|---------------|----------------|
| SERVICES DETAIL | | | | | | | | |
| Acct No. | Sub Code | Dept Code | Description | Q1 FY14/15 | Q2 FY14/15 | Q3 FY14/15 | Q4 FY14/15 | Total |
| 5188 | | | OTHER MISC EXPENSES | | | | | |
| | A2 | AD | Union Bank Fees | 150 | 150 | 150 | 150 | 600 |
| | | | Total Other Misc Expenses 5188 | 150 | 150 | 150 | 150 | 600 |
| 5428 | | | REPAIRS & MAINTENANCE (non-fixed asset) | | | | | |
| | A1 | AD | Headquarter Painting | - | 20,000 | - | - | 20,000 |
| | A3 | AD | Yard Paving Slurry Mixture | - | 5,000 | - | - | 5,000 |
| | A9 | AD | Misc Building Repairs | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |
| | | | Total Misc Repairs and Maintenance (non-fixed asset) 5428 | 10,000 | 35,000 | 10,000 | 10,000 | 65,000 |
| 5966 | | | DISTRICT SPECIAL EXPENSE | | | | | |
| | A1 | AD | Website Upgrade | 15,000 | - | - | - | 15,000 |
| | A3 | AD | Office Printers | 750 | 750 | 750 | - | 2,250 |
| | | | Total District Special Expense 5966 | 15,750 | 750 | 750 | - | 17,250 |
| | | | TOTAL SERVICES | 25,900 | 35,900 | 10,900 | 10,150 | 82,850 |
| | | | FIXED ASSETS DETAIL | | | | | |
| 7311 | | | EQUIPMENT | | | | | |
| | | | ADMINISTRATIVE EQUIPMENT | | | | | |
| | A2 | AD | Computer Equipment Lab | - | 2,000 | 2,000 | - | 4,000 |
| | A3 | AD | Computer Equipment Admin | 2,600 | - | 4,200 | - | 6,800 |
| | A4 | AD | Replacement Technician Laptops (2) | - | 2,000 | 2,000 | - | 4,000 |
| | A5 | AD | Security System / Cameras | - | - | - | - | - |
| | | | subtotal Administrative Equipment | 2,600 | 4,000 | 8,200 | - | 14,800 |
| | | | VEHICULAR EQUIPMENT | | | | | |
| | B4 | OP | VEHICLES (Leases) | | | | | |
| | | | 2014 Nissan Frontier 4x4 Pickup (Stephanie) Lease | 900 | 900 | 900 | 900 | 3,600 |
| | | | 2014 Nissan Frontier 4x4 (Jim) Lease | 900 | 900 | 900 | 900 | 3,600 |
| | | | 2015 Nissan Titan Pickup (Brian) Lease (new) | 1,350 | 1,350 | 1,350 | 1,350 | 5,400 |
| | | | 2015 Nissan Frontier 4x4 Pickup (Casey) Lease (new) | 1,350 | 1,350 | 1,350 | 1,350 | 5,400 |
| | | | 2015 Nissan Frontier 4x2 Pickup (Aedes aegypti) Lease (new) | 915 | 915 | 915 | 915 | 3,660 |
| | | | 2015 Nissan Frontier 4x2 Pickup (Aedes aegypti) Lease (new) | 915 | 915 | 915 | 915 | 3,660 |
| | | | subtotal Vehicular Equipment | 6,330 | 6,330 | 6,330 | 6,330 | 25,320 |
| | | | LABORATORY EQUIPMENT | | | | | |
| | C1 | LB | Lab Microscope (Two) | 6,000 | - | - | - | 6,000 |
| | | | Lab Microscope with Camera | 8,000 | - | - | - | 8,000 |
| | | | subtotal Lab Equipment | 14,000 | - | - | - | 14,000 |
| | | | OPERATIONS EQUIPMENT | | | | | |
| | C2 | OP | Map Vision Software Project | 35,000 | 80,000 | 25,000 | - | 140,000 |
| | C6 | OP | Fishpond System (for Mosquito fish) | 20,000 | - | - | - | 20,000 |
| | | | subtotal Operations Equipment | 55,000 | 80,000 | 25,000 | - | 160,000 |
| | | | TOTAL FIXED ASSETS | 77,930 | 90,330 | 39,530 | 6,330 | 214,120 |
| | | | TOTAL CAPITAL BUDGET | 103,830 | 126,230 | 50,430 | 16,480 | 296,970 |

LB-Laboratory; OP-Operation; AD-Administration

District Reserves



San Mateo County Mosquito and Vector Control District

1351 Rollins Rd
Burlingame CA 94010

POLICIES AND PROCEDURES

TITLE: District Reserves and Reserve Fund Policy

NUMBER: 6120

Overview

6120.10 The District recognizes the importance of adopted policies relative to reserves and reserve funds. Written adopted financial policies relative to designated reserves and reserve funds have many benefits, and represents a critical element of sound fiscal management.

6130.20 Reserves and reserve funds are prudent fiscal management tools, which are a cornerstone of long-term financial planning. A written and adopted Reserve Fund Policy provides for and facilitates attainment of program and financial goals relative to the prudent accumulation and management of designated reserves and reserve funds.

6130.30 This Reserve Fund Policy was developed to clearly identify specific designated reserves and reserve funds. It is the intent of this Reserve Fund Policy to clearly identify both reserve fund categories and purposes, and set target levels for reserves that are consistent with the District's mission statement, the uniqueness of the District, and the philosophy of the District's Board of Trustees. This policy shall be known and may be cited as the San Mateo County Mosquito and Vector Control District Reserve Fund Policy.

Objectives

6130.40 This Reserve Fund Policy has been developed to consider and appropriately provide for the following:

6130.41 To assure continued operation and solvency of the District for carrying out its stated mission and purposes.

6130.42 To maintain a financially viable District that can preserve adequate levels of service with a diversified, financial flexibility and stable long-term financial plan.

6130.43 The accumulation and maintenance of an amount equal to the stated target fund level for each specific reserve fund created by the District.

6130.44 The review of this reserve policy on an annual basis in order to determine appropriate changes, additions and/or deletions.

Reserve Fund Policy

6130.40 In order to achieve the objectives of this Policy, the Board of Directors shall adhere to the following guidelines:

6130.41 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.

6130.42 Reserve funds may be designated by the Board of Trustees as a “restrictive reserve fund” or “non-restrictive reserve fund.”

6130.43 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. These restricted reserve funds are constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

6130.431 The Restricted Reserve includes the Public Health Emergency Reserve Fund.

6130.44 Non-restrictive reserve funds may be classified as “Committed Reserve Funds” or “Assigned Reserve Funds”. These funds do not require the physical segregation of funds but may be segregated if desirable.

6230.441 Committed Reserve Funds are constrained to a specific purposes determined by a formal action of the District’s 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.

6230.4411 The Committed Reserve includes the OPEB Trust Fund.

6230.442 Assigned Reserve Funds are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority.

6230.4421 Assigned Reserves includes the Working General Reserve, Natural Disaster Emergency Reserve, Equipment Replacement Reserve, and Sick/Annual Leave Reserve Funds.

6230.45 All investment earnings from restricted and non-restricted reserve funds shall be credited to the District General Fund, unless otherwise stated herein.

6230.46 The Board of Trustee approval shall be required prior to the expenditure of restricted reserve funds, unless otherwise stated herein.

6230.47 The Board of Trustees shall maintain a written San Mateo County Mosquito and Vector Control District Reserve Fund Policy.

6230.48 The Board of Trustees shall annually review the District Reserve Policy at a public meeting in order to determine appropriate changes, additions, and/or deletions.

Reserve Funds

6130.50 The Board of Trustees hereby establishes and designates the following reserve funds:

6230.51 Working General Reserve Fund. Attachment 1.

6230.52 Public Health Emergency Reserve Fund. Attachment 2.

6230.52 Other Post-Employment Benefits Reserve Fund. Attachment 3.

6230.53 Natural Disaster Emergency Reserve Fund. Attachment 4.

6230.55 Equipment Replacement Reserve Fund. Attachment 5.

6230.56 Sick/Annual Leave Reserve Fund. Attachment 6.

Target Fund Levels

6130.60 The Board of Trustees shall establish a stated target fund level for each designated reserve fund. See Attachment 7 for a compendium of established target fund levels for designated funds.

Annual Evaluation

6130.70 The District Manager and Finance Director shall perform a review and analysis of each designated reserve funds for presentation to the Board of Trustees at a public meeting upon the occurrence of the following:

6130.71 Upon consideration by the Board of Trustees of the annual budget.

6130.72 Upon any significant change to and/or expenditure(s) from a designated reserve fund.

6130.73 Upon determination that a fund balance is less than the established target fund level for a designated reserve fund.

Issued: May 14, 2014

ATTACHMENT 1
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
WORKING GENERAL RESERVE FUND

Fund Purpose:

The General Reserve Funds are 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. This is a six month delay in receiving revenue from the beginning of the fiscal year. Therefore, it is imperative that the District has an operating fund to fulfill its general operating costs. Mosquito and vector seasons in San Mateo County lasts through the whole year, and not having reserves and due to the delay in receiving funding could inhibit the District's ability in providing services for the benefit of the public's health. This reserve fund 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 reserve fund shall be known as the "Working General Reserve Fund."
2. The Working General Reserve Fund shall be designated as an assigned reserve fund.
3. The District Manager is authorized to approve the expenditure of Working General Reserve Funds, without prior approval of the Board of Trustees, in response to day-to-day cash flow requirements.
4. The Working General Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
5. This policy shall be reviewed on an annual basis for long-term adequacy and use restrictions.

Target Fund Level:

The target fund level for the Working General Reserve Fund is to maintain a minimum General Reserve Funds for Operations equal to 60% of discretionary General Fund revenues, as of July 1st of each fiscal year. This target fund level was established based upon the following general guidelines:

1. The District shall maintain a balance in the General Fund equal to approximately 60% 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. 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 on public health emergencies.

Public health emergencies as defined by the CDPH Communicable Disease Emergency Response planner: “A Public Health Emergency is any emergency that threatens or significantly impacts public health.”

It is anticipated that when a significant mosquito-borne disease outbreak in San Mateo is thought to be imminent, even prior to the proclamation of a local emergency or state of emergency, some aspects of the CDPH emergency response organization will be activated.

Response to a mosquito-borne virus would be initiated at the local government level. San Mateo County Health Officer will take any preventive measure that may be necessary to protect and preserve our local residents from any public health hazard during a local emergency within their jurisdiction. Preventive measure means abatement, correction, removal, or any other protective step that may be taken against any public health hazard that is caused by a disease outbreak that affects the public health (H&S Code sections 101040, 101475).

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 restricted 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, Aedes aegypti Response Plan or any other vector-borne disease response plan.

4. The Board of Trustees may hold a special Board Meeting to provide authorization to the District Manager to approve the expenditure of Public Health Emergency Reserve Funds for increasing required essential services in response to a public health emergency.
5. Expenditures from this designated reserve fund which are subsequently recovered, either partially or fully, from State sources, 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 may 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. 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.
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The Restricted Reserve for Public Health Emergencies allows only expenditure in the case of public health emergencies. Public Health Emergencies are defined in the California Mosquito-borne Virus Surveillance and Response Plan dated 2013. This Response Plan includes necessary actions in situations of Emergency Response Planning and Epidemic Response Planning and was developed for WEE, SLE, and West Nile Virus.

The State has now developed a State Response Plan for California Invasive Aedes Mosquito Surveillance and Response Plan dated March 2014. The State Response Plan is based on "Pre-Detection" and "Post-Detection" strategies. In response to this State Response Plan the District has developed a Yellow Fever Mosquito (*Aedes aegypti*) Surveillance and Response Plan 2014. Our District's Yellow Fever Response Plan is based primarily on "Post-Detection" strategies with *Aedes aegypti*.

The Restricted Reserve for Public Health Emergency recommends a minimum funding amount of 25% of operating revenues. The funding is based on the minimum cost to implement requirements stated in the California Mosquito-borne Virus Surveillance and Response Plan dated 2013 and the District Yellow Fever Mosquito (*Aedes aegypti*) Surveillance and Response Plan dated 2014.

ATTACHMENT 3
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
OTHER POST EMPLOYMENT BENEFIT RESERVE FUND

Fund Purpose:

The purpose of the Other Post Employment Benefit (OPEB) Reserve Funds is to accumulate sufficient financial reserves necessary to meet the requirements of Government Accounting Standards Board Statement 45 (GASB 45). This statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports of our District. The District contracts with an actuarial service provider to perform the calculation of the annual required contribution (ARC) the primary component of the annual OPEB expense. The District has the option to prefund the liabilities into an OPEB Trust Fund or continue on a pay-as-you-go basis.

The OPEB which the District provides are retiree medical health benefits to eligible retirees through the California Public Employees' Retirement System (CalPERS) Health Benefits Program under the Public Employees Medical and Hospital Care Act (PEMHCA).

To be eligible the retiree medical benefits, an employee must retire under SamCERA and enroll in medical benefits through the CalPERS Health Benefits Program.

GASB 45 requires the OPEB liability to be reported in the government's financial statements and recommends government employers pre-fund the liability associated with these costs.

The District's Actuarial Accrued Liability (AAL) is \$932,971.

The District's policy is to fully prefund the OPEB liability by meeting the Actuarial Present Value of Projected Benefits is \$1,594,541.

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 "Other Post Employment Benefit Reserve Fund."
2. The Other Post Employment Benefit Reserve Fund shall be designated as a committed reserve fund.
3. The Other Post Employment Benefit Reserve Fund shall be expended solely for the purpose of pre-funding authorized post-employment benefits other than pensions that currently include medical. Other possible post-employment benefits may include dental, prescription drug, vision, long term care, and/or life insurance.

4. The Board of Trustees at a Board Meeting will provide authorization to the District Manager to approve the expenditure of Other Post Employment Benefit Reserve Funds on an annual basis to cover the costs of post-employment benefits.
5. All investment earnings from the Other Post Employment Benefit Reserve Fund may be credited to the District's General Fund.
6. The Other Post Employment Benefit Reserve Fund will be invested in a Public Agency Post Employment Retirement Program.

Target Fund Level:

The target fund level for the Other Post Employment Benefit Reserve Fund is to fully fund OPEB at \$1,691,649.

ATTACHMENT 4
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 insure 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. This reserve fund with the quick repair of the District's buildings and infrastructure will allow for a continued rapid response and operation of the District's essential services during periods of natural disasters including fires 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 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
5. Upon expenditure of any Natural Disaster Emergency Reserve Funds, the District Manager shall notify the Board of Directors at the earliest possible opportunity.
6. Expenditures from this designated reserve fund which 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.
7. All investment earnings from the Natural Disaster Emergency Reserve Fund may be credited 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 the VCJPA Property Contingency Fund or LAIF.

Target Fund Level:

The target fund level for the Natural Disaster Emergency Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, equal to the earthquake insurance deductible (if there is an active earthquake insurance policy) and 25% of original reconstruction costs to enable the District to continue operations, unless otherwise directed by the Board of Trustees at a public meeting.

The District is investigating earthquake insurance with the following:

- 1. Annual premium of \$25,000
- 2. Deductible of 20%.
- 3. Coverage limit of \$5 million.

Reconstruction Building (Real Property costs and provided on the PEPPIP – CA Property Schedule prepared by Alliant Insurance Services, Inc.

| | Real Property |
|-------------------------------|----------------------|
| Administrative Building, 2002 | \$3,108,788 |
| Garage , 1979 | \$377,722 |
| Shop, 1963 | \$152,838 |
| Fish Pond Building, 2006 | \$460,534 |
| Corporation Yard, 2009 | \$788,193 |
| Total | \$4,888,075 |

ATTACHMENT 5
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
EQUIPMENT REPLACEMENT RESERVE FUND

Fund Purpose:

The purpose of the Equipment Replacement Reserve Funds is to accumulate sufficient financial reserves necessary to insure a timely replacement and upgrade of the District's 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 our mission and goals of providing public health services in a timely and professional manner. The Equipment Replacement Reserve Fund will allow for replacing vehicles, operational, administrative, and laboratory equipment if lost due to a disaster. The recommended maximum funding for this reserve item is also an amount equal to the accumulated amount of depreciation for that particular capital item.

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 "Equipment Replacement Reserve Fund."
2. The Equipment Replacement Reserve Fund shall be designated as an assigned reserve fund.
3. The initial procurement for new non-leased vehicles and/or equipment (not replacement of existing) shall be funded by the Capital Fund, not by the 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 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 transferred from the Equipment Replacement Reserve Fund.
7. Funds transferred from the Equipment Replacement Reserve Fund shall be expended solely for the purpose of replacement and upgrade of existing District vehicles and District equipment.
8. The District Manager is authorized to approve the expenditure of Equipment Replacement Reserve Funds, without prior approval of the Board of Trustees, in accordance with approved budget authorizations.

9. Upon expenditure of any Equipment Replacement Reserve Funds, the District Manager shall notify the Board of Directors at the earliest possible opportunity.
10. All investment earnings from the Equipment Replacement Reserve Fund may be credited to the District's General Fund.
11. The allocation amount shall be reviewed every five (5) years for appropriate vehicle and equipment retention schedules, depreciation schedules, and acquisition costs.
12. The 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.
13. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target fund level for the Equipment Replacement Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, based on the District Eight Year Capital Improvement Plan, unless otherwise directed by the Board of Trustees at a public meeting.

District Eight Year Capital Improvement Plan provides a strategy for replacing equipment. The following are replacement values.

| | |
|--------------------------|-----------|
| Vehicular Equipment | \$965,500 |
| Administrative Equipment | \$190,670 |
| Operational Equipment | \$158,550 |
| Laboratory Equipment | \$225,400 |
| Furniture and Fixtures | \$178,300 |

The starting target fund level is recommended at 25%. Each year capital expenditures will apply to this fund.

ATTACHMENT 6
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
SICK/ANNUAL LEAVE RESERVE FUND

Fund Purpose:

The purpose of the Sick/Annual Leave Reserve Funds is to accumulate sufficient reserves necessary to insure payment of outstanding accrued sick and/or annual leave upon a District employee's separation of service from the District. Pursuant to the current Memorandums of Understanding by and between the District and designated employee representative bargaining groups. District employees may accumulate annual and sick leave in accordance with a maximum accumulation schedule. Any employee separated from the service of the District shall receive pay for accumulated annual/sick leave in accordance with designated schedules. 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 "Sick/Annual Leave Reserve Fund."
2. The Sick/Annual Leave Reserve Fund shall be designated as an assigned reserve fund.
3. Each adopted budget of the District shall contain a transfer from the General Fund to the Sick/Annual Leave Reserve Fund approved by the Board of Trustees.
4. Monies transferred into the Sick/Annual Leave Reserve Fund shall be expended solely for the purpose of compensation to District employees upon separation of service from the District for accumulated sick/annual leave.
5. The District Manager is authorized to approve the expenditure of Sick/Annual Leave Reserve Funds, without prior approval of the Board of Trustees, for the purpose expressly stated herein.
6. All investment earnings from the Sick/Annual Leave 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 Sick/Annual Leave 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 for long-term adequacy and use restriction.

Target Fund Level:

The target fund level for the Sick/Annual Leave Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, based on the compensated absences reported in the previous District Audit. The estimated target level for FY 14-15 is \$191,147.

This target fund level was established based upon the following general guidelines.

1. The District shall maintain a balance in the Sick/Annual Leave Reserve Fund equal to approximately one hundred percent (100%) of the accrued liability for compensated absences.

ATTACHMENT 7
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
SUMMARY OF RESERVE FUND
TARGET FUND LEVELS

| RESERVE FUND | TARGET LEVEL |
|---|---------------------|
| Working General Reserve Fund | \$2,554,653 |
| Public Health Emergency Reserve Fund | \$950,000 |
| Other Post-Employment Benefits Reserve Fund | \$1,691,649 |
| Natural Disaster Emergency Reserve Fund | \$1,230,000 |
| Equipment Replacement Reserve Fund | \$430,000 |
| Sick/Annual Leave Reserve Fund | \$191,147 |
| Total Reserves | \$7,047,449 |

District Long Term Debt

In April 2001, the District issued certificates of participation in the amount of \$2,275,000 with interest rates ranging from 4.55% to 5.5%. Proceeds from the certificates of participation were used for the construction of a new Headquarter and Laboratory Facility. The District was committed to make principal and interest payments at June 30th as well as interest payments at December 31st, pursuant to an agreement with BNY Western Trust Company. **As of June 30, 2011 this debt has been fully repaid.**

District Investment Policy

The District is currently considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with the County Treasurer. The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's prorate share of the fair value provided by the County Treasurer for the entire portfolio. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgages obligations.