

Marin/Sonoma
Mosquito & Vector Control District
595 Helman Lane
Cotati, California 94931
1-800-231-3236 (toll free) 707-285-2210 (fax)

BOARD OF TRUSTEES

BOARD MEETING AGENDA

DATE: March 13, 2019
TIME: 7:00 PM
LOCATION: District Headquarters
595 Helman Lane
Cotati, Ca 94931

*Items marked * are enclosed attachments.
Items marked # will be handed out at the meeting.*

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL** (*13 members must be present for a quorum*)

Bruce Ackerman, Fairfax	Ranjiv Khush, San Anselmo
Ken Blair, Windsor	Alannah Kinser, Tiburon
Gail Bloom, Larkspur	Matthew Naythons, Sausalito
Tamara Davis, Sonoma Co. at Large	Herb Rowland, Jr., Novato
Art Deicke, Santa Rosa	Paul Sagues, Ross (<i>First V.P.</i>)
Laurie Gallian, Sonoma	Ed Schulze, Marin Co. at Large
Carol Giovanatto, Cloverdale (<i>Second V.P.</i>)	Richard Snyder, Belvedere
Una Glass, Sebastopol	Michael Thompson, Rohnert Park
Pamela Harlem, San Rafael (<i>Secretary</i>)	David Witt, Mill Valley
Susan Hootkins, Petaluma	Shaun McCaffery, Healdsburg (<i>President</i>)

Open Seats:

Corte Madera, Cotati, one Marin Co. at Large and one Sonoma Co. at Large

In accordance with the Americans with Disabilities Act, if you require special assistance to participate in this meeting, please contact the Marin/Sonoma Mosquito & Vector Control District (MSMVCD) at 1-800-231-3236.

Translators, American Sign Language interpreters, and/or assistive listening devices for individuals with hearing disabilities will be available upon request. A minimum of 48 hours is needed to ensure the availability of translation service.

MSMVCD hereby certifies that this agenda has been posted in accordance with the requirements of the Government Code.

4. **APPOINTMENT OF NEW TRUSTEE**

Please welcome our new Trustee Michael Thompson, for the City of Rohnert Park.

5. **PUBLIC TIME**

Public Time is time provided by the board so the public may make comment on any item not on the agenda.

The public will be given an opportunity to speak on each agenda item at the time the item is presented. Once the public comment portion of any item on this agenda has been closed by the Board, no further comment from the public will be permitted unless authorized by the Board President and if so authorized, said additional public comment shall be limited to the provision of information not previously provided to the Board or as otherwise limited by order of the Board.

We respectfully request that you state your name and address and provide the Board President with a Speaker Card so that you can be properly included in the consideration of the item.

Please limit your comments to three (3) minutes per person or twenty (20) minutes per subject in total so that all who wish to speak can be heard.

6. **CONSENT CALENDAR**

A. APPROVAL OF AGENDA

B.* MINUTES – Minutes for Board Meeting held on January 9, 2019.

C.* FINANCIAL

Warrants – January 2019

January Payroll: \$176,980.73

January Expenditures: \$336,676.63

Total: \$513,657.36

D.* FINANCIAL

Warrants – February 2019

February Payroll: \$177,099.76

February Expenditures: \$354,641.31

Total: \$531,741.07

ACTION NEEDED

INFORMATION ENCLOSED

E. ENDING ACCOUNT BALANCES:

Operating Fund: \$10,519,490.26

7. **NEW BUSINESS**

A. Report on the VCJPA 2019 Annual Workshop and Conference
Report by Trustee Davis and Manager Smith

**B.* Proposed Amendment to Deferred Compensation Plan Administered
by Virginia Bria & Associates, Resolution 2018/19-02**
Staff report: See enclosed.

ACTION NEEDED

RECOMMENDED ACTION: Approve Resolution 2018/19-02 adopting Amendment No. 1 to the Marin/Sonoma Mosquito & Vector Control District Employees' Bria/Nationwide 457 Plan ("Amendment No. 1")

INFORMATION ENCLOSED

**C.* Resolution 2018/19-03: Revised GASB 54 Fund Balance Policy &
Target Fund Balances**
Staff report: See enclosed.

ACTION NEEDED

RECOMMENDED ACTION: The Budget Committee and staff recommend that the Board:

1. Review & discuss this report, the attached draft Fund Balance Policy, and Resolution 2018/19-03.
2. Consider a motion to adopt the proposed Resolution 2018/19-03, which adds a new section (5060) to the Board Policy Manual's Administrative Policies and establishes new target fund balances.

INFORMATION ENCLOSED

**D.* Resolution 2018/19-04 Adopting Funding Policy Changes to the
Marin/Sonoma Mosquito & Vector Control District Retiree Health
Care Plan**
Staff report: see enclosed.

ACTION NEEDED

RECOMMENDED ACTION: The Budget Committee and staff recommend that the Board: Consider a motion to approve Resolution 2018/19-04, which would, starting with the 2019/20 fiscal year:

1. Discontinue the existing nine-year phase in schedule towards paying the full Actuarially Determined Contribution (ADC) and also the minimum contribution based on the 2013 valuation,
2. Adopt the policy of paying the ADC each year,
3. Establish the policy of using a level dollar amortization payment method for the ADC contribution toward the Unfunded Accrued Actuarial Liability (UAAL).

INFORMATION ENCLOSED

E.* Proposed Amendment of FY 2018/19 Annual Budget

ACTION NEEDED

Budget Committee & Staff Report: Various factors with financial implications have arisen following the Board's approval of the budget in May. Staff prepared an initial draft amended budget for FY 2018/19 and the Budget Committee met with staff, reviewed the proposal and provided direction. This resulted in the proposed amended budget, which is attached. Key proposed changes are summarized in the attached highlights document.

RECOMMENDED ACTION: Review the proposed budget amendment and consider a motion to approve the proposed amendment and thereby adopt an amended budget for FY 2018-19.

INFORMATION ENCLOSED

8. COMMITTEE & STAFF REPORTS

A. Fiscal Strategies Committee

Report by Chair Carol Giovanatto

B. Legislative Committee

Report by Chair Tamara Davis

9.* MANAGER'S REPORT

INFORMATION ENCLOSED

10.* WRITTEN COMMUNICATIONS

Workshop notes from February 13, 2019.

CORRESPONDENCE RECEIVED BY THE DISTRICT FROM RESIDENTS OR ANY OTHER PARTY SHALL BE READ ALOUD OR HANDED OUT TO THE BOARD

11. OPEN TIME FOR BOARD OR STAFF COMMENTS

12. ADJOURNMENT

FOR THE HEALTH AND COMFORT OF ALL, PLEASE REFRAIN FROM WEARING FRAGRANCES AND SCENTED PRODUCTS TO THIS AND ALL MOSQUITO AND VECTOR CONTROL BOARD MEETINGS.

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

January 9, 2019

MINUTES

1. **CALL TO ORDER**

President Rowland called the meeting to order at 7:00 pm.

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

Members present:

Bloom, Gail

Davis, Tamara

DeMatteo, Dustin

Gallian, Laurie

Giovanatto, Carol

Harlem, Pamela

Khush, Ranjiv

Kinser, Alannah

McCaffery, Shaun

Sagues, Paul

Schulze, Ed

Witt, David

Rowland Jr., Herb

Members absent:

Ackerman, Bruce

Blair, Ken

Deicke, Art

Glass, Una

Hootkins, Susan

Naythons, Matthew

Snyder, Richard

Open seats: Corte Madera, Rohnert Park and one Sonoma County at Large

Others present:

Phil Smith, District Manager

Dawn Williams, Confidential Administrative Assistant

Jennifer Crayne, Finance Manager

Janet Coleson, General Counsel

A quorum was present, and due notice had been published.

4. **PUBLIC TIME**
No public present.

5. **CONSENT CALENDAR**

A. **CHANGES TO AGENDA/APPROVAL OF AGENDA**

B. **MINUTES** – Minutes for Board Meeting held December 12, 2018.

C. **FINANCIAL**

Warrants – December 2018

December Payroll: \$185,321.94

December Expenditures: \$307,013.80

Total: \$492,335.74

D. **ENDING ACCOUNT BALANCES:**

Operating Fund: \$9,738,158.33

E. **2nd QUARTER FINANCIAL STATEMENT FOR FY 2018/19**

It was M/S Trustee Davis/Trustee Giovanatto to accept the Consent Calendar:

Motion passed with:

***Ayes:** Trustee Bloom, Trustee Davis, Trustee DeMatteo, Trustee Gallian, Trustee Giovanatto, Trustee Harlem, Trustee Khush, Trustee Kinser, Trustee McCaffery, Trustee Sagues, Trustee Schulze, Trustee Witt and Trustee Rowland*

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Ackerman, Trustee Blair, Trustee Deicke, Trustee Glass, Trustee Hootkins, Trustee Naythons and Trustee Snyder*

6. **NEW BUSINESS**

A. **2019 Trustee election nominations and Election of Officers**

The following list of recommendations for Board Officer positions was submitted by the Nominating Committee at the December 12, 2018 Board meeting.

President – Shaun McCaffery

1st Vice-President – Paul Sagues

2nd Vice-President – Carol Giovanatto

Secretary – Pamela Harlem

It was M/S Trustee Schulze/Trustee Davis to accept the Nominating Committee's recommendations and to appoint the Board Officers for 2019:

Motion passed with:

Ayes: Trustee Bloom, Trustee Davis, Trustee DeMatteo, Trustee Gallian, Trustee Giovanatto, Trustee Harlem, Trustee Khush, Trustee Kinser, Trustee McCaffery, Trustee Sagues, Trustee Schulze, Trustee Witt and Trustee Rowland

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Trustee Blair, Trustee Deicke, Trustee Glass, Trustee Hootkins, Trustee Naythons and Trustee Snyder

Trustee McCaffery thanked outgoing President Herb Rowland for his leadership and hard work.

B. Passing of the Gavel

Manager Phil Smith presented outgoing President Rowland with this award and expressed gratitude to him for his leadership and guidance as President during 2018.

C. Committee Assignments

President Shaun McCaffery informed the Board of the proposed committee assignments for 2019. Listed below are the changes from the 2018 committee membership roster:

- Add Trustees Paul Sagues and David Witt to Policy Committee
- Add Trustee Ken Blair to the Audit Committee
- Remove the Civil Grand Jury Response Committee (ad hoc)
- President McCaffery to serve as chair of Budget Committee and Trustee Gail Bloom to assume the role of Vice Chair

It was M/S Trustee Davis/Trustee Schulze to accept the list of trustee committee assignments:

Motion passed with:

Ayes: Trustee Bloom, Trustee Davis, Trustee DeMatteo, Trustee Gallian, Trustee Giovanatto, Trustee Harlem, Trustee Khush, Trustee Kinser, Trustee McCaffery, Trustee Sagues, Trustee Schulze, Trustee Witt and Trustee Rowland

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Trustee Blair, Trustee Deicke, Trustee Glass, Trustee Hootkins, Trustee Naythons and Trustee Snyder

D. Approve Signature Card for District Bank Account

Manager Smith explained that the signature card lists the authorized signers for the District's Bank of America account and it is a routine procedure to update the card when the Board officers change.

It was M/S Trustee Gallian/Trustee Giovanatto to approve the list of persons authorized to sign checks drawn on the District's Bank Accounts:

Motion passed with:

Ayes: Trustee Bloom, Trustee Davis, Trustee DeMatteo, Trustee Gallian, Trustee Giovanatto, Trustee Harlem, Trustee Khush, Trustee Kinser, Trustee McCaffery, Trustee Sagues, Trustee Schulze, Trustee Witt and Trustee Rowland

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Trustee Blair, Trustee Deicke, Trustee Glass, Trustee Hootkins, Trustee Naythons and Trustee Snyder

E. Public Relations Update

Nizza Sequeira, Public Relations Director gave a presentation focusing on the ways the District provides public outreach in Marin and Sonoma Counties. The many different options that are used include bus ads, radio spots, community events and social media posts. Ms. Sequeira provided statistics showing views, impressions and other measures of effectiveness of the advertising and outreach efforts. She also reminded the Board of the upcoming Open House, which will be a major undertaking. These events have been an excellent way for the public to become familiar with the District and its employees on a more personal level. The last Open House, held for the District's Centenary in 2015 drew record attendance.

F. Workshop with Brent Ives of BHI Consulting (90 minutes)

Brent Ives presented the third workshop in the series of the four training sessions required as part of the process of qualifying the District to apply for the California Special Districts Association's (CSDA) "District of Distinction" award. Mr. Ives indicated that the goal of this Leadership Academy is to provide special district board members with the knowledge and skills to enable them to better understand their role in the District and function well as effective members of the governance team. The titles of the topics covered in this third session were as follows:

The Importance and Necessity of Board Teamwork & Board Communications

❖ **Effective Trustees**

• **Maintain Trust**

- ◆ Be good to your word.
- ◆ Effective board members always keep confidential matters confidential.

❖ **Five Success of a Team**

• **Celebrate Results**

- ◆ This encourages setting goals and targets for the good of the team
- ◆ Attracts team-oriented employees

• **Promote Accountability**

- ◆ Unifies team members with a common standard of performance
- ◆ Allows leaders to focus on leading the team
- ◆ Encourages excellence

- Encourage Commitment
 - ◆ Reinforces decisions
 - ◆ Creates an atmosphere of dependability
 - ◆ Sets clear goals and priorities
- Value Conflict
 - ◆ Realize that conflict is healthy and help facilitate a resolution
 - ◆ Create an environment where back-channel politics and personal attacks will not survive
 - ◆ Effectively manage behaviors of team members that hurt the team
- Create Trust
 - ◆ Can safely share weaknesses and mistakes with one another
 - ◆ Builds faith in others' intentions and aptitudes
 - ◆ Instills confidence, encourages risk taking
- ❖ **Effective Directors**
 - Effective Board members are prepared
 - ◆ Do their homework
 - ◆ Work hard; and
 - ◆ Commit the time and energy required to be effective
 - Treat others with openness and respect, especially those one disagrees with
 - Remember that communication is both verbal and (mostly) nonverbal
 - ◆ Be attentive when others are talking
 - ◆ Show interest
 - ◆ Be aware of your body language
 - Critical to Institutionalize Unity of Purpose
 The way to institutionalize unity of purpose is to agree on how your Board team will work together. These agreements can be in the form of:
 - ◆ Policies
 - ◆ Core belief statements;
 - ◆ Credos; or
 - ◆ Norms
 - Maintain Trust Through Communication
 - ◆ Effective board members always communicate with respect
 - ◆ The most important word in management is Clarity in and of:
 - Expectations
 - Direction
 - Understanding
 - Performance
 - Results
 - Critical Communication Areas
 - ◆ Board to Staff
 - ◆ Staff to Board
 - ◆ Board to Manager
 - ◆ Manager to Board

- ◆ Communicating with the Public
- ◆ Communicating District Direction
- ◆ Communications policy and protocols
- **Communications**
 - ◆ Clearly one of the huge areas of organizational vulnerability.
 - ◆ There are several area where poor communications can cause your District “expensive, unproductive, inefficient trouble.”
 - ◆ There is plenty for all involved to do to improve communications.
 - ◆ Poor communications will not self-heal if they are left to evolve on their own or not attended to
 - ◆ It has been said, “If you do what you’ve always done, you’ll get what you always got”!

7. COMMITTEE & STAFF REPORTS

A. Executive Committee

President Shaun McCaffery stated the Executive Committee had not met since the Board’s prior meeting so there is nothing to report.

B. Fiscal Strategies Committee

Chair Carol Giovanatto explained that the Fiscal Strategies Committee met via teleconference on December 18 to review the draft of the public opinion survey instrument. The committee, consultants and District staff in attendance carried out a thorough review of the intent of the questions, the reasoning behind the questions and the potential outcomes anticipated. Several sections of the survey are intended to capture knowledge of: different functions, preferences regarding different tax or assessment mechanisms, feelings related to government agencies, publicity about the District whether positive and/or negative, and demographic information. The survey envisions an 800-participant sample size with an estimated 20 minutes to complete each interview. The survey will be distributed by either text message or email and then followed up by telephone. The District has established an email account especially for the survey distribution but the replies will automatically be sent directly to the research firm. Overall, the meeting was very focused and interactive. The remaining steps before the survey can start were to establish the final “per parcel” rates to be tested and for staff to deal with some minor legal and technical issues.

C. Legislative Committee

Chair Tamara Davis indicated that she, Trustee Schulze, Manager Smith had met with Senator Bill Dodd and Assemblymember Jim Wood in December. The purpose was to inform them of the District’s varied activities and its worrisome financial forecasts against the background of increasing workloads. The District delegation also let legislators know how the Sonoma Complex fires had affected the District operationally and financially, exacerbated by the denial of FEMA assistance.

8. **MANAGER’S REPORT**

Manager Smith explained that in the interest of time he would answer any questions pertaining to the written report. (*Manager and Assistant Manger’s reports were included in the January Board packet*)

9. **WRITTEN COMMUNICATIONS**

Former Trustee Terry Pebbles had sent in written correspondence giving notice of his resignation, effective December 31, 2018.

10. **OPEN TIME FOR BOARD OR STAFF COMMENTS**

Nick Picinich, Rodent Control Specialist thanked the Board for its recent action of adding the option for to participate in the CalPERS 457(b) deferred compensation plan for retirement savings. Mr. Picinich explained that he was frustrated upon discovering that at present he is unable to transfer his own funds from the existing Nationwide 457(b) plan to the CalPERS plan. This was due to the lack of a provision in the Nationwide plan allowing transfer of assets out of that plan, absent a qualifying event such as retirement. He asked the board if they could help in some way.

Dawn Williams, Administrative Assistant echoed similar views to Mr. Picinich’s, explaining that she felt the Boards’ approval of adding the CALPERS was excellent as it allowed employees to have an additional retirement savings option. The disappointing piece was finding that employees are unable to transfer their money over to another plan. She asked the board if they could help. Manager Smith stated that this matter could be brought to the Board for discussion at a future meeting.

Trustee Schulze stated that he was advised by the Plant Manager of the North Marin Water District (NMWD) that they plan to increase the size of their flood plan, which Trustee Schulze was concerned could cause an increase in mosquito production. Manager Smith stated that staff would look into this matter and report their findings to the Board.

11. **ADJOURNMENT**

There being no further business to come before the Board, it was M/S Trustee Schulze/Trustee Davis to adjourn the meeting at 9:50 pm.

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Board of Trustees

Date of Approval

Payroll Summary 1/1-1/15/19
Marin Sonoma Mosquito & Vector Control District

Pay Frequency: Semimonthly

Check Date	Name	Hours	Total Paid	Net Pay	Check No
Department: 1 - Administration					
1/15/2019	Crayne, Jennifer M	86.67	4,826.05	2,780.23	DD
1/15/2019	Crayne, Jennifer M	0	28.5	27.79	DD
1/15/2019	Delsid, Paula A	86.67	2,053.56	1,419.93	DD
1/15/2019	Smith, Philip D	86.67	8,072.01	5,325.40	DD
1/15/2019	Smith, Philip D	0	332.57	324.43	DD
1/15/2019	Williams, Dawn A	86.67	2,771.53	1,902.55	DD
Department Totals: 1 - Administration		346.68	\$18,084.22	\$11,780.33	
Total Net Pays for 1 - Administration: 6					

Department: 2 - Lab					
1/15/2019	Brooks, Sarah M	86.67	4,756.02	3,033.01	DD
1/15/2019	Holt, Kristen A	86.67	4,529.03	2,866.16	DD
1/15/2019	Liebman, Kelly A	86.67	4,476.51	2,941.46	DD
Department Totals: 2 - Lab		260.01	\$13,761.56	\$8,840.63	
Total Net Pays for 2 - Lab: 3					

Department: 3 - Operations					
1/15/2019	Beardsley, Kevin G	86.67	3,915.58	1,981.02	DD
1/15/2019	Beck, David G	86.67	3,819.55	2,607.08	DD
1/15/2019	Cole, Michael S	86.67	4,420.52	2,555.76	DD
1/15/2019	Cole, Michael S	0	471.66	428.78	DD
1/15/2019	Hawk, Erik T	86.67	6,304.03	3,803.03	DD
1/15/2019	Leslie, Daniel W	86.67	4,004.07	2,873.03	DD
1/15/2019	Miller, Steven L	86.67	3,839.05	2,454.91	DD
1/15/2019	Mohrman Jr, John C	86.67	3,916.01	2,598.06	DD
1/15/2019	Morton, Robert D	86.67	4,006.06	2,561.99	DD
1/15/2019	Nadale, Marc A	86.67	4,125.06	2,521.35	DD
1/15/2019	Newman, Jared K	86.67	3,326.57	2,108.41	DD
1/15/2019	Ohlinger, Bruce R	86.67	4,216.58	2,024.67	DD
1/15/2019	Petersen, Jeffery R	86.67	3,916.53	2,603.98	DD
1/15/2019	Peterson, Kasey L	86.67	3,489.51	2,088.51	DD
1/15/2019	Peterson, Kasey L	0	28.5	27.8	DD
1/15/2019	Picnich, Nick A	86.67	3,896.51	2,109.45	DD
1/15/2019	Reed, Nathen C	86.67	4,138.58	3,044.74	DD
1/15/2019	Russo Jr, Anthony J	86.67	4,006.06	2,671.83	DD
1/15/2019	Sequeira, Jason A	86.67	4,754.54	2,943.90	DD
1/15/2019	Smith, James L	86.67	3,326.57	2,294.50	DD
1/15/2019	Tescalco, Joseph A	86.67	3,896.51	1,652.39	DD
1/15/2019	Thomas-Nett, Teresa A	86.67	3,916.01	2,326.64	DD
1/15/2019	Tyner, Keith W	86.67	3,326.57	2,449.08	DD
1/15/2019	Wells, Michael L	86.67	4,006.06	2,824.89	DD
Department Totals: 3 - Operations		1,906.74	\$89,066.69	\$55,555.80	
Total Net Pays for 3 - Operations: 24					

Check Date	Name	Hours	Total Paid	Net Pay	Check No
Department: 4 - Shop					
1/15/2019	Delucchi, Steven A	86.67	5,049.05	3,196.76	DD
1/15/2019	McGovern, Robert A	86.67	4,010.57	2,923.39	DD
Department Totals: 4 - Shop		173.34	\$9,059.62	\$6,120.15	
Total Net Pays for 4 - Shop: 2					
Department: 5 - Public Education					
1/15/2019	Engh, Eric S	86.67	4,241.54	2,767.12	DD
1/15/2019	Sequeira, Nizza N	86.67	4,539.08	2,921.91	DD
Department Totals: 5 - Public Education		173.34	\$8,780.62	\$5,689.03	
Total Net Pays for 5 - Public Education: 2					
Pay Frequency Totals: Semimonthly		2,860.11	\$138,752.71	\$87,985.94	
Total Net Pays for Semimonthly frequency: 37					
Company Totals:		2,860.11	\$138,752.71	\$87,985.94	
Total Net Pays for Company: 37					

Payroll Summary 1/16-1/31/19
Marin Sonoma Mosquito & Vector Control District

Pay Frequency: Semimonthly

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No
Department: 1 - Administration							
1/31/2019	Crayne, Jennifer M	86.67	4,826.05	985.16	1,060.66	2,780.23	DD
1/31/2019	Crayne, Jennifer M	0	28.5	0.69	0	27.81	DD
1/31/2019	Delsid, Paula A	67.41	1,597.21	166.14	324.08	1,106.99	DD
1/31/2019	Smith, Philip D	86.67	8,072.01	1,448.55	1,365.82	5,257.64	DD
1/31/2019	Smith, Philip D	0	332.57	8.15	0	324.42	DD
1/31/2019	Williams, Dawn A	86.67	2,771.53	230.23	638.73	1,902.57	DD
Department Totals: 1 -		327.42	\$17,627.87	\$2,838.92	\$3,389.29	\$11,399.66	
Total Net Pays for 1 - Administration: 6							

Department: 2 - Lab							
1/31/2019	Brooks, Sarah M	86.67	4,756.02	518.42	1,204.58	3,033.02	DD
1/31/2019	Holt, Kristen A	86.67	4,529.03	756.61	906.26	2,866.16	DD
1/31/2019	Liebman, Kelly A	86.67	4,476.51	855.64	679.43	2,941.44	DD
Department Totals: 2 - Lab		260.01	\$13,761.56	\$2,130.67	\$2,790.27	\$8,840.62	
Total Net Pays for 2 - Lab: 3							

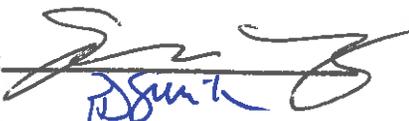
Department: 3 - Operations							
1/31/2019	Beardsley, Kevin G	86.67	3,915.58	447.75	1,528.60	1,939.23	DD
1/31/2019	Beck, David G	86.67	3,819.55	443.86	768.62	2,607.07	DD
1/31/2019	Cole, Michael S	86.67	4,420.52	901.26	958.21	2,561.05	DD
1/31/2019	Cole, Michael S	0	1,336.69	194.33	0	1,142.36	DD
1/31/2019	Hawk, Erik T	86.67	6,304.03	1,407.52	1,093.47	3,803.04	DD
1/31/2019	Leslie, Daniel W	86.67	4,004.07	465.5	665.54	2,873.03	DD
1/31/2019	Miller, Steven L	86.67	3,839.05	688.65	695.47	2,454.93	DD
1/31/2019	Mohrman Jr, John C	86.67	3,916.01	484.21	833.74	2,598.06	DD
1/31/2019	Morton, Robert D	86.67	4,006.06	464.94	1,019.83	2,521.29	DD
1/31/2019	Nadale, Marc A	86.67	4,125.06	505.28	1,139.15	2,480.63	DD
1/31/2019	Newman, Jared K	86.67	3,326.57	561.76	656.39	2,108.42	DD
1/31/2019	Ohlinger, Bruce R	86.67	4,216.58	815.08	1,376.81	2,024.69	DD
1/31/2019	Petersen, Jeffery R	86.67	3,916.53	481.14	831.4	2,603.99	DD
1/31/2019	Peterson, Kasey L	86.67	3,489.51	618.43	782.57	2,088.51	DD
1/31/2019	Peterson, Kasey L	0	28.5	0.69	0	27.81	DD
1/31/2019	Picinich, Nick A	86.67	3,896.51	1,044.73	742.33	2,109.45	DD
1/31/2019	Reed, Nathen C	86.67	4,138.58	437.25	656.58	3,044.75	DD
1/31/2019	Russo Jr, Anthony J	86.67	4,006.06	524.66	809.57	2,671.83	DD
1/31/2019	Sequeira, Jason A	86.67	4,754.54	940.56	870.08	2,943.90	DD
1/31/2019	Smith, James L	86.67	3,326.57	506.67	525.39	2,294.51	DD
1/31/2019	Tescalco, Joseph A	86.67	3,896.51	393.09	1,851.02	1,652.40	DD
1/31/2019	Thomas-Nett, Teresa A	86.67	3,916.01	579.42	1,009.95	2,326.64	DD
1/31/2019	Tyner, Keith W	86.67	3,326.57	431	446.47	2,449.10	DD
1/31/2019	Wells, Michael L	86.67	4,006.06	546.6	634.57	2,824.89	DD
Department Totals: 3 - Operations		1,906.74	\$89,931.72	\$13,884.38	\$19,895.76	\$56,151.58	
Total Net Pays for 3 - Operations: 24							

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No
Department: 4 - Shop							
1/31/2019	Delucchi, Steven A	86.67	5,049.05	665.34	1,186.94	3,196.77	DD
1/31/2019	McGovern, Robert A	86.67	4,010.57	344.12	743.05	2,923.40	DD
Department Totals: 4 - Shop		173.34	\$9,059.62	\$1,009.46	\$1,929.99	\$6,120.17	
Total Net Pays for 4 - Shop: 2							
Department: 5 - Public Education							
1/31/2019	Engh, Eric S	86.67	4,241.54	574.71	899.7	2,767.13	DD
1/31/2019	Sequeira, Nizza N	86.67	4,539.08	882.87	734.3	2,921.91	DD
1/31/2019	Sequeira, Nizza N	0	840.57	46.85	0	793.72	DD
Department Totals: 5 - Public		173.34	\$9,621.19	\$1,504.43	\$1,634.00	\$6,482.76	
Total Net Pays for 5 - Public Education: 3							
Pay Frequency Totals:		2,840.85	\$140,001.96	\$21,367.86	\$29,639.31	\$88,994.79	
Total Net Pays for Semimonthly frequency: 38							
Company Totals:		2,840.85	\$140,001.96	\$21,367.86	\$29,639.31	\$88,994.79	
Total Net Pays for Company: 38							

Account	Date	Amount	Check	Description
H 7487	01/08/2019	5,259.83	806453125	ADAPCO, INC.
H 7487	01/08/2019	5,000.00	806453126	ALDRICH NETWORK CONSULTING
H 7487	01/08/2019	811.80	806453127	ALDRICH NETWORK CONSULTING
H 7487	01/08/2019	1,800.03	806453128	ARGO ADVENTURE/LIEWER
H 7487	01/08/2019	86.43	806453129	AT & T
H 7487	01/08/2019	200.00	806453130	CALPERS 457 PLAN
H 7487	01/08/2019	250.00	806453131	CHOUINARD & MYHRE, INC.
H 7487	01/08/2019	3,332.93	806453132	CINTAS CORPORATION
H 7487	01/08/2019	350.28	806453133	COMMON SENSE BUSINESS SOLUTIONS, IN
H 7487	01/08/2019	22,183.17	806453134	COUNTY OF MARIN
H 7487	01/08/2019	176.00	806453135	TAMARA DAVIS
H 7487	01/08/2019	3,439.16	806453136	DELTA DENTAL OF CALIFORNIA
H 7487	01/08/2019	50.85	806453137	DISH
H 7487	01/08/2019	750.00	806453138	DIVERSIFIED LABRATORY REPAIR
H 7487	01/08/2019	294.32	806453139	CAROL GIOVANATTO
H 7487	01/08/2019	31.59	806453140	GRAINGER
H 7487	01/08/2019	184.80	806453141	THE HARTFORD
H 7487	01/08/2019	176.00	806453142	ERIK HAWK
H 7487	01/08/2019	622.20	806453143	HOME DEPOT CREDIT SERVICES
H 7487	01/08/2019	176.00	806453144	SUSAN HOOTKINS
H 7487	01/08/2019	94.71	806453145	INTERSTATE BATTERY SYSTEM
H 7487	01/08/2019	176.00	806453146	ALANNAH KINSER
H 7487	01/08/2019	567.00	806453147	LIEBERT CASSIDY WHITMORE
H 7487	01/08/2019	202.80	806453148	KELLY LIEBMAN
H 7487	01/08/2019	19.86	806453149	LOWE'S BUSINESS ACCOUNT
H 7487	01/08/2019	200.00	806453150	MARC NADALE
H 7487	01/08/2019	6,929.74	806453151	NATIONWIDE TRUST COMPANY, FSB
H 7487	01/08/2019	3,897.50	806453152	NBS GOVERNMENT FINANCE GROUP
H 7487	01/08/2019	500.00	806453153	NEOFUNDS
H 7487	01/08/2019	470.43	806453154	NORTH BAY PETROLEUM
H 7487	01/08/2019	179.23	806453155	JEFF PETERSEN
H 7487	01/08/2019	328.80	806453156	PREFERRED ALLIANCE, INC.
H 7487	01/08/2019	205.42	806453157	RECOLOGY SONOMA MARIN
H 7487	01/08/2019	500.00	806453158	NATHEN REED
H 7487	01/08/2019	395.00	806453159	RELIABLE AUTO GLASS
H 7487	01/08/2019	175.67	806453160	SANTA ROSA AUTO PARTS
H 7487	01/08/2019	176.00	806453161	ED SCHULZE
H 7487	01/08/2019	40,700.00	806453162	SCI CONSULTING GROUP
H 7487	01/08/2019	55.51	806453163	SEBASTOPOL BEARING & HYDRAULIC
H 7487	01/08/2019	176.00	806453164	PHILIP SMITH
H 7487	01/08/2019	1,012.52	806453165	TASC
H 7487	01/08/2019	83.86	806453166	US BANK
H 7487	01/08/2019	485.78	806453167	VECTOR CONTROL JPA
H 7487	01/08/2019	1,718.13	806453168	VERIZON WIRELESS
H 7487	01/08/2019	891.33	806453169	VISION SERVICE PLAN (CA)
H 7487	01/08/2019	79.06	806453170	WEST UNIFIED COMMUNICATIONS
Total		105,395.74		
Count		46		

A/P 1.08.19

During the signing of these checks
all supporting documents were provided.

Signature: 
Signature: 

Account	Date	Amount	Check	Description
H 7487	01/23/2019	1,175.14	806453171	AFLAC
H 7487	01/23/2019	5,000.00	806453172	ALDRICH NETWORK CONSULTING
H 7487	01/23/2019	774.00	806453173	ALDRICH NETWORK CONSULTING
H 7487	01/23/2019	32.65	806453174	AT & T
H 7487	01/23/2019	288.88	806453175	BIOQUIP PRODUCTS
H 7487	01/23/2019	155.08	806453176	GAIL BLOOM
H 7487	01/23/2019	1,600.00	806453177	CALPERS 457 PLAN
H 7487	01/23/2019	1,264.94	806453178	CINTAS CORPORATION
H 7487	01/23/2019	2,010.26	806453179	CITY OF COTATI
H 7487	01/23/2019	153.40	806453180	COMCAST BUSINESS
H 7487	01/23/2019	3,439.16	806453181	DELTA DENTAL OF CALIFORNIA
H 7487	01/23/2019	154.26	806453182	LAURINE GALLIAN
H 7487	01/23/2019	322.97	806453183	GOOD TO GO PUBLIC SAFETY UNIFORMS
H 7487	01/23/2019	342.66	806453184	GREAT AMERICA FINANCIAL SERVICES
H 7487	01/23/2019	6.25	806453185	ICMA RETIREMENT CORPORATION
H 7487	01/23/2019	93.18	806453186	INTERSTATE BATTERY SYSTEM
H 7487	01/23/2019	117.86	806453187	J & J DAIRY SUPPLIES
H 7487	01/23/2019	65.40	806453188	JAY'S ENGRAVING & RUBBER STAMPS
H 7487	01/23/2019	50,161.98	806453189	KAISER FOUNDATION HEALTH PLAN
H 7487	01/23/2019	20.25	806453190	LARSENGINES
H 7487	01/23/2019	2,385.00	806453191	LIEBERT CASSIDY WHITMORE
H 7487	01/23/2019	117,255.50	806453192	MARIN COUNTY EMPLOYEES RETIREMENT A
H 7487	01/23/2019	117.60	806453193	MARIN INDEPENDENT JOURNAL
H 7487	01/23/2019	900.00	806453194	MAZE & ASSOCIATES
H 7487	01/23/2019	975.48	806453195	MITEL
H 7487	01/23/2019	500.00	806453196	JOHN MOHRMAN JR.
H 7487	01/23/2019	5,779.74	806453197	NATIONWIDE TRUST COMPANY, FSB
H 7487	01/23/2019	204.00	806453198	NICK PICINICH
H 7487	01/23/2019	2,515.34	806453199	NORTH BAY COMMERCIAL SERVICES INC.
H 7487	01/23/2019	2,866.18	806453200	NORTH BAY PETROLEUM
H 7487	01/23/2019	170.40	806453201	OFFICE DEPOT BUSINESS CREDIT
H 7487	01/23/2019	20.37	806453202	P.G.& E.
H 7487	01/23/2019	2,625.32	806453203	P.G.& E.
H 7487	01/23/2019	1,550.00	806453204	PATRICK VON ELM
H 7487	01/23/2019	44.81	806453205	RELIABLE HARDWARE AND STEEL CO.
H 7487	01/23/2019	1,095.00	806453206	RICHARD A. SANCHEZ
H 7487	01/23/2019	3,822.60	806453207	SAFETY KLEEN CORP
H 7487	01/23/2019	184.31	806453208	SANTA ROSA AUTO PARTS
H 7487	01/23/2019	1,090.27	806453209	SEBASTOPOL BEARING & HYDRAULIC
H 7487	01/23/2019	212.00	806453210	SONOMA MEDIA INVESTMENTS, LLC
H 7487	01/23/2019	1,012.52	806453211	TASC
H 7487	01/23/2019	14,986.79	806453212	UNIVAR USA INC
H 7487	01/23/2019	4.66	806453213	UPS
H 7487	01/23/2019	3,527.68	806453214	US BANK
H 7487	01/23/2019	257.00	806453215	VANTAGEPOINT TRANSFER AGENTS-803673
Total		231,280.89		
Count		45		

A/P 1/23/19

During the signing of these checks
all supporting documents were provided.

Signature: *Damara Davis*
Signature: *ITSM*



595 Helman Lane
Cotati, CA 94931
1.800.231.3236 or 707.285.2200
707.285.2210 fax
www.msмосquito.com

Philip D. Smith
District Manager

BOARD OF TRUSTEES

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- Paul Sagucs,
1st Vice President
Ross
- Carol Giovanatto,
2nd Vice President
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- Pamela Harlem,
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- Laurie Gallian
Sonoma
- Dustin DeMatteo
Cotati
- Tamara Davis
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- Una Glass
Sebastopol
- Ranjiv Khush
San Anselmo
- Herb Rowland Jr.
Novato
- Gail Bloom
Larkspur
- Matthew Naythons
Sausalito
- Alannah Kinser
Tiburon
- Art Deicke
Santa Rosa
- Ed Schulze
Marin County At Large
- David Witt
Mill Valley
- Susan Hootkins
Petaluma
- Bruce Ackerman
Fairfax
- Ken Blair
Windsor
- Richard Snyder
Belvedere

CHECK REQUISITION:

January 18, 2019

Marin Sonoma Mosquito & Vector Control District
595 Helman Lane
Cotati, CA 94931

Requested By: Jennifer Crayne, Financial Manager
Department: Finance Department

Make Check Payable to: Susan Hootkins
Address:
City, State, Zip: Petaluma, CA 94954
Amount: \$277.05
Account: Exchange Bank payroll account #- 0512
Expense Item: Trustee Salary #1-8016

Purpose for Request:

The Trustee payroll was processed 12/31/18 for meeting stipends (Oct-Dec 2018). On 1/02/19, ADP sent notification that Susan Hootkin's direct deposit rejected due to an error in the routing number for her bank account. A total of \$277.05 was returned by ADP to the District's payroll account at Exchange Bank. Since taxes for 2018 had already been filed and W-2s prepared, it was deemed to be problematic to void the Trustee's payroll and resubmit a direct deposit for the 2018 calendar year. Exchange Bank suggested the issuance of a cashier's check with approval and signatures from Manager Smith and Assistant Manager Hawk.

See attached supporting documents

Approved By:

Philip Smith, District Manager

1-19-19

Date

Erik Hawk, Assistant Manager

1-18-19

Date



Exchange Bank

SANTA ROSA, CALIFORNIA

DT# 1030011894

CASHIER'S CHECK RECEIPT

NO. 386726

90-198
1211

DATE 1/22/2019

CUSTOMER RECEIPT

PAY TO THE ORDER OF SUSAN HOOTKINS***

277.05

Two Hundred Seventy Seven Dollars and Five Cents

PURCHASED BY: EXCHANGE BANK
FBO MARIN SONOMA MOSQUITO & VECTOR

NON-NEGOTIABLE

THIS DOCUMENT HAS A REDDED BACKGROUND WITH A VOID SIGNATURE AREA



Exchange Bank

SANTA ROSA, CALIFORNIA

DT# 1030011894

CASHIER'S CHECK

NO. 386726

90-198
1211

DATE 1/22/2019

PAY TO THE ORDER OF SUSAN HOOTKINS***

277.05

Two Hundred Seventy Seven Dollars and Five Cents

PURCHASED BY: EXCHANGE BANK
FBO MARIN SONOMA MOSQUITO & VECTOR

AUTHORIZED SIGNATURE

SECURITY FEATURES INCLUDE INVISIBLE FIBERS • MICROPRINTING • ENDORSEMENT BACKER • BROWN STAIN CHEMICAL REACTANT

⑈ 386726 ⑈ ⑆ 121101985 ⑆

050 3205 ⑈

CHECKING ADVICE OF CHARGE

EXCHANGE BANK DATE 1/22/2019

BRANCH

ACCOUNT

WE HAVE **CHARGED** TO YOUR ACCOUNT THE AMOUNT INDICATED

FOR THE FOLLOWING REASONS for letter request

PER CUSTOMER REQUEST CUSTOMER SIGNATURE

PREPARED BY

APPROVED BY

MAIL TO

TRAN CODE

\$



Payment Advice

Date: 01-02-2019

Br/Co: KAF5S-A

5424
MARIN SONOMA MOSQUITO & VECTOR CONTROL D
ATTN: JENNIFER M CRAYNE
595 HELMAN LN
COTATI, CA 94931-9736

Susan Hootkins

This is to advise you in detail of an ACH transaction applied to your account.

info not correct.
wrong routing#

Check Date	Br/Co	Description	Reason	Amount
12-31-2018	KAF5S	ER FSDD Document #: 915500178260 EE #: 000007 Returned For: AER - No Account	REE	277.05 CR
Total				277.05 CR

If you have any questions regarding your Payment Advice, please contact your ADP Representative/Payroll Center or Account Manager.

Reason Descriptions:

REE This credit is for a direct deposit which was returned by the employee's bank. This was previously charged to your account for the referenced payroll check date.

MONEY TRANSMISSION SERVICES

With respect to the money transmission services you receive, please note that ADP has implemented a trust structure with a federally regulated bank as trustee. While ADP Payroll Services, Inc. no longer provides the money transmission services, money transmission services will continue through the trust. If you have any questions or would like additional information about this change, please contact your client services representative.

Confirmed \$ returned to Exchange Bank.



595 Helman Lane
Cotati, CA 94931
1.800.231.3236 or 707.285.2200
707.285.2210 fax
www.msamosquito.com

Philip D. Smith
District Manager

BOARD OF TRUSTEES

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President
Healdsburg

Paul Sagues,
1st Vice President
Ross

Carol Giovanatto,
2nd Vice President
Cloverdale

Pamela Harlem,
Secretary
San Rafael

Laurie Gallian
Sonoma

Dustin DeMatteo
Cotati

Tamara Davis
Sonoma County At Large

Una Glass
Sebastopol

Ranjiv Khush
San Anselmo

Herb Rowland Jr.
Novato

Gail Bloom
Larkspur

Matthew Naythons
Sausalito

Alannah Kinser
Tiburon

Art Deicke
Santa Rosa

Ed Schulze
Marin County At Large

David Witt
Mill Valley

Susan Hootkins
Petaluma

Bruce Ackerman
Fairfax

Ken Blair
Windsor

Richard Snyder
Belvedere

CHECK REQUISITION:

January 18, 2019

Marin Sonoma Mosquito & Vector Control District
595 Helman Lane
Cotati, CA 94931

Requested By: Jennifer Crayne, Financial Manager
Department: Finance Department

Make Check Payable to: Ranjiv Khush
Address:
City, State, Zip: San Anselmo, CA 94960
Amount: \$184.70
Account: Exchange Bank payroll account #- 0512
Expense Item: Trustee Salary #1-8016

Purpose for Request:

The Trustee payroll was processed 12/31/18 for meeting stipends (Oct-Dec 2018). On 1/02/19, ADP sent notification that Ranjiv Khush's direct deposit rejected due to an error in the routing number for his bank account. A total of \$184.70 was returned by ADP to the District's payroll account at Exchange Bank. Since taxes for 2018 had already been filed and W-2s prepared, it was deemed to be problematic to void the Trustee's payroll and resubmit a direct deposit for the 2018 calendar year. Exchange Bank suggested the issuance of a cashier's check with approval and signatures from Manager Smith and Assistant Manager Hawk.

See attached supporting documents

Approved By:

PSmith

1-19-19

Philip Smith, District Manager

Date

Erik Hawk

1-18-19

Erik Hawk, Assistant Manager

Date



Payment Advice

Date: 01-03-2019

Br/Co: KAF5S-A

7429
MARIN SONOMA MOSQUITO & VECTOR CONTROL D
ATTN: JENNIFER M CRAYNE
595 HELMAN LN
COTATI, CA 94931-9736

Ranjiv
Khush
info not correct
wrong Routing#
Corrected

This is to advise you in detail of an ACH transaction applied to your account.

Check Date	Br/Co	Description	Reason	Amount
12-31-2018	KAF5S	ER FSDD Document #: 902800189271 EE #: 000008 Returned For: AER - No Account	REE	184.70 CR
Total				184.70 CR

If you have any questions regarding your Payment Advice, please contact your ADP Representative/Payroll Center or Account Manager.

Reason Descriptions:

REE This credit is for a direct deposit which was returned by the employee's bank. This was previously charged to your account for the referenced payroll check date.

MONEY TRANSMISSION SERVICES

With respect to the money transmission services you receive, please note that ADP has implemented a trust structure with a federally regulated bank as trustee. While ADP Payroll Services, Inc. no longer provides the money transmission services, money transmission services will continue through the trust. If you have any questions or would like additional information about this change, please contact your client services representative.

Confirmed \$ returned to Exchange Bank





Exchange Bank

SANTA ROSA, CALIFORNIA

DT# 1030011893

CASHIER'S CHECK RECEIPT

NO. 386725

90-198
1211

DATE 1/22/2019

CUSTOMER RECEIPT

PAY TO THE ORDER OF RANJIV KHUSH***

184.70

One Hundred Eighty Four Dollars and Seventy Cents

PURCHASED BY: EXCHANGE BANK
FBO MARIN SONOMA MOSQUITO & VECTOR

NON-NEGOTIABLE

THIS DOCUMENT HAS A COLORED BACKGROUND WITH A VOID SIGNATURE AREA



Exchange Bank

SANTA ROSA, CALIFORNIA

DT# 1030011893

CASHIER'S CHECK

NO. 386725

90-198
1211

DATE 1/22/2019

PAY TO THE ORDER OF RANJIV KHUSH***

184.70

One Hundred Eighty Four Dollars and Seventy Cents

PURCHASED BY: EXCHANGE BANK
FBO MARIN SONOMA MOSQUITO & VECTOR

AUTHORIZED SIGNATURE

SECURITY FEATURES: POLYMER DIVISIBLE FIBERS • MICROPRINTING • EMBOSSEMENT • INCHES • BRUISES WITH CHEMICAL RESISTANCE

⑈ 386725⑈ ⑆ 121101985⑆

050 3205⑈

CHECKING ADVICE OF CHARGE

EXCHANGE BANK DATE 1/22/2019

108,003,000
BRANCH ACCOUNT

WE HAVE **CHARGED** TO YOUR ACCOUNT THE AMOUNT INDICATED

FOR THE FOLLOWING REASONS

New letter request

PREPARED BY

APPROVED BY

PER CUSTOMER REQUEST

CUSTOMER SIGNATURE

MAIL TO

Handwritten address and amount

\$

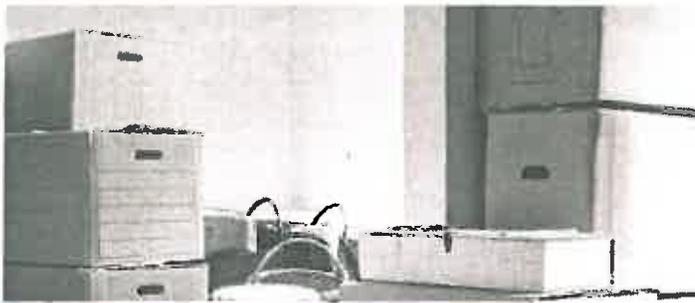
TRAN CODE

1-430

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02 01 RETURN SERVICE REQUESTED
 MARIN SONOMA MOSQUITO & VECTOR CONTROL D
 595 HELMAN LN
 COTATI CA 94931



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STATEMENT SUMMARY

ACCOUNT INFORMATION

Type	Description	Account #	Balance
Checking	Business Checking	'0512	\$4,539.35

ACCOUNT SUMMARY-Checking

1030030512

Beginning Balance as of	12-31-18	\$5,366.45
0 Deposit(s)		\$0.00
4 Other Credit(s)		\$232,324.92
0 Check(s)		\$0.00
10 Other Debit(s)		\$233,152.02
Ending Balance	01-31-19	\$4,539.35

OTHER CREDITS

Date	Description	Amount
01-03	ADP WAGE PAY WAGE PAY MARIN SONOMA MOSQUITO	\$277.05
01-04	ADP WAGE PAY WAGE PAY MARIN SONOMA MOSQUITO	\$184.70
01-10	COUNTY OF MARIN COM PAY MARIN SONOMA MOSQUITO	\$116,172.63
01-28	COUNTY OF MARIN COM PAY MARIN SONOMA MOSQUITO	\$115,690.54



OTHER DEBITS

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01-04	ADP PAYROLL FEES ADP - FEES Marin Sonoma Mosquito	\$127.95
01-14	ADP Tax ADP Tax MARIN SONOMA MOSQUITO	\$28,186.69
01-14	ADP WAGE PAY WAGE PAY MARIN SONOMA MOSQUITO	\$87,985.94
01-18	ADP PAYROLL FEES ADP - FEES Marin Sonoma Mosquito	\$196.00
01-22	ADVICE OF CHARGE	\$184.70
01-22	ADVICE OF CHARGE	\$277.05
01-30	ADP PAYROLL FEES ADP - FEES Marin Sonoma Mosquito	\$323.70
01-30	ADP PAYROLL FEES ADP - FEES Marin Sonoma Mosquito	\$179.45
01-30	ADP WAGE PAY WAGE PAY MARIN SONOMA MOSQUITO	\$88,994.79
01-30	ADP Tax ADP Tax MARIN SONOMA MOSQUITO	\$26,695.75

DAILY BALANCE SUMMARY

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
12-31	\$5,366.45	01-10	\$121,872.88	01-22	\$5,042.50
01-03	\$5,643.50	01-14	\$5,700.25	01-28	\$120,733.04
01-04	\$5,700.25	01-18	\$5,504.25	01-30	\$4,539.35



Payroll Summary 2/1-2/15/19
Marin Sonoma Mosquito & Vector Control District

Pay Frequency: Semimonthly

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No
Department: 1 - Administration							
2/15/2019	Crayne, Jennifer M	86.67	4,826.05	985.17	1,060.66	2,780.22	DD
2/15/2019	Crayne, Jennifer M	0	28.5	0.7	0	27.8	DD
2/15/2019	Delsid, Paula A	70.92	1,680.38	179.9	335.75	1,164.73	DD
2/15/2019	Smith, Philip D	86.67	8,072.01	1,448.55	1,365.82	5,257.64	DD
2/15/2019	Smith, Philip D	0	332.57	8.14	0	324.43	DD
2/15/2019	Williams, Dawn A	86.67	2,771.53	230.25	638.73	1,902.55	DD
Department Totals: 1 - Administration		330.93	\$17,711.04	\$2,852.71	\$3,400.96	\$11,457.37	
Total Net Pays for 1 - Administration: 6							

Department: 2 - Lab							
2/15/2019	Brooks, Sarah M	86.67	4,756.02	499.83	1,304.58	2,951.61	DD
2/15/2019	Holt, Kristen A	86.67	4,529.03	756.62	906.26	2,866.15	DD
2/15/2019	Liebman, Kelly A	86.67	4,476.51	990.46	679.43	2,806.62	DD
Department Totals: 2 - Lab		260.01	\$13,761.56	\$2,246.91	\$2,890.27	\$8,624.38	
Total Net Pays for 2 - Lab: 3							

Department: 3 - Operations							
2/15/2019	Beardsley, Kevin G	86.67	3,915.58	447.76	1,528.60	1,939.22	DD
2/15/2019	Beck, David G	86.67	3,819.55	443.85	768.62	2,607.08	DD
2/15/2019	Cole, Michael S	86.67	4,420.52	898.47	966.28	2,555.77	DD
2/15/2019	Cole, Michael S	0	471.66	42.88	0	428.78	DD
2/15/2019	Hawk, Erik T	86.67	6,304.03	1,407.54	1,093.47	3,803.02	DD
2/15/2019	Leslie, Daniel W	86.67	4,034.06	471.06	669.59	2,893.41	DD
2/15/2019	Miller, Steven L	86.67	3,858.03	694.37	698.23	2,465.43	DD
2/15/2019	Mohrman Jr, John C	86.67	3,916.01	484.21	833.74	2,598.06	DD
2/15/2019	Morton, Robert D	86.67	4,006.06	464.93	1,019.83	2,521.30	DD
2/15/2019	Nadale, Marc A	86.67	4,125.06	505.26	1,139.15	2,480.65	DD
2/15/2019	Newman, Jared K	86.67	3,326.57	561.77	656.39	2,108.41	DD
2/15/2019	Newman, Jared K	0	393.42	9.64	0	383.78	DD
2/15/2019	Ohlinger, Bruce R	86.67	4,216.58	815.1	1,376.81	2,024.67	DD
2/15/2019	Petersen, Jeffery R	86.67	3,916.53	481.15	831.4	2,603.98	DD
2/15/2019	Peterson, Kasey L	86.67	3,489.51	618.43	782.57	2,088.51	DD
2/15/2019	Peterson, Kasey L	0	28.5	0.71	0	27.79	DD
2/15/2019	Picinich, Nick A	86.67	3,896.51	1,044.73	742.33	2,109.45	DD
2/15/2019	Reed, Nathen C	86.67	4,138.58	437.26	656.58	3,044.74	DD
2/15/2019	Russo Jr, Anthony J	86.67	4,006.06	524.66	809.57	2,671.83	DD
2/15/2019	Sequeira, Jason A	86.67	4,754.54	940.56	870.08	2,943.90	DD
2/15/2019	Smith, James L	86.67	3,326.57	506.68	525.39	2,294.50	DD
2/15/2019	Tescalco, Joseph A	86.67	3,896.51	393.1	1,851.02	1,652.39	DD
2/15/2019	Thomas-Nett, Teresa A	86.67	3,916.01	579.42	1,009.95	2,326.64	DD
2/15/2019	Tyner, Keith W	86.67	3,326.57	431.02	446.47	2,449.08	DD
2/15/2019	Wells, Michael L	86.67	4,006.06	546.59	634.57	2,824.90	DD
Department Totals: 3 - Operations		1,906.74	\$89,509.08	\$13,751.15	\$19,910.64	\$55,847.29	
Total Net Pays for 3 - Operations: 25							

Department: 4 - Shop							
2/15/2019	Delucchi, Steven A	86.67	5,125.06	687.78	1,196.15	3,241.13	DD
2/15/2019	Delucchi, Steven A	0	621.15	32.99	0	588.16	DD
2/15/2019	McGovern, Robert A	86.67	4,010.57	344.13	743.05	2,923.39	DD
Department Totals: 4 - Shop		173.34	\$9,756.78	\$1,064.90	\$1,939.20	\$6,752.68	
Total Net Pays for 4 - Shop: 3							

Department: 5 - Public Education							
2/15/2019	Engh, Eric S	86.67	4,241.54	574.73	899.7	2,767.11	DD
2/15/2019	Sequeira, Nizza N	86.67	4,539.08	866.75	784.3	2,888.03	DD
Department Totals: 5 - Public Education		173.34	\$8,780.62	\$1,441.48	\$1,684.00	\$5,655.14	
Total Net Pays for 5 - Public Education: 2							

Pay Frequency Totals: Semimonthly	2,844.36	\$139,519.08	\$21,357.15	\$29,825.07	\$88,336.86		
Total Net Pays for Semimonthly frequency: 39							
Company Totals:	2,844.36	\$139,519.08	\$21,357.15	\$29,825.07	\$88,336.86		
Total Net Pays for Company: 39							

Payroll Summary 2/16-2/28/19
Marin Sonoma Mosquito & Vector Control District

Pay Frequency: Semimonthly

Check Date	Name	Hours	Total Paid	Deductions	Net Pay	Check No
Department: 1 - Administration						
2/28/2019	Crayne, Jennifer M	86.67	4,826.05	1,060.66	2,780.22	DD
2/28/2019	Crayne, Jennifer M	0	28.5	0	27.8	DD
2/28/2019	Delsid, Paula A	62.1	1,471.40	306.43	1,019.64	DD
2/28/2019	Smith, Philip D	86.67	8,072.01	1,365.82	5,257.63	DD
2/28/2019	Smith, Philip D	0	332.57	0	324.43	DD
2/28/2019	Williams, Dawn A	86.67	2,771.53	638.73	1,902.56	DD
Department Totals: 1 - Administration		322.11	\$17,502.06	\$3,371.64	\$11,312.28	
Total Net Pays for 1 - Administration: 6						

Department: 2 - Lab						
2/28/2019	Brooks, Sarah M	86.67	4,756.02	1,304.58	2,951.60	DD
2/28/2019	Holt, Kristen A	86.67	4,529.03	906.26	2,866.15	DD
2/28/2019	Liebman, Kelly A	86.67	4,476.51	679.43	2,806.61	DD
Department Totals: 2 - Lab		260.01	\$13,761.56	\$2,890.27	\$8,624.36	
Total Net Pays for 2 - Lab: 3						

Department: 3 - Operations						
2/28/2019	Beardsley, Kevin G	86.67	3,915.58	1,528.60	1,939.24	DD
2/28/2019	Beck, David G	86.67	3,819.55	768.62	2,607.07	DD
2/28/2019	Cole, Michael S	86.67	4,420.52	966.28	2,555.78	DD
2/28/2019	Cole, Michael S	0	471.66	0	428.77	DD
2/28/2019	Hawk, Erik T	86.67	6,304.03	1,093.47	3,803.03	DD
2/28/2019	Leslie, Daniel W	86.67	4,034.06	669.59	2,893.40	DD
2/28/2019	Miller, Steven L	86.67	3,858.03	698.23	2,465.45	DD
2/28/2019	Mohrman Jr, John C	86.67	3,916.01	833.74	2,598.06	DD
2/28/2019	Morton, Robert D	86.67	4,006.06	1,019.83	2,521.29	DD
2/28/2019	Nadale, Marc A	86.67	4,125.06	1,139.15	2,480.65	DD
2/28/2019	Newman, Jared K	86.67	3,326.57	656.39	2,078.41	DD
2/28/2019	Ohlinger, Bruce R	86.67	4,216.58	1,376.81	2,024.69	DD
2/28/2019	Petersen, Jeffery R	86.67	3,916.53	831.4	2,603.99	DD
2/28/2019	Peterson, Kasey L	86.67	3,489.51	782.57	2,088.51	DD
2/28/2019	Peterson, Kasey L	0	28.5	0	27.81	DD
2/28/2019	Picinich, Nick A	86.67	3,896.51	742.33	2,109.45	DD
2/28/2019	Reed, Nathen C	86.67	4,138.58	656.58	3,044.75	DD
2/28/2019	Russo Jr, Anthony J	86.67	4,006.06	809.57	2,671.83	DD
2/28/2019	Russo Jr, Anthony J	0	1,082.35	0	984.8	DD
2/28/2019	Sequeira, Jason A	86.67	4,754.54	870.08	2,943.90	DD
2/28/2019	Smith, James L	86.67	3,326.57	525.39	2,294.50	DD
2/28/2019	Tescalco, Joseph A	86.67	3,896.51	1,851.02	1,652.40	DD
2/28/2019	Thomas-Nett, Teresa A	86.67	3,916.01	1,009.95	2,326.65	DD
2/28/2019	Tyner, Keith W	86.67	3,326.57	446.47	2,449.10	DD
2/28/2019	Wells, Michael L	86.67	4,006.06	634.57	2,824.89	DD
Department Totals: 3 - Operations		1,906.74	\$90,198.01	\$19,910.64	\$56,418.42	
Total Net Pays for 3 - Operations: 25						

Check Date	Name	Hours	Total Paid	Deductions	Net Pay	Check No
Department: 4 - Shop						
2/28/2019	Delucchi, Steven A	86.67	5,125.06	1,196.15	3,241.13	DD
2/28/2019	Delucchi, Steven A	0	621.15	0	588.16	DD
2/28/2019	McGovern, Robert A	86.67	4,010.57	743.05	2,923.39	DD
Department Totals: 4 - Shop		173.34	\$9,756.78	\$1,939.20	\$6,752.68	
Total Net Pays for 4 - Shop: 3						

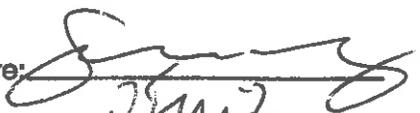
Department: 5 - Public Education						
2/28/2019	Engh, Eric S	86.67	4,241.54	899.7	2,767.13	DD
2/28/2019	Sequeira, Nizza N	86.67	4,539.08	784.3	2,888.03	DD
Department Totals: 5 - Public Education		173.34	\$8,780.62	\$1,684.00	\$5,655.16	
Total Net Pays for 5 - Public Education: 2						

Pay Frequency Totals: Semimonthly		2,835.54	\$139,999.03	\$29,795.75	\$88,762.90	
Total Net Pays for Semimonthly frequency: 39						
Company Totals:		2,835.54	\$139,999.03	\$29,795.75	\$88,762.90	
Total Net Pays for Company: 39						

A/P 2.07.19

Account	Date	Amount	Check	Description
H 7487	02/07/2019	26,929.03	806453216	ADAPCO, INC.
H 7487	02/07/2019	737.57	806453217	ARGO ADVENTURE/LIEWER
H 7487	02/07/2019	88.83	806453218	AT & T
H 7487	02/07/2019	675.00	806453219	BEST BEST & KRIEGER, LLC.
H 7487	02/07/2019	2,175.00	806453220	CALPERS 457 PLAN
H 7487	02/07/2019	858.08	806453221	CINTAS CORPORATION
H 7487	02/07/2019	350.28	806453222	COMMON SENSE BUSINESS SOLUTIONS, IN
H 7487	02/07/2019	24.32	806453223	COMPLETE WELDERS SUPPLY, INC.
H 7487	02/07/2019	21.50	806453224	JENNIFER CRAYNE
H 7487	02/07/2019	21.50	806453225	TAMARA DAVIS
H 7487	02/07/2019	53.36	806453226	DISH
H 7487	02/07/2019	270.18	806453227	FISHMAN SUPPLY COMPANY
H 7487	02/07/2019	35.23	806453228	GRAINGER
H 7487	02/07/2019	184.80	806453229	THE HARTFORD
H 7487	02/07/2019	135.65	806453230	HOME DEPOT CREDIT SERVICES
H 7487	02/07/2019	528.18	806453231	HOTSY CLEANING EQUIPMENT
H 7487	02/07/2019	1,890.00	806453232	JANICE JACOBSON PT
H 7487	02/07/2019	155.01	806453233	LARSENGINES
H 7487	02/07/2019	3,705.00	806453234	LEADING EDGE ASSOCIATES, INC.
H 7487	02/07/2019	648.00	806453235	LIEBERT CASSIDY WHITMORE
H 7487	02/07/2019	49.96	806453236	LOWE'S BUSINESS ACCOUNT
H 7487	02/07/2019	976.03	806453237	MITEL
H 7487	02/07/2019	5,354.74	806453238	NATIONWIDE TRUST COMPANY, FSB
H 7487	02/07/2019	2,116.90	806453239	NORTH BAY PETROLEUM
H 7487	02/07/2019	357.46	806453240	PETALUMA MINUTEMAN PRESS
H 7487	02/07/2019	276.39	806453241	RECOLOGY SONOMA MARIN
H 7487	02/07/2019	423.54	806453242	RELIABLE HARDWARE AND STEEL CO.
H 7487	02/07/2019	246.90	806453243	SAFETY KLEEN CORP
H 7487	02/07/2019	195.94	806453244	SANTA ROSA AUTO PARTS
H 7487	02/07/2019	459.34	806453245	SEBASTOPOL BEARING & HYDRAULIC
H 7487	02/07/2019	21.50	806453246	PHILIP SMITH
H 7487	02/07/2019	103.00	806453247	SONOMA MEDIA INVESTMENTS, LLC
H 7487	02/07/2019	1,012.52	806453248	TASC
H 7487	02/07/2019	47.56	806453249	UPS
H 7487	02/07/2019	1,711.31	806453250	VERIZON WIRELESS
H 7487	02/07/2019	891.33	806453251	VISION SERVICE PLAN (CA)
Total		53,730.94		
Count		36		

During the signing of these checks
all supporting documents were provided.

Signature: 
Signature: 

A/P 2.21.19

Account	Date	Amount	Check	Description
H 7487	02/21/2019	1,183.20	806453252	AFLAC
H 7487	02/21/2019	32.65	806453253	AT & T
H 7487	02/21/2019	3,560.00	806453254	AVQUEST INSURANCE SERVICE
H 7487	02/21/2019	1,724.61	806453255	BAY ALARM COMPANY
H 7487	02/21/2019	360.00	806453256	BAY AREA AIR QUALITY
H 7487	02/21/2019	200.00	806453257	DAVID BECK
H 7487	02/21/2019	5,845.00	806453258	BEST BEST & KRIEGER, LLC.
H 7487	02/21/2019	437.42	806453259	BIOQUIP PRODUCTS
H 7487	02/21/2019	2,175.00	806453260	CALPERS 457 PLAN
H 7487	02/21/2019	2,486.42	806453261	CINTAS CORPORATION
H 7487	02/21/2019	41.00	806453262	CITY OF PETALUMA
H 7487	02/21/2019	5,135.29	806453263	CLARKE MOSQUITO CONTROL PRODUCTS, I
H 7487	02/21/2019	153.40	806453264	COMCAST BUSINESS
H 7487	02/21/2019	20,264.39	806453265	COUNTY OF MARIN
H 7487	02/21/2019	3,439.16	806453266	DELTA DENTAL OF CALIFORNIA
H 7487	02/21/2019	20,000.00	806453267	EVERBRIDGE INC.
H 7487	02/21/2019	106.73	806453268	GRAINGER
H 7487	02/21/2019	342.66	806453269	GREAT AMERICA FINANCIAL SERVICES
H 7487	02/21/2019	50,161.98	806453270	KAISER FOUNDATION HEALTH PLAN
H 7487	02/21/2019	117,138.94	806453271	MARIN COUNTY EMPLOYEES RETIREMENT A
H 7487	02/21/2019	46.00	806453272	MARIN INDEPENDENT JOURNAL
H 7487	02/21/2019	5,354.74	806453273	NATIONWIDE TRUST COMPANY, FSB
H 7487	02/21/2019	248.50	806453274	NORTH MARIN WATER DISTRICT
H 7487	02/21/2019	41,498.02	806453275	NOVATO CHEVROLET
H 7487	02/21/2019	144.28	806453276	OFFICE DEPOT BUSINESS CREDIT
H 7487	02/21/2019	20.37	806453277	P.G. & E.
H 7487	02/21/2019	2,896.36	806453278	P.G. & E.
H 7487	02/21/2019	1,550.00	806453279	PATRICK VON ELM
H 7487	02/21/2019	693.67	806453280	PETALUMA MINUTEMAN PRESS
H 7487	02/21/2019	1,095.00	806453281	RICHARD A. SANCHEZ
H 7487	02/21/2019	98.08	806453282	SANTA ROSA AUTO PARTS
H 7487	02/21/2019	200.00	806453283	JIM SMITH
H 7487	02/21/2019	1,012.52	806453284	TASC
H 7487	02/21/2019	99.30	806453285	ULINE
H 7487	02/21/2019	10,908.68	806453286	US BANK
H 7487	02/21/2019	257.00	806453287	VANTAGEPOINT TRANSFER AGENTS-803673
Total		300,910.37		
Count		36		

During the signing of these checks
all supporting documents were provided

Signature: 
Signature: 



Company: MARIN SONOMA
MOSQUITO & VECTOR CONTROL D

This display reflects items that have posted to your account and items that will post to your account in our next nightly processing update. Memo or intra day items will have a date equal to today's date for items such as in-clearing checks (FED,SDS) as well as memo posted ACH items. Remember to pay close attention to transaction dates when exporting information, you may wish to exclude intra day items.

Effective June 12, 2008, please note changes in times that we post Federal Reserve Bank (FED) in-clearing items and Same Day Settlement (SDS) items received from other banks.

FED in-clearing items will now be posted after 11:20 a.m.

Most SDS items will be posted by 1:20 p.m., any files we receive after that time will be posted by 3:20 p.m.

Account Details

Information valid as of **Tuesday, March 05, 2019 at 09:29 AM PST**

Account Selection	Account Description	Current Balance	Available Balance
0512 - Direct Deposit Account	Direct Deposit Account	3,937.10	3,937.10

Date Range Selection	Request Specific Date Range
Select an option Today's Transactions Yesterday's Transactions Specific Date Date Range Previous Days Before Today Default View (Previous Days Before Today)	From <input type="text" value="02/01/2019"/> To <input type="text" value="02/28/2019"/>

Advanced Search >>

The system has completed your history request for dates 02/01/2019 through 02/28/2019 for 1030030512 - Direct Deposit Account account.

Posted Transactions

Date	Transaction	Description	Debit	Credit
02/01/2019	ADP PAYROLL FEES ADP - FEES Marin Sonoma Mosquito		198.85	
02/08/2019	COUNTY OF MARIN COM PAY MARIN SONOMA MOSQUITO			111,876.74
02/14/2019	ADP Tax ADP Tax MARIN SONOMA MOSQUITO		23,539.88	
02/14/2019	ADP WAGE PAY WAGE PAY MARIN SONOMA MOSQUITO		88,336.86	
02/15/2019	ADP PAYROLL FEES ADP - FEES		201.70	

Date	Transaction	Description	Debit	Credit
	Marin Sonoma Mosquito			
02/19/2019	ADP Tax ADP Tax MARIN SONOMA MOSQUITO		1,568.50	
02/25/2019	COUNTY OF MARIN COM PAY MARIN SONOMA MOSQUITO			113,801.44
02/27/2019	ADP Tax ADP Tax MARIN SONOMA MOSQUITO		23,470.04	
02/27/2019	ADP WAGE PAY WAGE PAY MARIN SONOMA MOSQUITO		88,762.90	
Totals			226,078.73	225,678.18

First | Prev | Showing Records 1 - 9 of 9 | Next | Last

Select Export Format Money (OFX) ▼

Exchange Bank

STAFF REPORT



DATE: March 13, 2019

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager

SUBJECT: Resolution 2018/19-02 adopting Amendment No. 1 of the Marin/Sonoma Mosquito & Vector Control District Employees' Bria/Nationwide 457(b) Plan to allow in-service transfers to the CalPERS 457(b) Deferred Compensation Plan.

RECOMMENDATION

Consider a motion to approve Resolution 2018/19-02, which will adopt Amendment No. 1 of the Marin/Sonoma Mosquito & Vector Control District Employees' 457 Plan ("Amendment No. 1").

RESULT OF RECOMMENDED ACTION

The adoption of Amendment No. 1 will allow Marin/Sonoma Mosquito & Vector Control District ("District") employees who participate in the Marin/Sonoma Mosquito & Vector Control District Employees' 457 Plan ("VBA/Nationwide Plan") to transfer some, or all, of their Plan account balances to the CalPERS 457 Deferred Compensation Plan that was adopted by the District on August 8, 2018 ("CalPERS Plan"), without having to terminate service with the District and without the District having to terminate the Plan.

BACKGROUND

1. Why something needs to be done

The District adopted the VBA/Nationwide Plan effective as of July 1, 1996, and it was amended and restated effective as of July 1, 2007. Virginia Bria & Associates currently provides administrative services to the Plan, which presently invests assets with Nationwide Retirement Solutions. Primark Benefits, CLS Investments and Iron Financial also play roles in the Plan's operations. Some of the District's employees who participate in the Plan have expressed concern regarding the amount of the administrative services fees charged by the VBA/Nationwide Plan. The administrative services fees charged by the CalPERS Plan are lower than those charged by the Bria/Nationwide Plan. In order to allow current employees to transfer funds from the VBA/Nationwide Plan to the CalPERS Plan, the District will need to amend the Plan.

Treasury Regulation Section 1.457-10(b)(1) provides that an eligible governmental plan may allow amounts deferred by a participant to be transferred to another eligible governmental plan if certain requirements are met. Treasury Regulation Section 1.457-10(b)(4) outlines the requirements that must be met for plan-to-plan transfers among eligible governmental plans of the same employer. The requirements are as follows:

- The transfer is from an eligible governmental plan to another eligible governmental plan of the same employer. For these purposes, the employer is not treated as the same employer if the participant's compensation is paid by a different entity.

- The transferor plan provides for transfers.
- The receiving plan provides for the receipt of transfers.
- The participant whose amounts deferred are being transferred will have an amount immediately after the transfer at least equal to the amount immediately before the transfer; and
- The participant whose deferred amounts are being transferred is not eligible for additional annual deferrals in the receiving plan unless the participant is performing services for the entity maintaining the receiving plan.

As discussed below, the adoption of Amendment No. 1 is necessary in order to satisfy all of these requirements, and to allow for transfers to take place between the VBA/Nationwide Plan and the CalPERS Plan while an employee remains employed by the District.

2. What needs to be accomplished

- (a) The transfer must be between eligible governmental plans of the same employer.

Treasury Regulation Section 1.457-f(2) defines an “eligible governmental plan” as a plan that meets the requirements of Treasury Regulation Sections 1.457-3 through 1.457-10 that is established and maintained by a State (including the District of Columbia per IRC § 7701(a)(10)), a political subdivision of a State, and any agency or instrumentality of a State. The Plan and the CalPERS Plan are both considered an “eligible governmental plan.” This first requirement is met.

- (b) The transferor plan provides for transfers.

Section 6.3 of the VBA/Nationwide Plan currently provides for transfers to another eligible governmental plan. However, Section 6.3 only allows a transfer if a participant “has had a Severance from Employment” (as defined in Section 2.15 of the Plan) with the District, “and is an employee of the entity that maintains the other eligible governmental plan.” Section 6.3 of the VBA/Nationwide Plan needs to be amended in order to allow a current District employee to transfer amounts deferred under the Plan to another eligible governmental plan maintained by the District.

- (c) The receiving plan must provide for the receipt of transfers.

Section 7.1 of the CalPERS Plan provides, “[a] Transfer will be accepted and credited to a Participant Account under the Plan if such Transfer is made from another Eligible Deferred Compensation Plan maintained by the Employer . . . and is made in cash or other property that the Board accepts for investment in the Fund.”

For purposes of the CalPERS Plan, the District is the “Employer.” A “Transfer” is defined as “[a]n amount credited to a Participant’s Account by reason of a transfer from another Eligible Deferred Compensation Plan.” An “Eligible Deferred Compensation Plan” is defined as “[a]n eligible governmental plan as defined in Section 1.457-2(f) of the Income Tax Regulations.” As discussed above, the Plan meets this definition. Accordingly, the third requirement is met.

- (d) The participant will not experience a decrease the amount of deferral as a result of the transfer.

Article 6 of the VBA/Nationwide Plan does not state that an administrative fee will be charged against amounts transferred from the Plan. Article 7 of the CalPERS Plan does not state that an administrative fee will be charged against amounts transferred to the CalPERS Plan. However,

Section 7.4 does give the Board of Administration of CalPERS (“CalPERS Board”) broad authority to limit the terms and conditions under which Transfers will be accepted by the CalPERS Plan. Further, it is not uncommon for service providers to charge a fee as compensation for the work involved in processing a transfer. However, in order to comply with this requirement, any such fee must not come from the transferred assets.

- (e) The participant transferring funds will only be eligible for additional annual deferrals in the receiving plan if the participant is performing services for the entity maintaining the receiving plan.

Here, the District is considered the entity maintaining both the VBA/Nationwide Plan and the CalPERS Plan. Amendment No. 1 is intended to allow current District employees to transfer amounts from the Plan to the CalPERS Plan, so the CalPERS Plan is the receiving plan. The CalPERS Plan only allows deferrals to be made during a plan year for the District’s common law employees. (See CalPERS Plan Sections 3.2, 3.3, and 3.7) This fifth requirement is met.

As shown above, in order to satisfy the requirements of Treasury Regulation Sections 1.457-10(b)(1) and 1.457-10(b)(4), Section 6.3 of the VBA/Nationwide Plan must be amended in order to allow employees to transfer amounts from this Plan to the CalPERS Plan during their employment with the District.

ANALYSIS

1. Why these actions are permissible

Current employees may transfer amounts from one eligible deferred compensation plan sponsored by his or her employer to another eligible deferred compensation plan sponsored by the same employer if the requirements of Treasury Regulation Section 1.457-10(b)(4) are met. The terms of the VBA/Nationwide Plan do not presently satisfy these requirements. But, the Section 10.1 of that Plan provides that the Employer can amend the VBA/Nationwide Plan at any time, so long as the amendment is in writing. Accordingly, it is within the Board’s authority to adopt Amendment No. 1 so that the VBA/Nationwide Plan will satisfy the requirements of Treasury Regulation Section 1.457-10(b)(4), allowing current employees to transfer amounts from that Plan to the CalPERS Plan.

2. What these changes will mean for employees who participate in the VBA/Nationwide Plan

Once Amendment No. 1 is adopted, current District employees will be allowed to transfer any (or all) of their amounts deferred under the VBA/Nationwide Plan to the CalPERS Plan. In order to initiate a transfer from the VBA/Nationwide Plan to the CalPERS Plan, a current employee will need to contact the Employer, and the Employer will work with Nationwide and CalPERS to execute the transfer. Counsel has prepared a draft employee notice that District staff will use to notify employees of this new option.

CONCLUSION

It is recommended that the Board adopt and approve Resolution 2018/19-02.

Respectfully submitted,

Philip Smith, District Manager

RESOLUTION NO. 2018/19-02

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
APPROVING AMENDMENT NO. 1 OF THE MARIN / SONOMA MOSQUITO &
VECTOR CONTROL DISTRICT
EMPLOYEES' NATIONWIDE 457 DEFERRED COMPENSATION PLAN**

WHEREAS, the MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT (“Employer”) adopted the MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT EMPLOYEES’ 457 PLAN (“VBA/Nationwide Plan”), effective July 1, 1996. The Plan was amended and restated effective July 1, 2007.

WHEREAS, Virginia Bria & Associates currently provide administrative services to the Plan in which Plan participants’ assets are presently invested with Nationwide Retirement Solutions, and some Plan participants have expressed concern regarding the amount of the administrative services fees charged by the VBA/Nationwide Plan; and

WHEREAS, on August 8, 2018 the Employer adopted the CalPERS 457 Deferred Compensation Plan Document (“CalPERS Plan”). The administrative services fees charged by the CalPERS Plan are lower than the administrative services fees charged by Nationwide; and

WHEREAS, the Board of Trustees of the Employer (“Board”) desires to give participants who are dissatisfied with the VBA/Nationwide Plan the option to transfer their funds to the CalPERS Plan pursuant to the rules set forth in Internal Revenue Code Section 457(e)(10) and Treasury Regulation Sections 1.457-10(b)(1), (4). As a result, it is necessary to amend Section 6.3 of the VBA/Nationwide Plan which addresses plan-to-plan transfers from the Plan; and

WHEREAS, Section 1.1 of the VBA/Nationwide Plan names former District Manager James Wanderscheid as the Trustee of the Plan. The Plan Trustee is now a contracted outside Fiduciary operating under Section 3(38) of the Employee Retirement Income Security Act of 1974. Therefore it is necessary to delete the entire final sentence of Section 1.1 that names Mr. Wanderscheid as Trustee and remove the signature line for Mr. Wanderscheid on the final page of the VBA/Nationwide Plan; and

WHEREAS, Section 10.1 of the VBA/Nationwide Plan provides that the Employer can amend the Plan at any time, so long as the amendment is in writing.

NOW, THEREFORE, BE IT RESOLVED by the Board that:

SECTION 1. The above recitals are true and correct.

SECTION 2. The Board adopts and approves Amendment No. 1 to the VBA/Nationwide Plan attached hereto as Exhibit A.

APPROVED AND DATED this 13th day of March, 2019 after its passage.

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ken Blair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Giovanatto	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Una Glass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alannah Kinser	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Matthew Naythons	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Sagues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Thompson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Pamela Harlem
Secretary, Board of Trustees

Shaun McCaffery
President, Board of Trustees

Philip Smith
District Manager

**MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
EMPLOYEES' 457 PLAN**

AMENDMENT NO. 1

RECITALS

1. The MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT (“Employer”) adopted the MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT EMPLOYEES’ 457 PLAN (“VBA/Nationwide Plan”), effective July 1, 1996. The Plan was amended and restated effective July 1, 2007.
2. The Plan administered by Virginia Bria & Associates and which presently invests participants’ assets with Nationwide Retirement Solutions (“VBA/Nationwide”), currently provides administrative services to the Plan, and some of the Plan participants have expressed concern regarding the amount of VBA/Nationwide’s administrative services fees.
3. On August 8, 2018, the Employer adopted the CalPERS 457 Deferred Compensation Plan Document (“CalPERS Plan”). The administrative services fees charged for the CalPERS Plan are lower than the administrative services fees charged by VBA/Nationwide.
4. The Employer desires to give participants who are dissatisfied with the Plan the option to transfer their funds to the CalPERS Plan pursuant to the rules set forth in Internal Revenue Code Section 457(e)(10) and Treasury Regulation Section 1.457-10(b)(1), (4). Accordingly, it is necessary to amend Section 6.3 of the Plan which addresses plan-to-plan transfers from the Plan.
5. Section 1.1 of the VBA/Nationwide Plan names former District Manager James Wanderscheid as the Trustee of the Plan. The Plan Trustee is now a contracted outside Fiduciary operating under Section 3(38) of the Employee Retirement Income Security Act of 1974. Accordingly, it is necessary to amend Section 1.1 and the final signature page to remove the references to Mr. Wanderscheid.
6. Section 10.1 of the Plan provides that the Employer can amend the Plan at any time, so long as the amendment is in writing.

AMENDMENT

NOW, THEREFORE, effective March 13, 2019, the Employer hereby amends the MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT EMPLOYEES’ 457 PLAN as follows:

- A. The current Section 1.1 of the Plan is amended to remove the following sentence:
“The Trustee of the trust established as part of this Plan is Jim Wanderscheid.”

- B. The current Section 6.3 of the Plan is designated in its entirety as Section 6.3(a).
- C. A new Section 6.3(b) is added to the Plan as follows:
 - (b) Notwithstanding Section 6.3(a), at the election of a Participant, all or any portion of his or her Account Balance may transferred to another eligible governmental plan (as defined by Regulation §1.457-2(f) of Title 26 of the Code of Federal Regulations) of the Employer, provided that such plan accepts transfers. Such transfer shall only be allowed if the amount transferred from Participant's Account Balance will not be less immediately after the transfer than it was immediately before the transfer, and the transfer otherwise satisfies all of the requirements of Section 457(e)(10) of the Internal Revenue Code and Regulation § 1.457-10(b)(1), (4) of Title 26 of the Code of Federal Regulations.

IN WITNESS WHEREOF, the Employer has caused this Amendment to be executed on March 13, 2019.

EMPLOYER

MARIN/SONOMA MOSQUITO &
VECTOR CONTROL DISTRICT

Signature: _____

Printed Name: Shaun McCaffrey

Title: President, Board of Trustees

APPROVED AS TO FORM AND CONTENT:
BEST BEST & KRIEGER LLP

By: _____
Attorneys for Marin/Sonoma Mosquito
& Vector Control District

STAFF REPORT



DATE: March 13, 2019

TO: The Board of Trustees

FROM: Budget Committee, Philip D. Smith, District Manager and Jennifer Crayne, Financial Manager

SUBJECT: Revised GASB 54 Fund Balance Policy & Target Fund Balances

RECOMMENDATION

The Budget Committee and staff recommend that the Board:

1. Review & discuss this report, the attached draft Fund Balance Policy and Resolution 2018/19-03.
2. Consider a motion to adopt the proposed Resolution 2018/19-03, which adds a new section (5060) to the Board Policy Manual's Administrative Policies.

REASONS FOR/RESULTS OF RECOMMENDED ACTION

Adoption of the Resolution and Fund Balance Policy would replace the District's obsolete GASB Fund Balance Policy that was adopted in 2011 and make the new updated and expanded policy an integral part of the Board Policy Manual. This action would also resolve an ambiguity created as a result of differing fund balance targets set by the Board over the years. Setting target balances for the Public Health and Operating Funds to be a percentage of the current annual budget would obviate the need for the Board to set new numerical targets periodically. The effects of adopting the recommendations contained in this proposal were studied in the NBS Financial Report presented to the Board at its December 2018 meeting.

BACKGROUND

In February 2009, the Government Accounting Standards Board (GASB) issued Statement 54, the intent of which was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that could be applied consistently across various types of governmental financial reporting. GASB 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which government agencies are bound to observe constraints imposed upon the use of the financial resources reported in governmental funds. At the Board's meeting in July 2011, a motion passed committing fund balances in various categories: \$3.9M for expenditures during the period between revenue receipts, an emergency reserve of \$1M, \$3.4M in a capital projects fund and \$1M for unfunded liabilities. Later that year, the Board adopted a policy entitled "Fund Balance GASB 54," with the meeting minutes noting that this policy was to be incorporated into a planned Trustee Manual.

The Board Policy Manual that was adopted in 2017 did not incorporate this policy because staff and trustees were unaware of the prior standalone GASB 54 policy. However the Policy Manual contains two sections (4000 and 5000 series) of administrative polices, several of which have been adopted, with others still under preparation.

DISCUSSION: REVISED TARGET FUND BALANCES

In recent years the Board and several of its committees have discussed the desirability of establishing new target fund balance policies. One motivation is to establish two target balances in the operating fund, each comprised of defined percentages of the annual budget, rather than relying on the present system of specifying dollar amounts, which become outdated quickly. More detail is provided in the following sections on this “percentage of current budget” mechanism, which would automatically adjust the target balances each year. Another impetus is the desire to describe and define the District’s fund structures and balances with greater clarity. During the attempt to increase revenues via a proposed benefit assessment in 2015, it became evident that there was a public misperception, partly stemming from erroneous reports published by a major local newspaper, that the District had accumulated substantial sums of money in reserves that could be tapped easily for operational needs. In this view, the proposed assessment was either unnecessary or at least premature. By clearly specifying the target fund balances and describing their intended purposes, the District aims to further improve its financial transparency, the excellence of which has been recognized by both the Marin County Civil Grand Jury and the California Special Districts Association.

Funds: Purpose and Description by Type

A. Public Health Emergency Reserve Fund Balance: General Fund (Committed).

As noted in the proposed Policy (section 5060.40) this amount is intended to fund the necessary response to urgent, abnormal or emergency situations, such as an outbreak of vectorborne disease, or the discovery of invasive mosquito species in the District’s service area. Either of these eventualities would necessitate the hiring of additional personnel, purchasing materials and/or contracting for services. Mosquito districts in Southern California battling the spread of invasive *Aedes* mosquito species report spending approximately twenty percent of their annual budgets on the labor-intensive measures needed to deal with this type of challenge. Accordingly, it is proposed that the fund balance dedicated to this purpose be changed from the present \$1 million to 20% (twenty percent) of expenditures as shown in the annual budget each year.

B. Capital Replacement & Projects: Target Fund Balance (Committed).

For many years, the District has maintained a target fund balance to reimburse the cost of the replacement of capital items such as vehicles, expensive laboratory equipment and other capital projects. At present the target fund balance is \$3 million. Recently the Board took action to raise the threshold for an expenditure to be considered a capital item from \$500 to \$5,000. Consequently, many expenditures such as desktop computers that were previously considered to be capital items are now treated as regular budget items. In March 2016, the District adopted a Capital Asset Valuation and Replacement Cost Study that analyzed and forecasted capital expenditures for the following twenty years. Capital expenditures are budgeted each year and paid from the operating fund, then reimbursed to the Capital Replacement & Projects Fund by means of a journal entry. Capital expenditures are expected to be much higher in some years than others, therefore the proposed target fund balance is intended to a). act as a buffer to smooth expenditures from year to year b). provide a prudent reserve in the event of unforeseen or catastrophic eventualities, not all of which may be covered fully by insurance.

In the light of the Capital Asset Valuation and Replacement Cost study adopted by the Board in March 2016, which showed that capital expenses could reliably be budgeted and paid for on an annual basis, the Budget Committee and staff recommend that a lower target fund balance be dedicated to this purpose, freeing up funds for other purposes. The committee and staff recommend that the District commit a target balance of Two Million dollars (\$2 million) to the Capital Replacement Fund.

C. General Fund Minimum Fund Balance (1) to Provide Working Capital during the “No-Income Period” (Assigned).

The purpose of this fund balance is to ensure that the District remains operationally solvent between the semiannual revenue deposits received from the county tax collectors. Accordingly, the District will ensure that, after each semiannual revenue increment is received and recognized in the District’s bank accounts, a minimum target fund balance of six months of anticipated annual expenditures is maintained in the General Fund to cover these planned expenditures.

D. General Fund Minimum Fund Balance: (2) In case of Interruption in Revenue Flow (Assigned).

This third proposed target fund balance is intended to provide economic stability in the event that there is a substantial delay in revenue flows from one or both counties. To a certain extent, this fund balance could also act as a financial buffer to enable the District to weather an economic downturn such as the recession that began in 2008. In this type of event, receipts from ad valorem taxes may be substantially reduced until property values recover and are reassessed. Further, it is cumbersome for the District to borrow funds. The Budget Committee and staff recommend that this fund balance be established so as to maintain an amount equal to six months of the annual budget’s planned expenditures (less the amount allotted to capital projects).

The two target Operating Fund balances described above are additive. Just after the District has received one of its two main revenue increments, the amount in the Operating Fund should be equivalent to at least one year of annual expenditures. This is the point at which the balance in the Operating Fund is expected to be at its highest. At the lowest point, just before a revenue increment is scheduled to be received, the Operating Fund would consist, at minimum, of this second operating reserve (designated to deal with an interruption in revenue flow), plus whatever additional unassigned monies exist in the Operating Fund.

E. Insurance Pool Contingency Target Fund Balance (Assigned)

As described in the proposed Policy, this fund balance is intended to act as an economic stability reserve in the event that the District suffered multiple losses that required the payment of the self-insured retention amounts, which are similar to deductibles in the insurance market. Maintaining a prudent balance in these accounts would defray the immediate fiscal shock in the wake of multiple insurance claims, possibly caused by a catastrophic event of some nature. Additionally, this fund balance, which is maintained at the Vector Control Joint Powers Agency, earns interest for the District.

F. State and Federal Payroll Tax Reserves

Federal and State laws require the District to set aside monies to guarantee payment of state and federal amounts withheld from employee and trustee payroll. The District shall comply with these requirements, whether through an outside payroll service or in-house in the event that payroll is performed by District staff.

CONCLUSION

For the foregoing reasons, it is the recommendation of the Budget Committee and staff that the Board consider adoption of the Revised GASB 54 Fund Balance Policy & Target Fund Balances. Before adoption, it is the Board’s prerogative to reject or modify any of the policies or target fund balances proposed in this report and the accompanying Board Policy Manual proposed Section 5060.

POLICY TITLE: Fund Balance Classifications & Target Balances

NUMBER: 5060

5060 Purpose

It shall be the policy of the District to maintain fund balances adequate to address public health emergencies, contingencies, operating cash flow, future liabilities, replacement of equipment and facilities, and the like. Additionally, this policy establishes goals and provides guidance concerning the target level of fund balance in various categories to be maintained by the District to mitigate various financial risks that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. This Fund Balance Policy follows the guidelines set in the Governmental Accounting Standards Board (“GASB”) Statement No. 54, Fund Balance Reporting and Governmental Fund Type. No other policy or procedure shall supersede the authority and provisions of this policy.

Definitions

Fund balance is essentially the difference between total assets, total liabilities and deferred inflows/outflows or resources, reported in each governmental fund.

GASB Statement 54 distinguishes various categories of fund balance based on the relative strength of the constraints that control the purposes for which specified amounts can be spent.

Fund Balance Classifications

Listed below are the fund balance classifications beginning with the most restricted and constrained category, and progressing stepwise to the least restricted classification. Fund balance amounts will be reported in the following categories: Non-Spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Further explanations of each category are provided below:

A. Non-Spendable Fund Balance

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. The “non-spendable” classification includes items that are not expected to be converted to cash, for example, inventory items, notes receivable and prepaid amounts. It also includes the long term amount of loans and notes receivable. These amounts are shown in the District’s annual basic financial statements issued by the independent auditor.

B. Restricted Fund Balance

This classification includes amounts that can be spent only for the specific purposes stipulated by external parties or mechanisms such as creditors, grantors, contributors, laws, regulations or enabling legislation. Examples include grants or donations.

C. Committed Fund Balance

The Committed Fund Balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, which is the Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (for example a resolution) that it employed to previously commit those amounts. Committed Fund Balance amounts also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

D. Assigned Fund Balance

The Assigned Fund Balance classification includes amounts that are constrained by the government's intent that they be used for specific purposes, but that are neither restricted nor committed. Such intent must be established by (a) the Board of Trustees as the governing body or (b) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

E. Unassigned Fund Balance

The Unassigned Fund Balance classification represents residual amounts not contained in any of the above four categories. This includes the residual balance in the General Fund. Unassigned amounts may be used for any legal purpose.

5060.10 Authority to Designate Funds

The responsibility for designating funds to specific classifications shall be as follows:

Committed Fund Balance – The Board of Trustees is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.

Assigned Fund Balance – The Board of Trustees has designated the District Manager and the Financial Manager as the officials authorized to assign fund balances to a specific purpose, only as approved and governed by this fund balance policy.

5060.20 Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the District shall expend funds in the order beginning with using the most restricted category before drawing progressively from categories with successively less restricted fund balances that are available for the intended purpose.

5060.30 District's Fund Structure and Classifications

The fund structure includes the General Fund & Capital Replacement Fund.

- A. The General Fund is the District's main operating fund and all financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.
- B. The Capital Replacement Fund is used to account for purchases of all capital items on a cost reimbursement basis. Examples include purchase of vehicles, large or costly equipment such as computer servers. The monetary threshold for an item to be considered a capital purchase shall be established from time to time by the Board of Trustees.

5060.40 Target Fund Balances

Under GASB 54, governments have the option to formally set aside unrestricted fund balance amounts for use in emergencies, revenue shortages, or to deal with a budget imbalance. The District has the authority to set aside such amounts by resolution of the Board. These set-aside amounts may be spent only if certain specific circumstances exist. Amounts maintained in the General Fund that are intended to provide financial stability shall be reported as committed or assigned. The notes to the District's annual financial statements shall disclose the authority for establishing the arrangement, the requirement for additions to the amount, the conditions under which amounts may be spent, and the balance.

The District Board of Trustees Fund Balance Policy establishes fiscal management and budget policies. This Fund Balance Policy establishes that the District will prudently maintain sufficient reserve funds to stabilize the District's fiscal base and enable it to deal with anticipated fluctuations in revenues and expenditures, provide for unanticipated expenditures of a non-recurring nature and to pay for any unexpected increases in materials or service delivery costs within the fiscal year.

A. Public Health Emergency Reserve Fund Balance: General Fund (Committed).

California's Health & Safety Code Section 2070 provides that the Board may divide the annual budget into categories, including a reserve for public health emergencies. The District maintains several emergency response plans, one example being an arbovirus response plan. Funds held in this reserve may be used only to deal with an emergency such as an outbreak or epidemic of vectorborne disease, or to take appropriate actions in the event of the discovery of invasive mosquito species within the District's service area. Examples of expenditures that may be necessary include, hiring additional personnel to conduct specialized or enhanced mosquito surveillance and/or control, materials, laboratory testing, aviation services, mapping and specialized consultant help, and reimbursing other mosquito districts for mutual aid provided. Recognizing that increasing the District's revenue stream is a cumbersome and time-consuming process, this fund balance is committed for the express purpose of financing whatever response is deemed necessary to deal with a public health emergency or serious threat.

The District commits twenty percent (20%) of its current budgeted annual expenditures to the Public Health Emergency Reserve Fund Balance.

B. Capital Replacement & Projects: Target Fund Balance (Committed).

The District shall maintain a target fund balance to reimburse the cost of the replacement of capital items such as vehicles, expensive laboratory equipment and other capital projects. The District has prepared a Capital Asset Valuation and Replacement Cost Study that analyzes and forecasts expenditures for the next twenty years. Capital expenditures are budgeted each year and paid from the operating fund, then reimbursed to the Capital Replacement & Projects Fund by means of a journal entry. Capital expenditures are expected to be much higher in some years than others, therefore the target fund balance is intended to a). act as a buffer to smooth expenditures from year to year b). provide a prudent reserve in the event of unforeseen or catastrophic eventualities, not all of which may be fully covered by insurance.

The District commits a target balance of two million dollars (\$2 million) to the Capital Replacement Fund.

C. General Fund Minimum Fund Balance: (1) to Provide Working Capital during the "No-Income Period" (Assigned).

The great majority of the District's revenues are collected by the two counties from the tax rolls and remitted to the District twice annually, at intervals of approximately six months. In order to continue operations between these widely spaced increments of revenue, the District must keep sufficient funds on hand to provide for the purchase of materials, services and to meet payroll. Additionally, even when the monies are deposited in the District's bank accounts, the reporting of these amounts to the District is often delayed by

several months due to workflow priorities at the County Department of Finance. The District cannot spend unrecognized revenues.

Therefore the District shall maintain a minimum target fund balance of six months of anticipated annual expenditures in the General Fund to cover these planned expenditures.

D. General Fund Minimum Fund Balance: (2) In case of Interruption in Revenue Flow (Assigned).

In addition to the working capital described above that is necessary to maintain operations between revenue increments, the District shall maintain a target fund balance sufficient to sustain the District's operations in the event of an interruption in revenue flows. To achieve this objective, it shall be policy of the District to maintain an unassigned fund balance in the general fund of not less than 50% of the authorized level of expenditures, less the planned amount of capital expenditures, for the fiscal year. If the unassigned fund balance falls below this goal, the District shall develop a restoration plan to achieve and maintain the target minimum fund balance.

E. Insurance Pool Contingency Target Fund Balance (Assigned)

As part of its participation in the Vector Control Joint Powers Agency (VCJPA) the District maintains a fund balance to defray the estimated cost of paying several self-insured retention (SIR) amounts. SIRs are similar in function to an insurance deductible and must be paid by the District in the event of a claim. VCJPA has published recommended fund balance targets in the Member Contingency Fund (MCF) to deal with a worst-case scenario involving multiple large claims. These funds are kept on deposit with VCJPA and professionally invested at the direction of the VCJPA Board. Member contingency funds are invested and managed in strict accordance with governmental fund investing requirements and restrictions. Historically the rate of return has equaled or bettered other relatively secure investment vehicles such as the Local Authority Investment Funds.

It shall be the District's policy to maintain funds on deposit with VCJPA in the Member Contingency Fund in an amount approximately equal to that recommended by the VCJPA, plus or minus twenty percent of the recommended value.

As an assigned fund balance designated for a specific purpose, under section **5060.10**, the Board authorizes the Manager and/or Financial Manager to disburse funds from the VCJPA Member Contingency Fund to the extent necessary to pay the District's SIR to VCJPA in connection with an emergency situation.

Committee review:	February 15, 2019
Legal review:	March 5, 2019
Board Approval:	Pending

RESOLUTION 2018/19-03

**A RESOLUTION OF THE MARIN/SONOMA MOSQUITO
& VECTOR CONTROL DISTRICT BOARD OF TRUSTEES ADOPTING
A REVISED GASB 54 FUND BALANCE POLICY AND ESTABLISHING
CERTAIN TARGET FUND BALANCES.**

WHEREAS, in February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, establishing clear fund balance classifications that comprise a hierarchy based primarily on the extent to which a government body is bound to observe contains imposed on the use of the financial resources reported in governmental funds; and

WHEREAS, on September 14, 2011 the District’s Board (Board) adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions; and

WHEREAS, from time to time the Board established different target fund balances within the fund structures, periodically updating the specified dollar amounts; and

WHEREAS, the District desires to adopt an updated GASB 54 Policy and incorporate it into the District’s Board Policy Manual as Section 5060; and

WHEREAS, Board Policy Manual Section 5060 would establish revised fund classifications as well as policies and procedures to adequately categorize, use and report fund balances; and

WHEREAS, the District deems it appropriate to establish new target fund balances, some of which will automatically adjust each year, as shown in the accompanying Board Policy Manual Section 5060;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES of the District that the District shall:

1. Adopt the policy entitled “Fund Balance Classifications & Target Balances” and incorporate it as Section 5060 of the District’s Board Policy Manual
2. Establish the fund balance classifications described in Section 5060
3. Adopt the target fund balances described in Section 5060.

PASSED AND ADOPTED _____, at a regular meeting of the Marin/Sonoma Mosquito & Vector Control District Board by the following vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ken Blair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Giovanatto	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Una Glass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alannah Kinser	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Matthew Naythons	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Sagues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Thompson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Pamela Harlem
Secretary, Board of Trustees

Shaun McCaffery
President, Board of Trustees

Philip Smith
District Manager

STAFF REPORT



DATE: March 13, 2019

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager

SUBJECT: Resolution 2018/19-04 Adopting Funding Policy Changes to the Marin/Sonoma Mosquito & Vector Control District Retiree Health Care Plan

RECOMMENDATION

Consider a motion to approve Resolution 2018/19-04, which would, starting with the 2019/20 fiscal year:

1. Discontinue the existing nine-year phase in schedule towards paying the full Actuarially Determined Contribution (ADC) and also the minimum contribution based on the 2013 valuation,
2. Adopt the policy of paying the ADC each year,
3. Establish the policy of using a level dollar amortization payment method for the ADC contribution toward the Unfunded Accrued Actuarial Liability (UAAL).

RESULT OF RECOMMENDED ACTION

The adoption of Resolution 2018/19-04 would have several effects. It would supersede the District's present policy of making gradually increasing annual contributions towards its accrued unfunded liabilities for Other Post-Employment Benefits (OPEB). Each year the District has paid the benefits of retirees covered under the Plan, plus an annually increasing amount intended to "phase-in" payment of the full ADC. Secondly, by taking the actions recommended above, the District would simplify its OPEB funding policy. Updating contributions as new actuarial valuations are performed will keep contributions in line with the current status of the plan. Adopting the "level dollar" policy for progressively paying down the unfunded liability would offer the District improved stability and certainty pertaining to its future schedule of payments and avoid the increasing pattern of payments built into the current method. (See the blue bars on Chart 3 in the accompanying memorandum from Bartel -Associates).

BACKGROUND

1. Why something needs to be done

At the time that the District adopted the OPEB prefunding plan in Fiscal Year (FY) 2014-15, it appeared that nine years of gradually increasing payments would be necessary to bring the District up to paying the full ADC. A minimum payment schedule was devised that was based on the valuation conducted as of June 30th, 2013. Other factors taken into account by the Actuary have accrued to the District's benefit over the years and the ADC, as calculated in the most recent valuation, is now lower than originally determined. The net effect of these changes is that if the District were to continue adhering to the nine-year phase-in plan and the 2013 minimum payment schedule, it would overshoot the ADC, resulting in payments that would be higher than necessary.

Secondly, under the current funding method as depicted in Chart 2 of the accompanying memorandum, the District’s required payments would escalate over time, reaching an estimated \$1M per year in 2039. If the District adopts the “level dollar” policy as illustrated in Chart 3 in the attached memorandum, its schedule of future payments would be more stable and consistent, aiding the annual budgeting process. In the longer term, the total annual payment (comprised of the “pay as you go” benefit payments and OPEB trust pre-funding) would be expected to decrease. Note that both scenarios (see charts 2 & 3) envisage a precipitous decline in the required annual payment by 2040, by which time it is hoped that the current UAAL will be paid off and the irrevocable OPEB trust will be in a favorable position.

ANALYSIS

The accompanying memorandum from Bartel Associates provides more detailed information regarding the proposed changes to the OPEB Funding Policy. In particular, the red line in all three charts represents the expected benefit payments in the given year as calculated in the June 30, 2017 valuation. If the District were not prefunding through the trust, this would be the amount that the District would have to pay each year. When compared to the vertical bars, which represent the total contributions in a given year, it illustrates the advantages of prefunding in terms of flattening out and reducing the District’s payments.

In a separate but related action before the Board this evening, the amendment to the fiscal year budget proposes making an additional contribution of \$1,609,608 to the OPEB trust account. Taking this step would have two effects. As shown in the table below, it would approximately double the funded ratio of the plan. Secondly, it would reduce the ADC by \$144,000 for future years. If the District takes this step, the implications will be analyzed in the next valuation, which is due later this year.

Current 2018/19 Contribution (Thousands)

	Before \$1,609 Additional Contribution	After \$1,609 Additional Contribution
Estimated AAL	11,280	11,280
Assets	1,622	3,231
Funded Ratio	14%	29%

The Actuary and District staff believe that the actions recommended above represent the most appropriate options regarding the aspects we’ve addressed of the Plan’s ADC calculation according to the current picture. However, over time the actual financial picture will vary from that forecast and illustrated here. However, this is to be expected and because valuations are conducted biennially, future adjustments can be made as necessary. Chart 3 in the memo illustrates the effect of adopting the funding policy changes listed in the Recommended Action section.

For a more detailed examination of the matters addressed in this report, including dollar values, please refer to the accompanying memo from Bartel Associates. The difference between the bars and the red line is the amount either:

- contributed to the Trust in the given year, if the bar is higher than the red line, or
- withdrawn from the Trust in the given year to make benefit payments, if the red line is higher than the bar.

Please note that the chart shows only part of the total picture as the projected 6/30/2019 trust balance and future investment earnings that are also available to pay future benefit payments are not illustrated.

CONCLUSION

The recommended actions described in the foregoing sections have been reviewed and approved by the Budget Committee. It is recommended that the Board adopt and approve Resolution 2018/19-04.

Respectfully submitted,

Philip Smith, District Manager

Marin/Sonoma Mosquito and Vector Control District
Retiree Healthcare Plan – Funding Policy, February 6, 2019 Draft

Background

The District sponsors a closed retiree healthcare plan for employees and retirees hired before 7/31/2014. The Plan pays a portion of medical premiums dependent on hire date. In the 2014/15 fiscal year, the District started prefunding the Plan on a phase-in schedule designed to reach the actuarially determined contribution by the 2022/23 fiscal year. Under the current funding policy the contribution reaches the actuarially determined contribution in the 2019/20 fiscal year due to the impact of favorable experience on the ADC and a minimum contribution schedule based on the 6/30/2013 valuation. District contributions in excess of amounts necessary to pay benefit payments are held in an irrevocable trust maintained by the CERBT (the California Employers Retirement Benefit Trust established by CalPERS for this purpose).

Actuarial Valuations

Actuarial valuations are prepared as of June 30 every two years on odd numbered years.

Actuarially Determined Contributions (ADC)

Actuarially determined contributions are composed of two components:

- Normal cost, which is the value of benefits “earned”, in an actuarial sense, in the current fiscal year by current covered employees, and
- A payment towards the Plan’s Unfunded Actuarial Accrued Liability (UAAL).

In the case of the District’s current plan, the payments towards the UAAL are designed to pay off the current UAAL by June 30, 2039 with payments that remain level as a percentage of the District’s total payroll (including both covered and non-covered employees). Thus payments increase with expected increases in the District’s total payroll.

District Contributions

Currently District contributions are set equal to the actuarially determined contribution based on projections of ADCs calculated for budgeting purposes last summer, prior to the June 30, 2017 valuation. These projections included most of the actuarial assumptions used in the June 30, 2017 valuation, but are based on demographic projections using the June 30, 2015 valuation data.

Proposed Changes to District Contribution Policy starting with FY 2019/20

The proposed method differs from the current method in the following respects:

- The 2019/20 contribution would equal the ADC based on the June 30, 2017 valuation. There would be no phase-in schedule and the minimum contribution based on the 6/30/2013 valuation would be discontinued. Future valuations would determine contributions for the subsequent two years with a one-year lag. (For example, the June 30, 2019 valuation would determine ADC and contribution amounts for the 2020/21 and 2021/22 fiscal years.)
- Since the Plan is closed, a more predictable pattern of payments towards the UAAL would be used (level dollar amounts) which is not related to future payrolls. Covered payroll would decline over time and thus involve significant front loading of payments. Total payroll would generally involve an increasing pattern of projected payroll and thus contributions. The UAAL would continue to be paid off over the period ending June 30, 2039.



Marin/Sonoma Mosquito and Vector Control District
 Retiree Healthcare Plan – Funding Policy, February 6, 2019 Draft

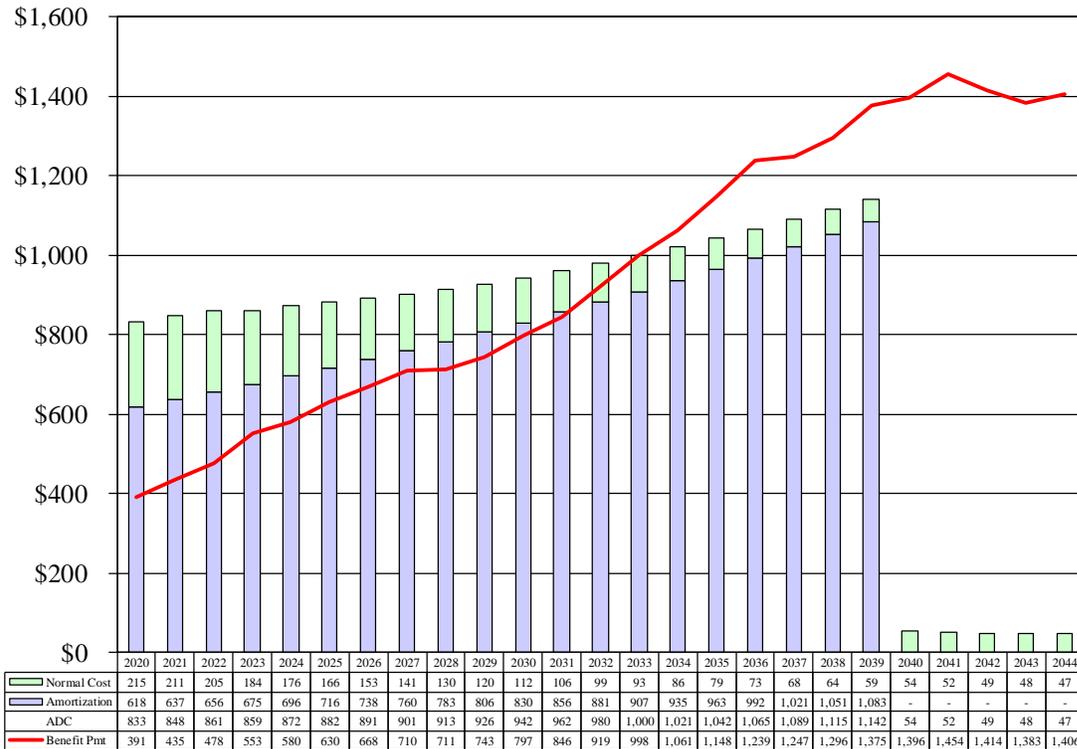
The graphs below illustrate the difference between projected contributions under the current and proposed methods over the next 25 years, starting with the 2019/20 fiscal year. They assume all actuarial assumptions will be realized. Under the proposed method ADC's and recommended contributions would be updated every two years when valuations are performed. Projections of ADCs in all three charts include the impact of a \$1.6 million additional District contribution in the 2018/19 fiscal year.

- Chart 1 illustrates the current method.
- Chart 2 illustrates the impact of the first of the 2 proposed changes (update valuation date for determination of contributions).
- Chart 3 illustrates the impact of changing to level dollar UAAL contributions.

Normal Cost: Projected normal costs decrease as the number of employees covered by the Plan decreases. The Chart 1 and 2 normal costs differ because Chart 1 is based on the June 30, 2015 valuation data while Chart 2 is based on the June 30, 2017 valuation data.

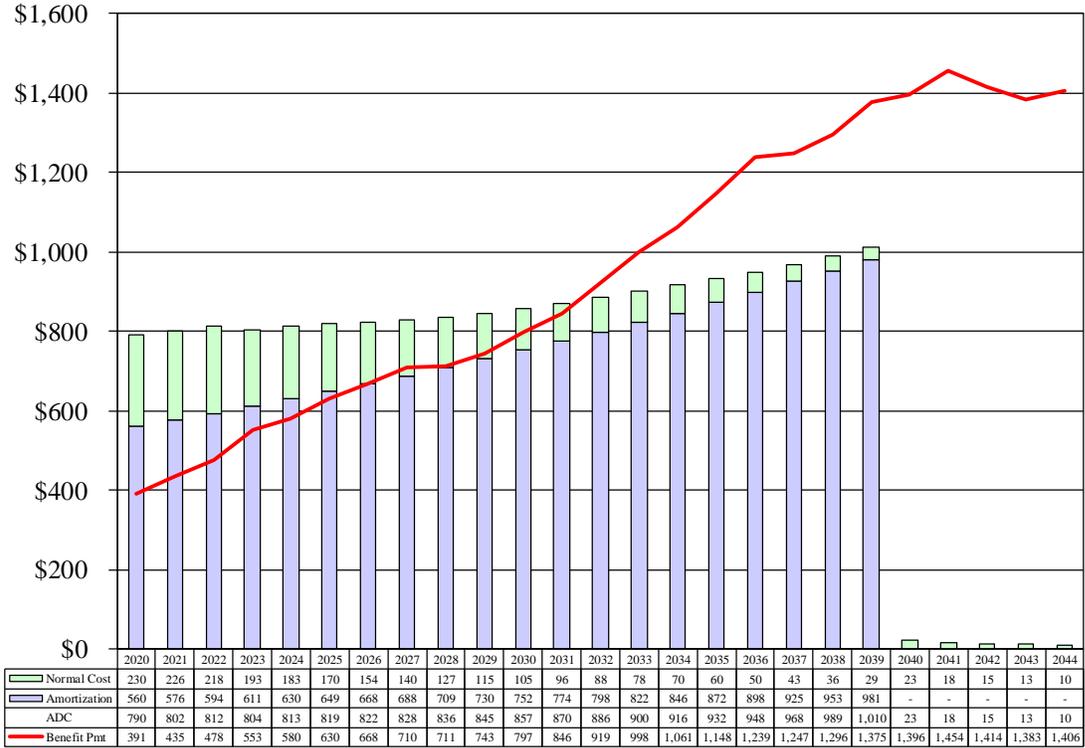
UAAL Amortization Payment: The Chart 1 and 2 amortization payments differ because the Chart 1 UAAL is based on the June 30, 2015 valuation data while Chart 2 UAAL is based on the June 30, 2017 valuation data. UAAL payments under Charts 1 and 2 (Current Method) increase as total payroll (covered and non-covered) increases, while under the Chart 3 (Proposed Method), payments remain level.

1. Current Method, based on June 30, 2015 valuation

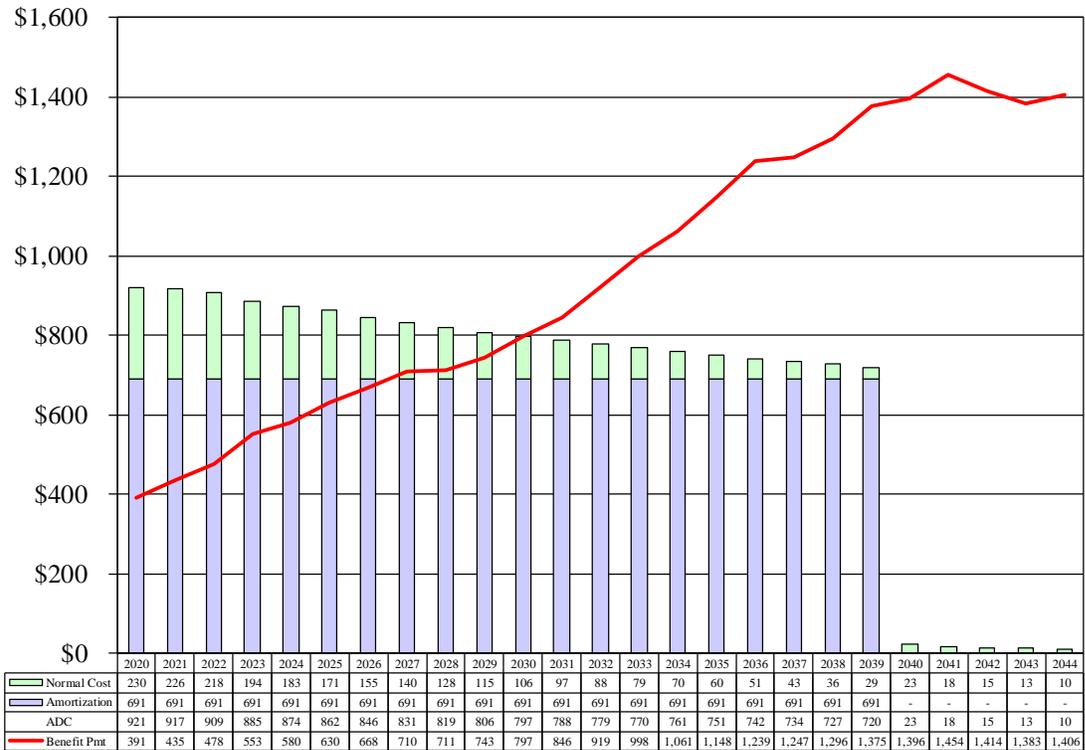


Marin/Sonoma Mosquito and Vector Control District
 Retiree Healthcare Plan – Funding Policy, February 6, 2019 Draft

2. Current Method, Based on June 30, 2017 Valuation



3. Proposed Method, Based on June 30, 2017 Valuation



Marin/Sonoma Mosquito and Vector Control District
Retiree Healthcare Plan – Funding Policy, February 6, 2019 Draft

These projections assume that all actuarial assumptions are met. However, future experience will deviate from our assumptions and the resulting gains and losses will increasingly impact contribution rates as the remaining years in the UAAL amortization schedule decline. In addition, fluctuations in investment returns will increasingly impact contribution rates as more assets are accumulated in the trust fund. This volatility can be lessened when contribution rates are calculated by choosing consistent periods over which to amortize experience gains and losses and assumption changes and by smoothing investment gains and losses over a period of time, for instance 5 years. We will review our procedures in this area in the next valuation.

Certification

Details of actuarial assumptions and methods, June 30, 2017 valuation data, and Plan provisions may be found in our June 30, 2017 valuation report. Details of the June 30, 2015 valuation data may be found in our June 30, 2015 valuation report. To the best of our knowledge, this memo is complete and accurate and has been conducted using generally accepted actuarial principles and practices. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

Marilyn Oliver, FSA, MAAA, EA, FCA
Vice President
Bartel Associates, LLC
February 6, 2019

Catherine A Wandro, ASA, MAAA, FCA
Assistant Vice President
Bartel Associates, LLC
February 6, 2019

Tak Frazita, FSA, MAAA, EA, FCA
Associate Actuary
Bartel Associates, LLC
February 6, 2019



Definitions

■ **Present Value of Benefits (PVB)**

The Present Value of Benefits is a measure of the total District obligation for expected retiree healthcare benefits due to both past and future service for current employees and retirees.

■ **Actuarial Accrued Liability (AAL)**

This represents the portion of the present value of projected benefits that employee and retired participants have earned (on an actuarial, not actual, basis) through the valuation date. (Retired participants are assumed to have earned all of their benefits.)

■ **Market Value of Plan Assets**

Plan Assets include funds that have been segregated and restricted in a trust so that they can only be used to pay plan benefits.

■ **Unfunded Actuarial Accrued Liability (Unfunded AAL)**

This is the difference between the Actuarial Accrued Liability and Market Value of Plan Assets. This represents the amount of the Actuarial Accrued Liability that must still be funded.

■ **Normal Cost (NC)**

The Normal Cost represents the portion of the present value of benefits expected to be earned by employees (on an actuarial, not actual, basis) in the coming year.

■ **Actuarially Determined Contribution (ADC)**

The Actuarially Determined Contribution is simply the current employer Normal Cost plus a contribution to pay off the Unfunded Actuarial Accrued Liability over a period of years. In other words, it is the value of benefits earned during the year plus an amount to keep the Plan on track for funding the UAAL.

■ **Amortization Schedule**

Schedule used to determine payments towards the Unfunded Actuarial Accrued Liability.

RESOLUTION 2018/19-04

**A RESOLUTION OF THE MARIN/SONOMA MOSQUITO
& VECTOR CONTROL DISTRICT BOARD OF TRUSTEES ADOPTING
FUNDING POLICY CHANGES TO THE MARIN/SONOMA MOSQUITO
& VECTOR CONTROL DISTRICT RETIREE HEALTH CARE PLAN**

WHEREAS, at its regularly scheduled meeting on July 30, 2014 the Board declared its intent to begin prefunding the District's obligations for Other Post-Employment Benefits; and

WHEREAS, at the same meeting the Board authorized and directed staff to take necessary follow-up actions, including establishing an irrevocable trust account with the California Employers' Retiree Benefit Trust (CERBT); and

WHEREAS, the District retained Bartel Associates to conduct a valuation of the District's Unfunded Actuarial Accrued Liability (UAAL) and calculate the amount of the Annual Required Contribution; and

WHEREAS, the Board subsequently considered that the Annual Required Contribution, now known as the Actuarially Determined Contribution (ADC) was too high to begin paying immediately; and

WHEREAS, the District subsequently approved a nine-year phase-in schedule of increasing annual contributions that, by the ninth year, would result in the District paying the full ADC as calculated at the time; and

WHEREAS, in Fiscal Year 2014-15 and continuing each year thereafter, the District began making annual contributions to the CERBT trust account; and

WHEREAS, a subsequent biennial valuation of the UAAL with a measurement date of July 1, 2017 showed that the UAAL was lower than projected in estimates available in Fiscal Year 2014-15; and

WHEREAS, it was determined that, due to a minimum payment schedule based on the June 30, 2013 valuation with the 9-year phase-in schedule, that was adopted by the Board, and favorable experience to date, the District would make higher than necessary annual contributions to the CERBT prefunding trust; and

WHEREAS, actuarial calculations show that the current funding method would result in escalating payments in the coming years; and

WHEREAS, discontinuing the existing nine-year phase-in schedule towards paying the full ADC, and also discontinuing the minimum annual contribution based on the 2013 valuation, and adopting a policy of paying the ADC each year would simplify the District's OPEB funding policy and bring it into line with best practices used at many other public agencies across the state; and

WHEREAS, calculations performed on the District’s behalf by Bartel Associates show that adopting a “level dollar” payment policy would result in a more stable and consistent schedule of annual payments than the current method;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES of the District that the District shall, effective for the contribution for the 2019/20 fiscal year:

1. Discontinue the existing nine-year phase-in schedule towards paying the full Actuarially Determined Contribution (ADC) and also the minimum contribution based on the 2013 valuation,
2. Adopt the policy of paying the Actuarially Determined Contribution each year,
3. Adopt the policy of using a level dollar amortization payment method for the ADC contribution toward the District’s Unfunded Actuarial Accrued Liability.

PASSED AND ADOPTED _____, at a regular meeting of the Marin/Sonoma Mosquito & Vector Control District Board by the following vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ken Blair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Giovanatto	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Una Glass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alannah Kinser	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Matthew Naythons	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Sagues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Thompson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Pamela Harlem
Secretary, Board of Trustees

Shaun McCaffery
President, Board of Trustees

Philip Smith
District Manager

MEMORANDUM

DATE: March 13, 2019

TO: The Board of Trustees

FROM: Jennifer Crayne, Financial Manager

SUBJECT: Fiscal Year 2018/19 Proposed Budget Amendment



Various financial implications have arisen following the Board's approval of the Fiscal Year (FY) 18/19 budget on June 13, 2018. Staff prepared an initial draft amend budget for FY 18/19 and the Budget Committee met with staff on February 15, 2019, reviewed the proposal and provided direction. This resulted in the proposed amended budget, which is attached for review. In addition, the budget highlights documents captures the key adjustments to the FY 18/19 budget.

Salaries and Benefits: At the time of the proposed budget amendment for FY 18/19, the Biologist and the Environmental Programs Manager positions remain unfilled. Recruitment efforts for the Environmental Programs Manager are still in progress and the position will potentially be filled in early May. The recruitment effort for the Biologist position is under consideration and for purposes of calculating predicted salary and benefit savings, the position is calculated as unfilled through April 30, 2019. Anticipated salary and benefits savings through April 30, 2019 are predicted to be \$265,953 for these two positions. The District will also realize a \$20,800 salary savings due to an open part time grounds/janitorial position. The savings for this position will be partially allocated to cover janitorial services (\$13,300) and landscape services (\$1,600) with \$5,900 in savings remaining.

The largest impact to the FY 18/19 budget is the additional contribution to the CalPERS Other Post-Employment Benefits Trust in the amount of \$1,608,646. This contribution will decrease the District's long term liability and the District will realize an increase in the interest rate for funds held by the Trust over the low market interest rate for funds that remain in the Operating Fund with the County of Marin. As noted in another item focusing on OPEB, also before the Board this evening, the additional contribution will also increase the District's funded ratio from 14% funded to 30%. The funded ratio can be calculated in different ways, so these figures represent averaged ratios.

Department 1 Administration: Many of the adjustments to the expense items within Department 1 are relatively small. The most notable adjustment formally allocates \$60,600 from unexpected expenses to pay for services provided by SCI to prepare for the potential overlay benefit assessment. Staff is also recommending a decrease of \$63,000 for aerial applications due to lower than anticipated need for this service.

Overall adjustments to Department 1 result in a net savings of \$9,117

Department 2 Lab: There were no necessary adjustments to the lab budget

Department 3 Operations: Adjustments to the Operations budget were minor and expenses for that department appear to be on target with the original approved budget

Overall adjustments to Department 3 result in a net increase of \$3,957

Department 4 Shop/Facilities: The amendment to the shop/facilities budget includes an increase of \$5,000 to cover the higher than anticipated costs for painting the exterior of the building.

Overall adjustments to Department 4 result in a net increase of \$5,000

Department 5 Public Relations/Education: The single adjustment to Department 5 is \$695 to cover the higher than anticipated costs associated with the production of the rodent control and advice video.

Overall adjustments to Department 5 resulted in a net increase of \$695.

Department 6 Information Technology: The single adjustment to Department 6 is \$3,000 to cover the cost for the design and implementation of a new District website.

Overall adjustments to Department 6 results in a net increase of \$3,000

Capital Outlay: The amendment to Capital Outlay is intended to cover the increased cost of the purchase of a new electric vehicle. The District purchased a vehicle with more safety features but will see a reimbursement of some of the charges (at least \$2,500) through a statewide rebate program. The recommendation is to increase the Capital Outlay total by \$5,199.

Overall, the FY 2018/19 budget amendment results in an increase of 14.53% over the approved FY 2018/19 budget. The vast majority of this change is attributable to the additional deposit to the CERBT OPEB trust account. Net assets that will be used to balance the amended budget total \$1,582,076. Services and supplies will decrease slightly by .13%

Staff and the Budget Committee presents this proposed budget amendment for the Board's consideration and discussion. The recommended action is a motion to approve the proposed amendment and thereby adopt an amended budget for FY 2018/19.

FY18/19 BUDGET AMEND HIGHLIGHTS

SUMMARY OF ALL ITEMS CONSIDERED FOR FY 18/19 BUDGET AMENDMENT LISTED BY DEPARTMENT

Salaries and Benefits:

- **4-8015 Seasonal Wages Shop** decrease by \$20,800 to zero out the line item. Position was not filled.
- **1-8033-01 CALPERS OPEB Trust** additional contribution of \$1,608,646

Department 1 ADMIN:

- **1-8060-21 Conference Calls** increase by \$1,000 totaling \$1,500. December financials reflect overage of \$515. Conference calls are more numerous and lengthy during the potential benefit assessment.
- **1-8080-21 Staff/Business Meeting Food** increase by \$350 totaling \$1,050. Costs have increased due to improvement in the number of days of worked without reportable accidents, therefore, staff has been recognized for safety efforts with lunch meetings.
- **1-8100-11 POOLED LIABILITY** increased premium for 18/19. Increase by \$1,053.00 totaling \$65,429.00
- **1-8100-31 PROPERTY INSURANCE** increased premium for FY 18/19. Increase by \$350.00 totaling \$4,498
- **1-8100-51 GROUP & EMP FIDELITY BOND VCJPA** added Active Shooter coverage. Consider increasing by \$350.00 totaling \$1,178.00 to capture this expense
- **1-8130-11 JANITORIAL SERVICES** due to the loss of employee who handled janitorial and landscaping the District needed to hire a cleaning service (1,100 per month) Increase by \$13,300 totaling \$15,500
- **1-8130-21 LANDSCAPE SERVICES** Increase by \$1,600 to \$4,600 hire a landscape company for regular monthly maintenance plus initial work required for grounds
- **1-8180-64 BHI Consulting Inc.** increase by \$4,280 totaling contract amount of \$10,280 for services

- **1-8180-66 Ergonomics** increase by **\$1,000** to include special project with technicians
- **1-8180-67 IVMP Consultant** decrease by **\$20,000** totaling \$5,500 due to less than anticipated services from consultant
- **1-8180-71 Aerial Applications** decrease by **\$63,000** totaling \$112,000 due to less than anticipated aerial applications.
- **1-8180-73 Mapvision/Data Base** decrease by **\$4,000** totaling \$12,000 due to less than anticipated enhancement projects for the fiscal year
- **1-8180-92 Legal Counsel** decrease by **\$6,000** totaling \$24,000 due to less than anticipated need for legal counsel
- **1-8230-99 SCI/Benefit Assessment- UNEXPECTED EXPENSES** **\$60,600** until formally allocated in the budget amend. Allocate to **1-8230-80 Overlay Assessment FY 18/19**

Department 2 Lab: NONE

Department 3 Operations:

- **3-8042-05 Backpack ULV Foggers** increase by **\$100** totaling \$7,900. Need to supply the new technician with a hand fogger and replace old hand foggers. Company offers a price break if 3 are purchased.
- Increase **3-8050-93 ID CARDS and BADGES** by **\$500** totaling \$750.00 due to new hires
- **3-8055-21 Respirators** increase by **\$370** totaling \$1,370
- **3-8055-41 First Aid Supplies and Kits** increase by **\$2,987** totaling \$5,287 to include monthly service of kits by Cintas

Department 4 Shop:

- **4-8221-21 Admin Building** increase by **\$5,000** to cover anticipated cost increase for painting the exterior of the building

Department 5 Public Relations/Education:

- **5-8231-03 Community Outreach Video** increase by **\$695** due to the need to buy stock footage and cover higher than anticipated costs associated with production
- **6-8123-81 Web hosting and design** increase by **\$3,000** totaling \$10,000 to cover cost of upgrading the District website
- **Capital Outlay 0-5550-41** increase by **\$5,149** to cover higher than anticipated costs of vehicle purchase to include safety features. The District will see a rebate of approximately \$2,500 from a state program.

Budget Amend Overview:

- The most substantial amend to the FY 18/19 budget is the \$1,608,646 towards the additional OPEB Trust contribution 1-8033-01
- The overall increase of the amended budget over the approved FY 18/19 budget is 17.43%
- Net Assets used to balance the amended budget totals \$1,848,029
- There is a 24.47% overall increase in total salaries and benefits over the approved FY 18/19 budget. This increase is caused by the additional contribution to the OPEB Trust
- There is a .13% decrease overall for total services and supplies for all departments
- Increase of \$5,149 in Capital Outlay Expenses

AMEND									
MSMVCD BUDGET OVERVIEW of REVENUE and EXPENSES									
FY 2018/19									
REVENUE			FY 2018/19 APPROVED REVENUE				Prior Fiscal Years		
BENEFIT ASSESSMENT			DISTRICT #1	DISTRICT #2	TOTAL	Amend Budget FY 18/19	FY 2015/16 ACTUAL	FY 2016/17 ACTUAL	FY 2017/18 ACTUAL
	rates								
	BA #1-MARIN COUNTY= 95,104.00 SFE	\$12.00	1,141,248		1,141,248	1,141,248			
	BA #1-SONOMA COUNTY= 168414.72 SFE	\$12.00	2,020,977		2,020,977	2,020,977			
	BA #2A- MARIN COUNTY= 5,840.37 SFE	\$26.40		154,186	154,186	154,186			
	BA #2A- SONOMA COUNTY ZONE A= 30,172.34 SFE	\$26.40		796,550	796,550	796,550			
	BA #2B- SONOMA COUNTY ZONE B= 227.68 SFE	\$25.24		5,747	5,747	5,747			
			3,162,225	956,483	4,118,708	4,118,708	3,931,497	3,999,853	4,095,386
AD VALOREM REVENUE (non-assessment)									
(5.0% added for Marin and 2.0% added for Sonoma)									
	AD VALOREM TAXES		4,471,340	142,645	4,613,985	4,613,985			
	INTEREST EARNED		25,256	0	25,256	25,256			
	INCOME-Contracts,Reimburesments,Sale District Property		150,000	0	150,000	150,000			
	NET ASSETS USED TO BALANCE BUDGET		251,449	0	251,449	1,582,076			
			4,898,045	142,645	5,040,690	6,371,317	4,707,250	4,917,483	5,275,006
	TOTAL REVENUE:		8,060,270	1,099,128	9,159,398	10,490,025	8,638,747	8,917,336	9,370,392
EXPENSES			FY 2018/19 APPROVED EXPENSES						
			District #1	District #2	FY 2018/19 Total Approved Expenses	Amend Budget FY 18/19	FY 2015/16 Actual Expenses	FY 2016/17 Actual Expenses	FY 2017/18 Actual Expenses
			88%	12%					
	Salaries, Wages and Benefits:		5,709,392	778,554	6,487,946	7,809,839	5,105,000	5,480,976	5,705,866
	Services and Supplies:		2,318,890	316,212	2,635,102	2,638,637	2,167,354	1,706,295	2,019,662
	Capital Replacement:		31,988	4,362	36,350	41,549	134,197	115,428	36,218
	TOTAL EXPENSES:		8,060,270	1,099,128	9,159,398	10,490,025	7,406,552	7,302,700	7,761,746
OVERALL PERCENTAGE INCREASE from APPROVED BUDGET FY 2017/18 vs APPROVED BUDGET FY 2018/19:					3.60%	Overall % Increase of Amendment 14.53%			
PERCENTAGE OF BUDGET TO BE SPENT ON PENSION CONTRIBUTIONS FOR FY 2018/19:					11.72%	% of Budget Spent on Pension after amend 9.72%			

CATEGORY	DESCRIPTION	FY 2016/17 ACTUAL	APPROVED AMENDED 2017/18 BUDGET	APPROVED Budget FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19	% CHANGE OF AMEND
<u>SALARIES</u>							
Regular - Full time							
1-8010	Administrative		519,538	425,825	0	425,825	
	Retirement Cr = 25+ yrs. Service and % portion paid by employer		16,897	6,936	0	6,936	
	Anticipated Overtime (100 hours)		5,886	3,214	0	3,214	
2-8010	Lab		355,995	539,711	-172,190	367,521	
3-8010	Operations		1,992,766	2,126,497	0	2,126,497	
	Retirement Cr = 25+ yrs. Service		21,160	10,757	0	10,757	
	3 - Class A License Merit (August on even years)		0	2,000	0	2,000	
	Anticipated Overtime (650 hours)		31,556	35,658	0	35,658	
4-8010	Shop/Facilities		203,269	217,075	0	217,075	
	Anticipated Overtime (20 hours)		1,126	1,183	0	1,183	
	Retirement Cr = 25+ yrs. Service		0	5,935	0	5,935	
5-8010	Public Relations and Education		200,914	210,462	0	210,462	
	Anticipated Overtime (100 hours)		5,010	5,237	0	5,237	
	Sub Total:	3,033,668	3,354,117	3,590,490	-172,190	3,418,300	
Wages - Seasonal Assistance (all seasonal wages @ \$20 per/hr)							
1-8015	Administrative (1500 hours - 1 emp)		30,000	30,000	0	30,000	
2-8015	Lab (3000 hours - 2 emp)		60,000	60,000	0	60,000	
3-8015	Operations (7500 hours - 5 emp)		150,000	150,000	0	150,000	
4-8015	Shop (approx. 1040 hours - 1 emp)		20,800	20,800	-20,800	0	
	Sub Total:	126,109	260,800	260,800	-20,800	240,000	
Wages - Trustees							
1-8016	Trustees		24,000	24,000	0	24,000	
	Sub Total:	15,900	24,000	24,000	0	24,000	
	TOTAL SALARIES/WAGES for FISCAL YEAR:	3,175,677	3,638,917	3,875,290	-192,990.00	3,682,300	-4.98%

<u>CATEGORY</u>	<u>DESCRIPTION</u>	<u>FY 2016/17 ACTUAL</u>	<u>APPROVED AMENDED 2017/18 BUDGET</u>	<u>APPROVED Budget FY 2018/19</u>	<u>AMEND +/-</u>	<u>DRAFT AMENDED BUDGET FY 2018/19</u>	<u>% CHANGE</u>
<u>BENEFITS</u>							
1-8020	Retirement - Employer (Classic 31.47%) 31.47%	994,927	1,060,639	946,500	-54,188	892,312	
1-8020-02	Retirement - Employer (PEPRA 23.96%) 23.96%	-	50,867	127,332	0	127,332	
1-8022	Medicare 1.45% - Employer portion	45,155	52,764	56,192	-2,497	53,695	
1-8023	FICA (S.S.) - Employer portion	8,805	17,658	17,658	0	17,658	
1-8024	Standard LTD(thru 9/30/18) and Hartford Life	33,939	38,027	12,500	-112	12,388	
1-8024-01	Employee Assistance Program (46 emp)	1,934	2,397	2,500	-91	2,409	
1-8025	Employee Boot Allowance (31 + 7 seasonal)	5,317	6,800	7,600	-400	7,200	
1-8027	\$500 Emp. Medical Reimb. (35 emp)	9,128	17,000	17,500	-1,000	16,500	
1-8029	Anthem Blue Cross (2 emp(jul-Dec)/1 emp Jan-June)	30,360	48,169	35,000	-8,748	26,252	
1-8030	Group Life Insurance (Marin Co.)	806	1,009	0	0	0	
1-8031	Retiree Spousal - Anthem Blue Cross	32,298	59,377	45,000	0	45,000	
1-8032	Retiree Spousal - Kaiser	52,753	58,397	108,000	0	108,000	
1-8033	Retiree Medical Benefit	107,321	145,530	168,000	0	168,000	
1-8033-01	CALPERS - OPEB Trust	378,028	354,000	449,000	0	449,000	
1-8033-01	CALPERS - OPEB Trust additional contribution	0	0	0	1,608,646	1,608,646	
1-8033-02	RETIREE HEALTH SAVINGS ACCT. (NEW PLAN)	0	1,800	4,500	0	4,500	
1-8034	Kaiser - Active Employees (29 emp)	543,320	591,768	537,600	-23,629	513,971	
1-8036	Dental - Active Employees (35 emp)	37,463	45,495	47,775	-2,386	45,389	
1-8037	Vision Service Plan - Active Emp. (34 emp)	9,540	10,697	12,000	-712	11,288	
1-8038	State Unemployment (5.0% x 68 emp)	14,206	16,490	18,000	0	18,000	
	TOTAL BENEFITS	2,305,300	2,578,884	2,612,656	1,514,883	4,127,539	57.98%
	GRAND TOTAL SALARIES and BENEFITS	5,480,976	6,217,801	6,487,946	1,321,893	7,809,839	20.37%

COMBINED OVERVIEW of SERVICES and SUPPLIES for ALL DEPARTMENTS									
DEPT.	PAGE #	CATEGORY	DESCRIPTION	FY 2015/16 ACTUAL	FY 2016/17 ACTUAL	APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
3	14	8040	Agriculture	532,329	396,355	840,125	873,035	0	873,035
3	15	8041	Pest Abatement Supplies	8,703	9,520	12,000	12,000	0	12,000
2	12	8041	Insectory Supplies	471	159	300	300	0	300
2 & 3	12 & 15	8042	Spray/Field Equipment (Lab and Ops)	6,812	6,660	18,715	18,200	100	18,300
3	15	8043	Source Reduction Equipment	5,173	11,890	16,250	15,900	0	15,900
1	6	8044	Furn,Appliances & Equip	1,239	465	4,460	4,460	0	4,460
1, 2 & 3	6, 12 & 15	8050	Clothing/Personal Supplies	24,884	25,950	31,220	34,640	500	35,140
3 & 4	16 & 18	8055	Safety Equipment	5,271	6,640	9,775	9,775	3,357	13,132
1 & 3	6 & 16	8060	Communications	32,827	53,545	52,710	52,360	1,000	53,360
1	6	8080	Food	3,085	3,796	4,200	3,500	350	3,850
1, 2, 3 & 4	6, 12, 16 & 18	8090	Household	5,166	6,397	7,550	7,550	0	7,550
1	7	8100	Insurance	305,980	258,091	258,780	259,832	1,753	261,585
4	18	8105	Accidents	1,439	763	0	0	0	0
4	18	8110	Projects	0	325	3,000	3,000	0	3,000
4	18	8115	Maintenance Boats/Forklift	1,443	1,974	2,000	2,000	0	2,000
4	18	8116	Maintenance Trailers	3,441	2,029	2,000	2,000	0	2,000
4	18	8117	Maintenance ATV's	28,940	29,793	33,800	33,600	0	33,600
4	19	8119	Maintenance Excavators	3,594	557	3,500	3,500	0	3,500
4	19	8120	Maintenance Vehicles	29,134	26,817	29,500	29,500	0	29,500
4	19	8121	Maintenance Spray/Field Equip	3,154	2,924	4,700	4,700	0	4,700
4	19	8122	Maintenance Cell Phones	593	650	650	700	0	700
1 & 6	7 & 23	8123	Maint. & Supplies Office Equipment	13,183	10,419	55,350	23,700	3,000	26,700
4	19	8124	Maintenance Shop Equip	524	690	1,000	1,100	0	1,100
1	7	8130	Maintenance Ground/Structures	13,955	11,070	9,050	6,350	14,900	21,250
2	12	8140	Lab	9,772	8,317	15,200	15,200	0	15,200
3	16	8140	Fish	2,318	2,309	3,775	3,375	0	3,375
2	13	8141	Disease Surveillance	15,935	18,137	20,700	20,700	0	20,700
1,3,5	7, 13, 16 & 22	8150	Memberships	35,993	36,329	36,855	44,450	0	44,450
1, 2, 3 & 6	8, 13, 17 & 23	8170	Office Expense	18,433	21,462	21,375	23,575	0	23,575
1, 2 & 6	8-9, 13 & 23	8180	Professional Services	479,038	280,820	428,359	424,650	-87,720	336,930

COMBINED OVERVIEW of SERVICES and SUPPLIES for ALL DEPARTMENTS (continued)									
DEPT.	PAGE #	CATEGORY	DESCRIPTION	FY 2015/16 ACTUAL	FY 2016/17 ACTUAL	APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
1	9	8190	Publications & Legal Notices	105,134	56,052	98,300	132,300	0	132,300
1	9	8200	Rents & leases	8,228	7,373	8,050	7,200	0	7,200
4	19	8220	Shop Tools & Garage Equip	3,546	3,759	4,900	4,900	0	4,900
4	20	8221	Building Maint. & Improvements	13,240	15,366	650	74,600	5,000	79,600
1	10	8230	District Special Expenses	296,329	218,800	263,230	251,500	60,600	312,100
5	21	8231	Video Productions	0	1,481	5,500	5,500	695	6,195
1	10	8240	Education/Training/Classes	8,055	7,283	15,700	17,200	0	17,200
5 ED	22	8241	Educational	9,856	9,432	11,550	11,550	0	11,550
5 PR	21	8241	Public Relations	21,802	22,072	25,900	42,900	0	42,900
1	11	8250	Travel & Transportation	11,587	24,671	26,300	25,500	0	25,500
1	11	8251	Fuel & Oil	75,862	77,303	95,300	95,300	0	95,300
1	11	8260	Utilities	20,887	27,850	29,650	33,000	0	33,000
1		8299	Capital Outlay	134,197	115,428	33,306	36,350	0	36,350
			TOTALS with Capital Outlay:	2,301,552	1,821,723	2,545,235	2,671,452	3,535	2,674,987
			Totals without Capital Outlay:	2,167,355	1,706,295	2,511,929	2,635,102	3,535	2,638,637

			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
ADMIN - DEPT. 1						
<u>FURNITURE, APPLIANCES & EQUIPMENT</u>						
1	8044-11	FURNITURE	2,960	2,960	0	2,960
1	8044-31	APPLIANCES and OFFICE EQUIPMENT	1,500	1,500	0	1,500
TOTAL:			4,460	4,460	0	4,460
<u>CLOTHING AND PERSONAL SUPPLIES</u>						
1	8050-21	COATS	1,200	1,200	0	1,200
1	8050-94	ADMIN CLOTHING	800	900	0	900
1	8050-95	HATS	550	750	0	750
TOTAL:			2,550	2,850	0	2,850
<u>COMMUNICATIONS</u>						
1	8060-11	AT&T	1,500	1,500	0	1,500
1	8060-12	COMCAST	2,200	2,200	0	2,200
1	8060-21	CONFERENCE CALLS	750	500	1000	1,500
1	8060-41	DISH NETWORK	660	660	0	660
1	8060-71	WEBEX - VIDEO CONFERENCING	600	500	0	500
1	8060-81	COMMUNICATION/NOTIFICATION SYSTEM	20,000	20,000	0	20,000
TOTAL:			25,710	25,360	1000	26,360
<u>FOOD</u>						
1	8080-01	TRUSTEE MEETINGS	3,300	2,800	0	2,800
1	8080-21	STAFF or BUSINESS MEETINGS	900	700	350	1,050
TOTAL:			4,200	3,500	350	3,850
<u>HOUSEHOLD SUPPLIES</u>						
1	8090-11	OFFICE - HOUSEHOLD SUPPLIES	4,500	4,000	0	4,000
1	8090-13	BATTERIES - OFFICE USE	200	200	0	200
1	8090-31	DRINKING WATER and Yearly rental on dispenser	1,000	1,500	0	1,500
1	8090-41	SOLID WASTE DISPOSAL	200	200	0	200
TOTAL:			5,900	5,900	0	5,900

ADMIN - DEPT. 1			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
INSURANCE						
1	8100-01	POOLED WORKER'S COMP	176,828	171,875	0	171,875
1	8100-11	POOLED LIABILITY	58,988	64,376	1,053	65,429
1	8100-21	POOLED AUTO PHYSICAL DAMAGE	1,324	2,397	0	2,397
1	8100-31	GROUP PROPERTY (flood incl.)	4,286	4,157	350	4,507
1	8100-41	GENERAL FUND	12,382	11,908	0	11,908
1	8100-51	GROUP & EMP FIDELITY BOND	806	828	350	1,178
1	8100-61	BUSINESS TRAVEL ACCIDENT	250	375	0	375
1	8100-71	AVQUEST - AIRCRAFT EXCESS COV. NON-OWNED	3,916	3,916	0	3,916
TOTAL:			258,780	259,832	1,753	261,585
OFFICE EQUIPMENT MAINTENANCE						
1	8123-11	COPY PAPER	1,000	1,000	0	1,000
1	8123-41	POSTAGE MACHINE SUPPLIES	200	200	0	200
1	8123-51	LAMINATING SUPPLIES	500	500	0	500
TOTAL:			1,700	1,700	0	1,700
MAINTENANCE GROUNDS and STRUCTURES						
1	8130-11	JANITORIAL CONTRACT SERVICES	4,200	2,000	13,300	15,300
1	8130-21	LANDSCAPE SERVICES	3,500	3,000	1,600	4,600
1	8130-31	ABOVEGROUND TANK MAINTENANCE	1,350	1,350	0	1,350
TOTAL:			9,050	6,350	14,900	21,250
MEMBERSHIPS						
1	8150-01	MVCAC	9,000	11,500	0	11,500
1	8150-11	CA SPECIAL DISTRICT ASSOC (CSDA)	7,135	7,200	0	7,200
1	8150-21	LAFCO (AB 2838 law)	14,720	18,250	0	18,250
1	8150-41	AMERICAN MOSQUITO CONTROL	4,400	4,400	0	4,400
1	8150-61	COSTCO	250	250	0	250
1	8150-71	SUBSCRIPTIONS, e.g. newspapers, etc.	900	1,500	0	1,500
1	8150-81	FARM BUREAU	100	1,000	0	1,000
TOTAL:			36,505	44,100	0	44,100

ADMIN - DEPT. 1			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
OFFICE EXPENSE						
1	8170-01	OFFICE SUPPLIES	7,000	5,000	0	5,000
1	8170-02	OFFICE PRINTING EXPENSE	500	500	0	500
1	8170-05	COPIER PRINTING EXPENSE	5,000	4,500	0	4,500
1	8170-11	BUSINESS CARDS	1,500	1,500	0	1,500
1	8170-21	ENVELOPES	1,200	1,200	0	1,200
1	8170-31	TECHNICAL BOOKS and REFERENCE LIT.	300	300	0	300
1	8170-41	POSTAGE COSTS	3,300	3,500	0	3,500
1	8170-64	A/P and PAYROLL CHECKS	700	700	0	700
1	8170-65	FEES - BANK OF AMERICA (EFTPS)	150	150	0	150
1	8170-66	FEES - EXCHANGE BANK (DIRECT DEPOSIT ACCT)	700	700	0	700
TOTAL:			20,350	18,050	0	18,050
PROFESSIONAL SERVICES						
1	8180-10	TASC - ANNUAL FEE	1,240	1,350	0	1,350
1	8180-21	IBM MAINTENANCE AGREEMENT (CMI)	2,000	2,000	0	2,000
1	8180-30	TRAINING with CHOUINARD & MYHRE	5,000	5,000	0	5,000
1	8180-31	AS400 MAINTENANCE AGREEMENT	3,000	3,000	0	3,000
1	8180-41	KAISER OCCUPATIONAL HEALTH	2,000	2,000	0	2,000
1	8180-51	AUDIT - includes GASB OPEB	14,720	15,200	0	15,200
1	8180-61	BACKFLOW TESTING (STATE CERT.)	550	600	0	600
1	8180-62	MUNICIPAL RESOURCE GROUP	0	0	0	0
1	8180-63	PROFESSIONAL NEGOTIATION SERVICES	3,925	2,000	0	2,000
1	8180-64	BHI CONSULTING INC. (BRENT IVES)	12,500	6,000	4280	10,280
1	8180-65	HUMAN RESOURCE SERVICES	0	0	0	0

ADMIN - DEPT. 1			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
PROFESSIONAL SERVICES (continued)						
1	8180-66	ERGONOMICS	1,500	1,500	1,000	2,500
1	8180-67	PROFESSIONAL SERVICES-IVMP CONSULTANT	23,000	25,500	-20,000	5,500
1	8180-68	AERIAL SURVEILLANCE- SWIMMING POOLS	8,800	10,500	0	10,500
1	8180-71	AERIAL APPLICATIONS	175,000	175,000	-63,000	112,000
1	8180-73	OPS. DATA BASE/MAPVISION (yearly costs and enhancements)	16,000	16,000	-4000	12,000
1	8180-74	EQUIPMENT CHARACTERIZATION	1,500	1,500	0	1,500
1	8180-79	SONOMA COUNTY REGIONAL PARKS FOUNDATION	5,000	5,000	0	5,000
1	8180-80	COASTAL REGION EIR PROJECT	0	0	0	0
1	8180-81	ANNUAL TESTING for ABOVEGROUND TANK	500	500	0	500
1	8180-84	LIEBERT CASSIDY WHITMORE	39,460	40,000	0	40,000
1	8180-86	PREFERRED ALLIANCE (DOT consortium)	500	350	0	350
1	8180-87	SCI (2nd ASSESSMENT)	16,524	16,350	0	16,350
1	8180-88	BRYCE CONSULTING	1,000	0	0	0
1	8180-89	PAYROLL SERVICES	0	5,000	0	5,000
1	8180-90	TEMPORARY SERVICES (OFFICE HELP)	0	0	0	0
1	8180-92	LEGAL COUNSEL	36,000	30,000	-6,000	24,000
1	8180-96	NBS	7,500	7,900	0	7,900
1	8180-97	SCI (1st ASSESSMENT)	23,390	23,950	0	23,950
1	8180-99	BAY ALARM	5,500	5,500	0	5,500
TOTAL:			406,109	401,700	-87,720	313,980
PUBLICATIONS and LEGAL						
1	8190-01	PUBLIC RELATIONS NEWSPAPER ARTICLES	15,000	30,000	0	30,000
1	8190-02	ADMIN. NEWSPAPER and LEGAL NOTICES	3,300	3,300	0	3,300
1	8190-12	RADIO ADVERTISING (PR)	30,000	30,000	0	30,000
1	8190-13	OUTDOOR ADVERTISING (PR)	50,000	69,000	0	69,000
TOTAL:			98,300	132,300	0	132,300
RENTS and LEASES						
1	8200-01	GREAT AMERICA FINANCIAL SERVICE (copier lease)	4,200	4,200	0	4,200
1	8200-11	PITNEY BOWES (postage machine)	2,150	1,300	0	1,300
1	8200-21	SPECIALTY EQUIPMENT	200	200	0	200
1	8200-31	RENTAL of EQUIPMENT and VANS for CEU days	1,500	1,500	0	1,500
TOTAL:			8,050	7,200	0	7,200

			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
ADMIN - DEPT. 1						
<u>DISTRICT SPECIAL EXPENSE</u>						
1	8230-25	ALDRICH NETWORK CONSULTING	60,000	60,000	0	60,000
1	8230-26	REMOTE BACKUP SERVICE for NETWORK	7,200	10,000	0	10,000
1	8230-27	RECORDING SECRETARY SERVICES	2,880	3,000	0	3,000
1	8230-41	OUT of STATE SALES TAX	2,400	2,400	0	2,400
1	8230-42	FUEL TANK PERMIT (BAAQ)	500	500	0	500
1	8230-57	NPDES PERMIT (Field Ops 5 yrs)	0	0	0	0
1	8230-59	ACTUARIAL STUDIES	19,000	5,000	0	5,000
1	8230-80	OVERLAY ASSESSMENT FY 18/19	0	0	60,600	60,600
1	8230-82	EMPLOYEE RECOGNITION	400	400	0	400
1	8230-90	WASTE DISCHARGE - SWRCB (CAT III)	2,200	2,200	0	2,200
1	8230-91	COLLECTION FEES (MARIN)	110,000	110,000	0	110,000
1	8230-92	COLLECTION FEES (SONOMA)	33,400	33,400	0	33,400
1	8230-96	HAZMAT CLEANING (car wash sump)	7,500	8,000	0	8,000
1	8230-97	HAZMAT PERMIT (Fire & Emergency Services)	1,650	1,600	0	1,600
1	8230-99	UNEXPECTED EXPENSES	16,100	15,000	0	15,000
TOTAL:			263,230	251,500	60,600	312,100
<u>EDUCATION, TRAINING and CLASSES</u>						
1	8240-01	EMPLOYEE TRAINING	10,500	10,000	0	10,000
1	8240-02	TRUSTEE TRAINING and EDUCATION	2,000	2,000	0	2,000
1	8240-03	EMPLOYEE EDUCATION	0	0	0	0
1	8240-04	PUBLIC RELATIONS TECHNICAL TRAINING	3,200	3,200	0	3,200
1	8240-09	LAB PCR and BIO SAFETY TRAINING	0	2,000	0	2,000
TOTAL:			15,700	17,200	0	17,200

			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
ADMIN - DEPT. 1						
<u>TRAVEL and TRANSPORTATION</u>						
1	8250-01	MVCAC and VCJPA (staff)	10,000	10,000	0	10,000
1	8250-05	TRUSTEE TRAVEL	15,000	15,000	0	15,000
1	8250-71	STAFF MISC. TRAVEL	1,000	500	0	500
1	8250-81	STAFF ATTENDANCE for CLASSES	300	0	0	0
TOTAL:			26,300	25,500	0	25,500
<u>FUEL and OIL</u>						
1	8251-01	FUEL - DISTRICT TANK or CARD LOCK	95,000	95,000	0	95,000
1	8251-21	FUEL - CREDIT CARDS or CASH	300	300	0	300
TOTAL:			95,300	95,300	0	95,300
<u>UTILITIES</u>						
1	8260-01	WASTE COLLECTION (dumpsters)	2,750	2,750	0	2,750
1	8260-11	GAS and ELECTRIC	18,700	19,600	0	19,600
1	8260-21	WATER and SEWER	6,400	7,050	0	7,050
1	8260-31	WATER - IRRIGATION	1,800	3,600	0	3,600
TOTAL:			29,650	33,000	0	33,000
<u>CAPITAL OUTLAY EXPENSE</u>						
1	8299-99	ADMIN - CAPITAL OUTLAY	33,306	0	0	0
TOTAL:			33,306	0	0	0
GRAND TOTAL EXPENSES for DEPT. 1:			1,345,150	1,335,802	-9,117	1,326,685

LAB - DEPT. 2			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED Budget FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>ANIMAL FOOD and SUPPLIES</u>						
2	8041-13	INSECTARY SUPPLIES	300	300	0	300
TOTAL:			300	300	0	300
<u>LAB FIELD EQUIPMENT</u>						
2	8042-25	ADULT MOSQUITO TRAPS	1,600	1,600	0	1,600
2	8042-33	FIELD EQUIPMENT	1,000	1,000	0	1,000
2	8042-34	SPECIAL PROJECT SUPPLIES	600	600	0	600
TOTAL:			3,200	3,200	0	3,200
<u>LAB CLOTHING AND PERSONAL SUPPLIES</u>						
2	8050-02	UNIFORMS	500	500	0	500
2	8050-30	RAIN GEAR, GLOVES, RUBBER BOOTS, ETC.	300	300	0	300
2	8050-71	TYVEK COVERALLS and LAB COATS	200	200	0	200
TOTAL:			1,000	1,000	0	1,000
<u>HOUSEHOLD SUPPLIES</u>						
2	8090-12	LAB HOUSEHOLD SUPPLIES	450	450	0	450
TOTAL:			450	450	0	450
<u>LAB SUPPLIES</u>						
2	8140-01	CHEMICALS and SOLVENTS	300	300	0	300
2	8140-11	INSTRUMENTS and EQUIPMENT	500	500	0	500
2	8140-21	PURIFIED WATER FILTERS	500	500	0	500
2	8140-31	GLASSWARE	500	500	0	500
2	8140-41	LAB EQUIPMENT MAINTENANCE	6,500	6,500	0	6,500
2	8140-71	BIO-WASTE COLLECTION	500	500	0	500
2	8140-81	PESTICIDE EVALUATION SUPPLIES	600	600	0	600
2	8140-82	LAB SURVEILLANCE SUPPLIES	800	800	0	800
2	8140-83	RT PCR SUPPLIES	5,000	5,000	0	5,000
TOTAL:			15,200	15,200	0	15,200

LAB - DEPT. 2			APPROVED "AMENDED" BUDGET FY 2017/18	APPROVED Budget FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>DISEASE SURVEILLANCE</u>						
2	8141-11	TICK BORNE DISEASES (CDC/CDPH/U.C. DAVIS)	700	700	0	700
2	8141-21	DISEASE SURVEILLANCE and TESTING (DART)	20,000	20,000	0	20,000
TOTAL:			20,700	20,700	0	20,700
<u>MEMBERSHIPS</u>						
2	8150-31	SOCIETY of VECTOR ECOLOGY (SOVE)	100	100	0	100
TOTAL:			100	100	0	100
<u>OFFICE EXPENSE</u>						
2	8170-03	LAB PRINTING EXPENSE	200	200	0	200
2	8170-04	LAB OFFICE SUPPLIES	375	375	0	375
2	8170-35	LAB REFERENCE BOOKS and MATERIALS	200	200	0	200
TOTAL:			775	775	0	775
<u>PROFESSIONAL SERVICES</u>						
2	8180-12	MAG MAX SERVICE AGREEMENT	1,500	1,500	0	1,500
2	8180-13	PCR SERVICE AGREEMENT	5,500	5,500	0	5,500
2	8180-14	LAB RESEARCH PROGRAMS	1,000	1,000	0	1,000
TOTAL:			8,000	8,000	0	8,000
<u>CAPITAL OUTLAY EXPENSE</u>						
1	8299-99	LAB CAPITAL OUTLAY	0	0	0	0
TOTAL:			0	0	0	0
GRAND TOTAL EXPENSES for DEPT. 2:			49,725	49,725	0	49,725

OPERATIONS - DEPT. 3			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
AGRICULTURE						
3	8040-01	PYROCIDE	18,500	18,700	0	18,700
3	8040-11	Bti LIQUID	82,500	82,500	0	82,500
3	8040-12	Bti GRANULES	17,400	17,400	0	17,400
3	8040-14	LARVICIDE OIL	12,000	12,000	0	12,000
3	8040-16	ZENIVEX	13,000	13,000	0	13,000
3	8040-21	METHOPRENE LIQUID	51,000	51,000	0	51,000
3	8040-22	METHOPRENE BRIQUETTES	57,500	57,500	0	57,500
3	8040-23	30 DAY BRIQUETTES	5,300	5,300	0	5,300
3	8040-24	METHOPRENE PELLETS	210,000	210,000	0	210,000
3	8040-32	BACILLUS SPHAERICUS FG	120,000	100,000	0	100,000
3	8040-35	BACILLUS SPHAERICUS/Bti GRANULES	150,000	150,000	0	150,000
3	8040-37	BACILLUS SPHAERICUS WDG	21,000	21,000	0	21,000
3	8040-38	BACILLUS SPHAERICUS WSP	5,000	5,000	0	5,000
3	8040-40	NEW PRODUCTS and TRIALS	4,000	4,000	0	4,000
3	8040-43	Bti WDG	8,300	5,000	0	5,000
3	8040-44	BACILLUS SPHAERICUS/Bti WSP	5,000	12,500	0	12,500
3	8040-45	BVA13	200	60	0	60
3	8040-46	PYRETHRIN, e.g. Merus 2.0	4,700	2,500	0	2,500
3	8040-47	SPINOSAD	20,000	15,000	0	15,000
3	8040-48	Bti/METHOPRENE GRANULES	21,000	77,000	0	77,000
HERBICIDES						
3	8040-41	WEED CONTROL (district grounds)	75	75	0	75
YELLOWJACKET					0	
3	8040-51	WASP FREEZE	2,050	2,050	0	2,050
3	8040-53	DRIONE	9,000	9,000	0	9,000
SPECIALTY PRODUCTS						
3	8040-73	FLUSH for FOGGERS	250	100	0	100
3	8040-81	BAGS of SAND	150	150	0	150
3	8040-99	MARIN WATER PERMIT (hydrant)	2,200	2,200	0	2,200
TOTAL:			840,125	873,035	0	873,035

OPERATIONS - DEPT. 3			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>PEST ABATEMENT SUPPLIES</u>						
3	8041-01	DRY ICE (Ops and Lab)	12,000	12,000	0	12,000
TOTAL:			12,000	12,000	0	12,000
<u>SPRAY and FIELD EQUIPMENT</u>						
SPRAYERS						
3	8042-01	4 gal. BACKPACK SPRAYERS	700	250	0	250
3	8042-02	1 gal. CAN SPRAYERS	700	500	0	500
3	8042-04	HIGH VOLUME LARVICIDE SPRAYER	3,000	0	0	0
3	8042-05	BACKPACK ULV FOGGERS	6,700	7800	100	7,900
SEEDERS and LIGHT TRAPS						
3	8042-22	ADULT MOSQUITO TRAPS (replacement trap	1,500	1,500	0	1500
FIELD EQUIPMENT						
3	8042-31	FIELD SUPPLIES, e.g., shovels, machetes, buc	1,000	600	0	600
3	8042-32	DIPPERS	150	150	0	150
3	8042-35	FIELD EQUIPMENT, e.g., GPS, anemometers,	750	3,000	0	3,000
YELLOWJACKET						
3	8042-42	YJ FIELD EQUIPMENT	465	650	0	650
WATER EQUIPMENT						
3	8042-55	KAYAK and ROWBOATS	250	250	0	250
3	8042-56	SAFETY EQUIPMENT for BOATS	300	300	0	300
TOTAL:			15,515	15,000	100	15,100
<u>SOURCE REDUCTION</u>						
3	8043-01	SOURCE REDUCTION SUPPLIES	750	400	0	400
3	8043-10	PERMITS/MAINTENANCE (access to sources)	15,500	15,500	0	15,500
TOTAL:			16,250	15,900	0	15,900
<u>CLOTHING AND PERSONAL SUPPLIES</u>						
3	8050-01	UNIFORMS	20,000	24,000	0	24,000
3	8050-31	RAIN GEAR	2,020	2,020	0	2,020
3	8050-41	WORK GLOVES	200	420	0	420
3	8050-51	RUBBER BOOTS	2,200	2,200	0	2,200
3	8050-61	BEE SUIT and GLOVES	1,800	1,200	0	1,200

OPERATIONS - DEPT. 3			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>CLOTHING AND PERSONAL SUPPLIES (continued)</u>						
3	8050-92	PERSONNEL TRUCK EQUIPMENT	1,000	700	0	700
3	8050-93	I.D. CARDS and BADGES	450	250	500	750
TOTAL:			27,670	30,790	500	31,290
<u>SAFETY EQUIPMENT - OPERATIONS</u>						
3	8055-01	EYE WEAR and EYE GLASS WIPES	500	500	0	500
3	8055-11	SAFETY GLOVES	400	400	0	400
3	8055-21	RESPIRATORS	1,000	1,000	370	2,000
3	8055-41	FIRST AID SUPPLIES and KITS	2,300	2,300	2,987	5,287
3	8055-42	SPILL KITS	350	350	0	350
3	8055-43	TICK REPELLENTS	300	300	0	300
3	8055-44	POISON OAK WIPES, SUNSCREEN and SANITIZERS	200	200	0	200
3	8055-51	EYE WASH	225	225	0	225
3	8055-81	EAR WEAR	500	500	0	500
3	8055-91	ATV HELMETS	500	500	0	500
TOTAL:			6,275	6,275	3,357	10,262
<u>COMMUNICATIONS</u>						
3	8060-01	CELL PHONE CONTRACT	27,000	27,000	0	27,000
TOTAL:			27,000	27,000	0	27,000
<u>HOUSEHOLD SUPPLIES</u>						
3	8090-21	VEHICLES	300	300	0	300
TOTAL:			300	300	0	300
<u>FISH SUPPLIES</u>						
3	8140-50	FISH CONTAINERS	200	50	0	50
3	8140-51	FISH FOOD	200	200	0	200
3	8140-52	CLEANING SUPPLIES	125	125	0	125
3	8140-54	WATER QUALITY SUPPLIES	400	300	0	300
3	8140-56	EQUIPMENT and MAINTENANCE	600	450	0	450
3	8140-57	FISH FIELD SUPPLIES, e.g. buckets, nets	650	650	0	650
3	8140-58	PURCHASE MOSQUITO FISH	1,600	1,600	0	1,600
TOTAL:			3,775	3,375	0	3,375

OPERATIONS - DEPT. 3			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>OFFICE EXPENSE</u>						
3	8170-10	OPERATIONS OFFICE SUPPLIES	250	250	0	250
		TOTAL:	250	250	0	250
<u>CAPITAL OUTLAY EXPENSE</u>						
1	8299-99	OPERATIONS - CAPITAL OUTLAY	0	0	0	0
		TOTAL:	0	0	0	0
		GRAND TOTAL EXPENSES for DEPT. 3:	949,160	983,925	3,957	988,512

SHOP - DEPT. 4			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
SAFETY EQUIPMENT						
4	8055-61	FIRE EXTINGUISHERS	1,500	1,500	0	1,500
4	8055-71	SAFETY MATERIALS, SUPPLIES and HIPP LAWS	2,000	2,000	0	2,000
		TOTAL:	3,500	3,500	0	3,500
HOUSEHOLD SUPPLIES						
4	8090-01	HOUSEHOLD SUPPLIES for SHOP	200	200	0	200
4	8090-02	JANITORIAL SUPPLIES	700	700	0	700
		TOTAL:	900	900	0	900
ACCIDENTS						
4	8105-01	VEHICLES	0	0	0	0
4	8105-11	ATV	0	0	0	0
4	8105-21	ARGO	0	0	0	0
4	8105-31	TRAILERS	0	0	0	0
		TOTAL:	0	0	0	0
SHOP PROJECTS						
4	8110-81	TRUCK MOUNT WATER TANKS	3,000	3,000	0	3000
		TOTAL:	3,000	3,000	0	3,000
MAINTENANCE BOATS and FORKLIFT						
4	8115-01	REPAIRS on BOATS and FORKLIFT	2,000	2,000	0	2000
		TOTAL:	2,000	2,000	0	2,000
MAINTENANCE TRAILERS						
4	8116-01	REPAIRS on ALL TRAILERS	2,000	2,000	0	2000
		TOTAL:	2,000	2,000	0	2,000
MAINTENANCE ATV'S						
4	8117-01	BIKES	3,700	3,500	0	3,500
4	8117-11	ARGO'S (tracks, rims, tires, transmissions)	30,000	30,000	0	30,000
4	8117-13	GATOR	100	100	0	100
		TOTAL:	33,800	33,600	0	33,600

SHOP - DEPT. 4			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>MAINTENANCE LARGE FIELD EQUIPMENT</u>						
4	8119-21	LARGE FIELD EQUIPMENT, e.g., LITE FOOT, KOMATSU, PB100	3,500	3,500	0	3,500
TOTAL:			3,500	3,500	0	3,500
<u>MAINTENANCE VEHICLES</u>						
4	8120-01	VEHICLES	29,500	29,500	0	29,500
TOTAL:			29,500	29,500	0	29,500
<u>MAINTENANCE SPRAY and FIELD EQUIPMENT</u>						
4	8121-01	POWER SPRAYERS	1,300	1,300	0	1,300
4	8121-11	4 gal. BACKPACK SPRAYERS	200	200	0	200
4	8121-31	FOGGERS	1,000	1,000	0	1,000
4	8121-41	MOSQUITO TRAPS, e.g., MOTORS, BATTERIES, ETC.	1,000	1,000	0	1,000
4	8121-51	POWER SEEDERS	200	200	0	200
4	8121-61	FIELD EQUIPMENT, e.g., GRANULATORS, ETC.	1,000	1,000	0	1,000
TOTAL:			4,700	4,700	0	4,700
<u>MAINTENANCE CELL PHONES</u>						
4	8122-01	REPAIRS and REPLACEMENTS	650	700	0	700
TOTAL:			650	700	0	700
<u>MAINTENANCE SHOP</u>						
4	8124-01	WASTE CYCLE SERVICE	300	400	0	400
4	8124-11	WELDING SUPPLIES	500	500	0	500
4	8124-21	SHOP EQUIPMENT	200	200	0	200
TOTAL:			1,000	1,100	0	1,100
<u>SHOP TOOLS and GARAGE EQUIPMENT</u>						
4	8220-01	SMALL TOOLS	1,200	1,200	0	1,200
4	8220-21	GARAGE EQUIPMENT	1,200	1,200	0	1,200
4	8220-31	POWER TOOLS	500	500	0	500
4	8220-41	STEEL	1,500	1,500	0	1,500
4	8220-51	LOCKS and KEYS	500	500	0	500
TOTAL:			4,900	4,900	0	4,900

SHOP - DEPT. 4			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
BUILDING MAINTENANCE and IMPROVEMENTS						
4	8221-01	SHOP	2,500	4,200	0	4,200
4	8221-11	GARAGE	1,400	1,400	0	1,400
4	8221-21	ADMIN BUILDING	10,000	43,000	5,000	48,000
4	8221-31	GROUNDS	52,000	21,000	0	21,000
4	8221-51	LAB	500	500	0	500
4	8221-61	PREVENTIVE MAINTENANCE	6,000	4,500	0	4,500
TOTAL:			72,400	74,600	5,000	79,600
CAPITAL OUTLAY EXPENSE						
1	8299-99	SHOP - CAPITAL OUTLAY	0	0	0	0
TOTAL:			0	0	0	0
GRAND TOTAL EXPENSES for DEPT. 4:			161,850	164,000	5,000	169,000

PUBLIC RELATIONS - DEPT. 5			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>OFFICE EXPENSE</u>						
5	8170-38	TECHNICAL BOOKS	0	0	0	0
TOTAL:			0	0	0	0
<u>VIDEO PRODUCTION</u>						
5	8231-03	COMMUNITY OUTREACH VIDEO	5,500	5,500	695	6,195
TOTAL:			5,500	5,500	695	6,195
<u>PUBLIC RELATIONS</u>						
5	8241-11	PRINTING EXPENSE (misc. pamphlets, fish stickers)	9,500	9,500	0	9,500
5	8241-12	PUBLIC OPEN HOUSE	0	15,000	0	15,000
5	8241-41	FAIRS in MARIN and SONOMA COUNTY	3,000	5,000	0	5,000
5	8241-61	BILINGUAL PRINTING EXPENSE	500	500	0	500
5	8241-62	PRESENTATION SUPPLIES	12,900	12,900	0	12,900
TOTAL:			25,900	42,900	0	42,900
<u>CAPITAL OUTLAY EXPENSE</u>						
1	8299-99	PUBLIC RELATIONS - CAPITAL OUTLAY	0	0	0	0
TOTAL:			0	0	0	0
GRAND TOTAL EXPENSES for PUBLIC RELATIONS DEPT. 5:			31,400	48,400	695	49,095

EDUCATION - DEPT. 5			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>MEMBERSHIPS</u>						
5	8150-35	ENTOMOLOGICAL SOCIETY of AMERICA	250	250	0	250
TOTAL:			250	250	0	250
<u>EDUCATIONAL</u>						
5	8241-01	SCHOOL PRESENTATION SUPPLIES	9,000	9,000	0	9,000
5	8241-02	CONTINUING EDUCATION MATERIALS (in-house)	550	550	0	550
5	8241-03	TICK EDUCATION PACKETS	2,000	2,000	0	2,000
TOTAL:			11,550	11,550	0	11,550
<u>CAPITAL OUTLAY EXPENSE</u>						
1	8299-99	EDUCATION - CAPITAL OUTLAY	0	0	0	0
TOTAL:			0	0	0	0
GRAND TOTAL EXPENSES for EDUCATION DEPT. 5:			11,800	11,800	0	11,800

INFORMATION TECHNOLOGY - DEPT. 6			APPROVED AMENDED 2017/18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>OFFICE EQUIPMENT MAINTENANCE</u>						
6	8123-01	COMPUTERS and LAPTOPS	35,500	8,000	0	8,000
6	8123-03	NETWORK APPLIANCES/EQUIPMENT	2,650	500	0	500
6	8123-10	PHONE EQUIPMENT	1,000	500	0	500
6	8123-21	PRINTERS (ink cartridges, repairs, etc.)	6,000	6,000	0	6,000
6	8123-22	CAMERA SYSTEM	2,500	0	0	0
6	8123-81	WEB DESIGN,HOSTING, PHOTOGRAPHY	6,000	7,000	3,000	10,000
		TOTAL:	53,650	22,000	3,000	25,000
<u>OFFICE EXPENSE</u>						
6	8170-51	COMPUTER SOFTWARE	5,500	4,000	0	4,000
6	8170-55	COMPUTER STORAGE and HARDWARE	1,000	500	0	500
		TOTAL:	6,500	4,500	0	4,500
<u>PROFESSIONAL SERVICES</u>						
6	8180-70	EDGEWAVE - tags email spam, etc.	1,250	1,300	0	1,300
6	8180-98	SHORETEL PHONE SYSTEM	13,000	13,650	0	13,650
		TOTAL:	14,250	14,950	0	14,950
<u>CAPITAL OUTLAY EXPENSE</u>						
1	8299-99	INFORMATION TECHNOLOGY - CAPITAL OUTLAY	0	0	0	0
		TOTAL:	0	0	0	0
GRAND TOTAL EXPENSES for DEPT. 6:			74,400	41,450	3,000	44,450

CAPITAL REPLACEMENT (pg. 1 of 2)			APPROVED AMENDED 2017-18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
CONSTRUCTION						
0	5540-16	Replace flooring Boardroom, halls & lobby	33,306	0	0	0
TOTAL:			33,306	0	0	0
TOTAL FOR CONSTRUCTION PROJECTS 0-5540:			33,306	0	0	0
EQUIPMENT: COMPUTERS and OFFICE						
0	5550-01	Laptops (Operations Staff)				
0	5550-01	Shoretel server				
0	5550-01	Improved Audio System Boardroom				
0	5550-01	(4) Security Cameras				
TOTAL:			0	0	0	0
EQUIPMENT: FURNITURE						
0	5550-11					
TOTAL:			0	0	0	0
EQUIPMENT: LAB/CHICKEN COOPS						
0	5550-21					
TOTAL:			0	0	0	0

CAPITAL REPLACEMENT (continued, pg. 2 of 2)				APPROVED AMENDED 2017-18 Budget	APPROVED BUDGET FY 2018/19	AMEND +/-	DRAFT AMENDED BUDGET FY 2018/19
<u>EQUIPMENT: COMMUNICATIONS</u>							
0	5550-31						
		TOTAL:	0	0		0	
<u>EQUIPMENT: VEHICLES</u>							
0	5550-41			36,350	5,149	41,499	
		TOTAL:	0	36,350	5,149	41,499	
<u>EQUIPMENT: EDUCATION / PUBLIC RELATIONS</u>							
		TOTAL:	0	0	0	0	
		TOTAL FOR EQUIPMENT 0-5550:	0	0	0	0	
<u>EQUIPMENT: OFF ROAD and TRAILERS</u>							
		TOTAL:	0	0	0	0	
<u>EQUIPMENT: TOOLS - MANUAL</u>							
0	5551-11						
		TOTAL:	0	0	0	0	
<u>EQUIPMENT: TOOLS - AUTOMATIC and FIELD APPLICATION EQUIPMENT</u>							
		TOTAL:	0	0	0	0	
		TOTAL FOR OTHER EQUIPMENT 0-5551:	0	0	0	0	
		GRAND TOTAL for CAPITAL REPLACEMENT:	33,306	36,350	5,149	41,499	

Manager's Report

- Trustee Davis, Financial Manager Jennifer Crayne and I participated in the Vector Control Joint Powers Agency (our insurers) Annual Training Workshop and Board of Directors meeting held on March 6, 7 & 8. Trustee Davis and Manager Smith serve on the Board.
- Early next month, Trustee Davis, Trustee Schulze and I will attend the MVCAC Legislative Days event and Spring Meeting in Sacramento. On the final day, we will visit our legislators to inform them of our operations and to advance our interests in the Legislature.
- At the daylong Mosquito Management Workshop to be held on March 26th at the San Francisco Estuary Institute, Trustee Hootkins and I will give a talk on CEQA issues as well as data collection and analysis by mosquito districts. As noted in his report, Erik Hawk will also be featured as a presenter. Attendees will include major permitting agencies, wetland project proponents, scientists and land managers.
- The public opinion survey conducted by Godbe Research encountered some delays due to an error by the survey contracting firm, which is located in Las Vegas. At no cost to the District or Godbe Research, the firm conducted several hundred more surveys to correct their mistake. However, this delayed by two weeks the availability of the results for analysis. As soon as possible, we will provide an estimate for when the results will be reported.
- Enclosed with the Board packet is the 2018 Vector Surveillance Report prepared by Scientific Programs Manager Kelly Liebman.
- Public relations Director Nizza Sequeira and I recently issued a Request for Proposals for the redesign and upgrade of the District's web site.
- The District's recent safety record continues to be very good. A safety recognition meeting was held in mid-February at which further training was conducted. A spring safety meeting is in the planning stages at which we will conduct driver training as well as focusing on other current and relevant safety topics.
- Preparations are under way for painting the exterior of the main building. Wet weather has precluded application of the paint samples to the exterior of the building.
- With Mr. Ives' presentations complete, staff are working with CSDA staff to pursue the District of Distinction Award. Recently we learned that first we must apply for renewal of the Certificate of Excellence in Transparency Award, which is valid for two years at a time.
- President McCaffery advises that there will likely be a meeting of the Board on April 10 to consider the results of the public opinion survey. Meetings in May and June are likely to be necessary to deal with the annual budget, engineer's reports and the hearings related to levying the two benefit assessments.
- I will present updates to the County of Marin Board of Supervisors and the City Council of Rohnert Park on Tuesday March 26th.

March 13, 2019

- Two electric vehicle chargers (with J-1772 connectors) are now available for Trustees to use during committee or board meetings. The chargers are in covered spaces in the northern end of the fish building. The locations are marked on the pavement outside. Two bays were repurposed there as the fish rearing equipment there is no longer used. Installation costs were minimal because we purchased the charging units on sale and the electrician used existing circuits and breakers no longer needed for the former fish rearing operation.
- District staff will be at the following events: Sonoma Ag Days, Sonoma County Home Show and Marin Farm Day.
- In an effort to improve the landscaping and grounds, a specialized company will remove eight tree stumps and plant six or seven new trees to replace the diseased and dying trees removed last year.

Assistant Manager's Report

- Surveillance conducted after recent large scale mosquito larvicide applications (e.g. via helicopter), have shown significant larval mosquito mortality. Due to the timing of recent storm events, a relatively small portion of the larval populations reached the pupal stage and will hatch as adults. Operations staff will monitor the adult populations closely and attempt to minimize the potential for public health issues.
- As anticipated, the recent atmospheric river rain events have resulted in seasonal wetlands and tidal marshes with extremely high water levels. There have also been several levee breaches. For example, levee breaches have occurred in Novato (Hamilton area and Highway 37 area near Atherton Ave.) and in rural areas of Sonoma. There is potential for significant mosquito production to occur as result of the flooding issues. Operations staff will monitor these areas closely, perform mosquito control operations as necessary and work with the appropriate property owners and agencies to consider potential mosquito source reduction opportunities.
- I was contacted by Marin County Flood Control to assist with the recent flooding issues in the Highway 37 corridor in Novato. The Field Supervisors and I were able to assist in the effort by transporting Marin County Flood Control staff, CalTrans staff and contractors throughout the area with the District's airboat to plan for remedial actions. We also contributed to the repair process of a large water pump. Our experience and knowledge of specific properties was helpful. Video footage of us operating the airboat was aired on local news stations and the District's full name was mentioned as an assisting agency. It is likely that we will continue to assist.
- Kelly Liebman (Scientific Programs Manager), Phil Smith and I will be attending a mosquito control workshop organized via the Wetlands Regional Monitoring Program this month. Phil and I will be speaking at the workshop. Land managers and staff from regulatory agencies will be in attendance.

March 13, 2019

- Swimming pools in the burned area (October 2017 wildfires) continue to produce mosquitoes. Staff are currently working in teams to perform surveillance and treatment as quickly as possible.
- Laboratory staff are preparing for the upcoming mosquito trapping and mosquito-borne disease surveillance season. Collecting ticks has been difficult due to the magnitudes of recent storm events. Laboratory staff are working diligently to get out into the field between storms and collect as many ticks as possible.

Marin/Sonoma Mosquito and Vector Control District 2018 Vector Surveillance Report

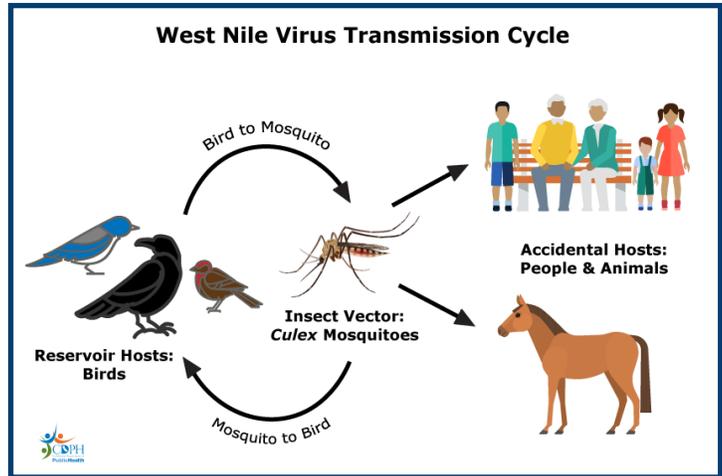


Laboratory Program Objectives

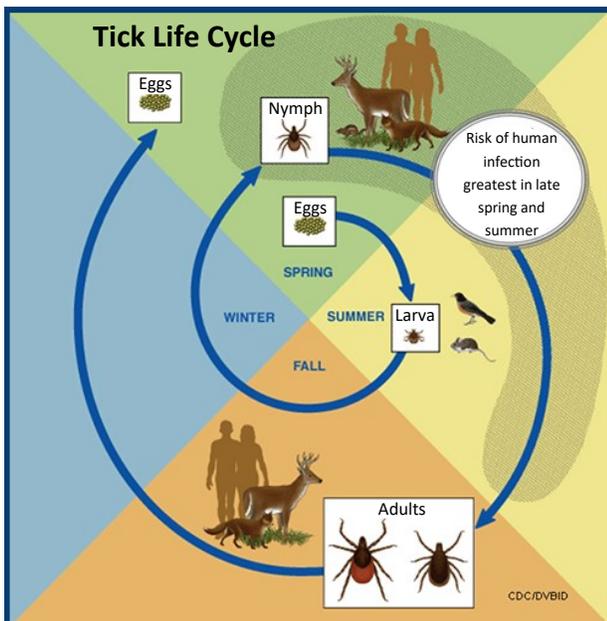
Arbovirus Surveillance Program

The Marin/Sonoma Mosquito and Vector Control District (the District) maintains a multifaceted surveillance program for arboviruses, including West Nile virus (WNV), St. Louis encephalitis virus (SLEV) and western equine encephalitis virus (WEEV). The District utilizes both active (mosquito trapping) and passive (dead bird and human reports) monitoring techniques to detect and quantify the intensity of virus transmission in the region in order to predict areas of elevated disease risk. This assessment is used by the District to direct critical vector control interventions to effectively protect human health.

Since 2014, the District has conducted enhanced invasive mosquito surveillance efforts. In addition to larval and adult surveillance for invasive *Aedes* mosquito species, the District also investigates travel-related cases of Zika virus. All potential vector species present in these areas are tested for chikungunya, dengue and Zika viruses, as well as WNV, SLEV and WEEV. As of 2018, no invasive *Aedes* mosquitoes have been identified in Marin or Sonoma counties.



Tick and Tick-borne Disease Surveillance Program



During the winter and spring seasons, District laboratory staff collect ticks from trails in state and regional parks and recreation areas throughout Marin and Sonoma counties. Ticks are collected by dragging a 1 meter square flannel flag on the ground and in vegetation along trails. Ticks are identified and separated by species, sex and life stage to be tested for pathogens when appropriate. Three main species are typically collected: *Dermacentor occidentalis* (the Pacific Coast tick), *Dermacentor variabilis* (the American dog tick), and *Ixodes pacificus* (the western black-legged tick).

Ixodes pacificus is the common tick species in the area that transmits the Lyme disease causing bacteria *Borrelia burgdorferi*. Adults and nymphs of this species are tested for this pathogen, as well as *Borrelia miyamotoi*, a bacteria that can cause a relapsing-fever type illness. To date, no cases of *B. miyamotoi* have been reported in California.

Executive Summary—Arbovirus Surveillance Program

In 2018, 143 mosquito pools from Marin County and 506 pools from Sonoma County were tested for WNV, SLEV and WEEV. WNV was detected in one (1) mosquito pool from Sonoma County. There were no detections of WNV in mosquito pools from Marin County. A total of 21 dead birds were reported to the District, of which 14 were viable for WNV testing. All birds tested negative. There were no human cases of WNV in Marin or Sonoma counties.

In 2018, the California Department of Public Health (CDPH) reported two (2) travel-associated cases of Zika virus in Sonoma County and one (1) travel-associated case in Marin County. Six (6) mosquito pools collected during Zika virus probable case follow-ups were tested for chikungunya, dengue and Zika viruses, as well as WNV, SLEV and WEEV. All pools tested negative for all viruses.

WNV detections 2004—2018

Year	Humans	Dead Birds	Mosquito Pools	Sentinel Chickens
2004	0	72	1	0
2005	1	92	0	0
2006	1	29	5	3
2007	1	23	1	0
2008	0	12	2	0
2009	0	Not Tested	0	0
2010	0	Not Tested	0	0
2011	0	Not Tested	2	0
2012	0	28	3	1
2013	2	46	5	3
2014	0	43	12	3
2015	1	14	12	0
2016	0	13	2	Not Tested
2017	0	6	1	Not Tested
2018	0	0	1	Not Tested

Mosquito pools by species

Species	Number of Pools
<i>Culex erythrothorax</i>	276
<i>Culex pipiens</i>	58
<i>Culex stigmatosoma</i>	124
<i>Culex tarsalis</i>	189
<i>Culex thriambus</i>	2

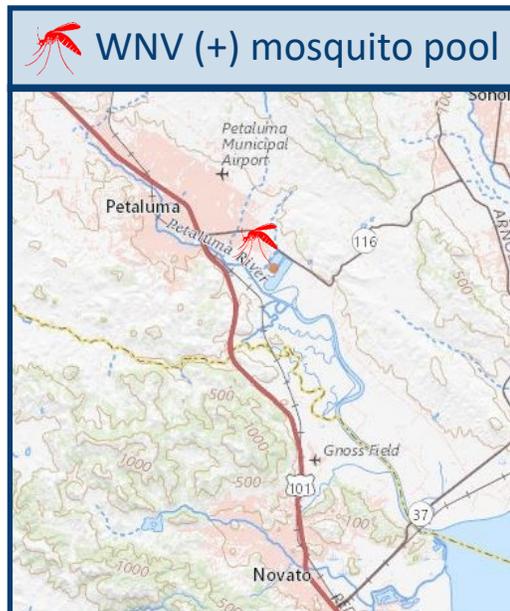
Birds by city 2018

Marin County

City	Processed	Tested	WNV+
Corte Madera	1	1	0
Novato	1	0	0
San Rafael	1	0	0

Sonoma County

City	Processed	Tested	WNV+
Glen Ellen	2	1	0
Petaluma	5	5	0
Santa Rosa	8	5	0
Sebastopol	3	2	0



Executive Summary—Tick Surveillance Program

In 2018, staff from the District sampled trails in state parks, regional parks and the Marin Municipal Water District (MMWD). A total of 28 trail sampling events occurred during the season, resulting in 89 *Ixodes pacificus* adults and 183 *Ixodes pacificus* nymphs being collected for testing. A multiplex PCR assay was used to test these samples for *Borrelia burgdorferi* (the causative agent of Lyme disease) and *Borrelia miyamotoi*.



Ixodes pacificus nymph, adult male and adult female



Removing a tick with forceps



District biologist flagging for ticks

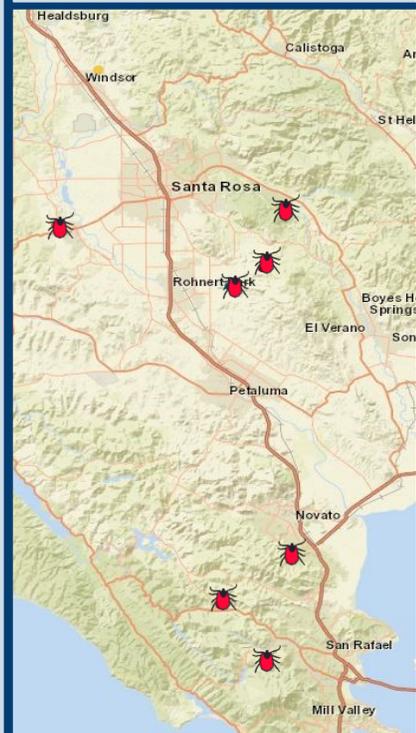


2018 Tick Surveillance Overview



- 28 sampling events at 7 regional and state parks and the MMWD
- 3 pools of adult ticks collected in Marin County and 2 collected in Sonoma County tested positive for *Borrelia burgdorferi* (pg 4)
- 4 nymphs collected in Marin County and 1 collected in Sonoma County tested positive for *B. burgdorferi* (pg 5)
- 2 nymphs collected in Marin County tested positive for *B. miyamotoi*, and 1 nymph from Sonoma County tested positive for both *B. burgdorferi* and *B. miyamotoi* (pg 5)

Surveillance Sites



2018 Adult Tick Testing

Of the 89 adult *Ixodes pacificus* ticks tested in 2018, 5 pools tested positive for *Borrelia burgdorferi*, giving an overall minimum infection prevalence (MIP) of 5.6%. The 10 year average MIP for adult ticks in Marin and Sonoma counties is 2.0%.

MIP = (number of positive tick pools/total ticks tested)*100

Marin County parks and recreation areas had 3 positive pools out of a total of 43 adults tested, for an MIR of 7.0%. Parks in Sonoma County had 2 positive pools out of 46 adults tested for a rate of 4.3%.

No adult tick pools tested positive for *Borrelia miyamotoi* in 2018.

Please note that the MIR may not reflect the true infection prevalence when a small number of ticks are collected. Generally speaking, the accuracy of the MIR improves as sample size increases. Overall sample size in 2018 is lower than previous years, which could account for variability in the MIP's for both Marin and Sonoma counties.

Park/Trail	Ticks Tested	Pools Tested	Pos. Pools	MIP	Park/Trail	Ticks Tested	Pools Tested	Pos. Pools	MIP
Indian Valley OSP	2	2	1	50.0%	Annadel SP	6	3	0	0%
Waterfall Trail	2	2	0		Cobblestone Trail	5	2	0	
Schwindt Trail	0	0	0		Lawndale Trail	1	1	0	
MMWD	9	3	0	0%	Crane Creek RP	5	2	0	0%
Alex Forman Trail	9	3	0		Creek/Fiddleneck Trails	5	2	0	
Pumpkin Ridge Trail	0	0	0		N. Sonoma Mountain RP	35	9	2	5.7%
Roy's Redwoods	32	7	2	6.3%	Umbrella Tree Trail	35	9	2	
Rim Trail	32	7	2		Ragle Ranch RP	0	0	0	0%
Marin Total	43	12	3	7.0%	Thistle/Hilltop Trails	0	0	0	
					Sonoma Total	46	14	2	4.3%

Tick Testing Protocol

Molecular Techniques for Pathogen Detection — The District tests *Ixodes pacificus* ticks for the presence of *Borrelia burgdorferi* (the bacterium that causes Lyme disease) and *Borrelia miyamotoi* using real-time polymerase chain reaction (RT-PCR) technology.

DNA is extracted from individual nymphs and pools of up to five (5) adult ticks using the MagMax™ automated Sample Prep System. RT-PCR is performed on the Applied Biosystems® 7500 Real-Time PCR System, using TaqMan® probe-based detection. Results are posted on the District website and reported to state and regional parks and the Marin Municipal Water District.



Preparing ticks for RT-PCR testing

2018 Nymphal Tick Testing

To increase the accuracy of local Lyme disease risk assessment, the District began testing nymphal *Ixodes pacificus* ticks individually in 2015. Of the 183 nymphs tested, 5 tested positive for *B. burgdorferi*, giving an overall infection rate (IR) of 2.73% for all parks sampled. The 10-year MIP for nymphs in Marin and Sonoma counties is 4.3%.

IR= (number of infected ticks/number of ticks tested)*100

Marin County parks and recreation areas had 4 positive nymphs out of a total of 70 nymphs tested, for an IR of 5.7%. The 10-year MIP is 4.3%. Parks in Sonoma County had 1 positive individual out of 113, for an IR of 0.9%. The 10-year MIP is 4.3%.

It should be noted that variability in the overall IR from year to year is often observed. In 2015, for example, nymphs collected at N. Sonoma Mountain Regional Park had a *B. burgdorferi* IR of 11.1%, while in 2018 none of the 113 nymphs tested harbored the pathogen. Overall sample size in 2018 is lower than previous years, which could account for variability in the IR's for both Marin and Sonoma counties.

Borrelia miyamotoi positive samples

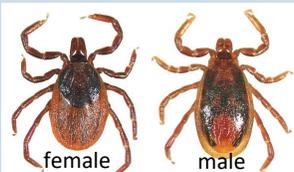
All individual and pooled ticks are tested for both *Borrelia burgdorferi* and *Borrelia miyamotoi*. In 2018, three (3) nymphs tested positive for *Borrelia miyamotoi*; two (2) nymphs collected from the Alex Forman trail at the MMWD and one (1) collected from the Cobblestone Trail at Annadel State Park. The nymph collected from Annadel SP tested positive for both *Borrelia burgdorferi* and *Borrelia miyamotoi*, indicating that a single tick can carry both pathogens in nature.

Park/Trail	Ticks Tested	Pos. Ticks	IR
Indian Valley OSP	9	0	0%
Waterfall Trail	5	0	
Schwindt Trail	4	0	
MMWD	32	1	3.1%
Alex Forman Trail	30	1	
Pumpkin Ridge Trail	2	0	
Roy's Redwoods	29	3	10.3%
Rim Trail	29	3	
Marin Total	70	4	5.7%

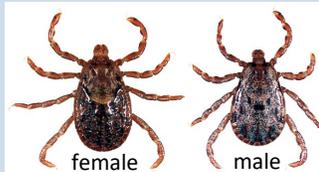
Park/Trail	Ticks Tested	Pos. Ticks	IR
Annadel SP	20	1	5.0%
Cobblestone Trail	20	1	
Lawndale Trail	0	0	
Crane Creek RP	0	0	0%
Creek/Fiddleneck Trails	0	0	
N. Sonoma Mountain RP	93	0	0%
Umbrella Tree Trail	93	0	
Ragle Ranch RP	0	0	0%
Thistle/Hilltop Trails	0	0	
Sonoma Total	113	1	0.9%

Common Ticks of California

Western Black-legged Tick
Ixodes pacificus



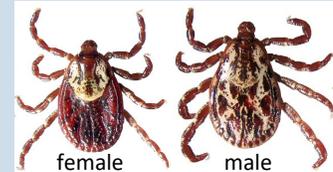
Pacific Coast Tick
Dermacentor occidentalis



Brown Dog Tick
Rhipicephalus sanguineus



American Dog Tick
Dermacentor variabilis



Pictures from TickEncounter: Resource Center

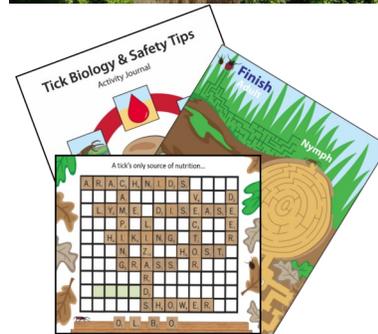
Outreach and Education

Although the District does not conduct tick control, it maintains an active program to raise awareness of ticks and tick-borne diseases, with a focus on tick safety. District staff conduct occupational tick safety training sessions and work with local parks to post signs warning hikers about ticks on trails.

The District also connects with the public through participation in a wide variety of local fairs and community events, and gives presentations on ticks and Lyme disease to schools and community groups. "Tick School" is taught by the District's Education Program Specialist, and is available for grades K-8. Students learn about the tick life cycle and habitats where ticks can be found, as well as why ticks are dangerous and how they can protect themselves from bites.

To find out more about the District's tick education and outreach programs, or to schedule a presentation, visit our website:

www.msosquito.com.



Examples of tick educational materials

Tick Safety Tips

Before entering tick habitat, take the following precautions:

- Consider applying an effective tick repellent to exposed skin. Repellents recommended by the California Department of Public Health include DEET, picaridin, IR3535 and oil of lemon eucalyptus.
- Consider treating clothes/personal outdoor equipment with an acaricide containing permethrin.
- Wear light-colored clothing (making it easier to spot ticks).
- Wear long pants, long sleeves and long socks whenever possible. This makes it more difficult for ticks to get to your skin.

While in tick habitat:

- Stay on trails. Adult ticks are typically more abundant on uphill sides of trails.
- Avoid contact with nymph habitat, including leaf litter, downed logs and tree trunks.
- Periodically check people and animals for ticks.

After exiting tick habitat:

- Check people and animals for ticks.
- Tumble dry clothes in a dryer on high heat for 10 minutes to kill ticks after you come indoors.
- Shower after coming indoors and carefully check for ticks.
- Properly remove any attached ticks immediately.

Contact Us

For more information about our services and programs:

Marin/Sonoma Mosquito & Vector Control District

595 Helman Lane
Cotati, CA 94931

(707) 285-2200

Visit us on the web at
www.msosquito.com



Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

February 13, 2019

NO QUORUM – WORKSHOP NOTES

1. **CALL TO ORDER**

President McCaffery called the gathering to order at 7:07 pm.

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

Members present:

Ackerman, Bruce

Blair, Ken

Davis, Tamara

Gallian, Laurie

Harlem, Pamela

Hootkins, Susan

Kinser, Alannah

Rowland Jr., Herb

Schulze, Ed

Snyder, Richard

Witt, David

McCaffery, Shaun

Members absent:

Bloom, Gail

Deicke, Art

Giovanatto, Carol

Glass, Una

Khush, Ranjiv

Naythons, Matthew

Sagues, Paul

Open seats: Corte Madera, Cotati, Rohnert Park, one Marin County at Large and one Sonoma County at Large

Others present:

Phil Smith, District Manager

Erik Hawk, Assistant Manager

Dawn Williams, Confidential Administrative Assistant

A quorum was not present, and due notice had been published.

President McCaffery declared the absence of a quorum and the meeting was canceled.

Next, a training workshop led by Brent Ives of BHI Consulting was held followed by reports from Trustees and staff who attended the 2019 Mosquito Vector Control Association of California (MVCAC) Annual Conference.

Workshop with Brent Ives of BHI Consulting (70 minutes)

Brent Ives presented the final workshop in the series of the four training sessions required as part of the process of qualifying the District to apply for the California Special Districts Association's (CSDA) "District of Distinction" award. Mr. Ives indicated that the goal of this Leadership Academy is to provide the District's board members with the knowledge and skills to enable them to better understand their role and function well as effective members of the governance team. The titles of the topics covered in this fourth session were as follows:

How Boards Effectively Carry Out Their Mission & Monitor their District

❖ Set the District's Future Direction

- Each board member should stay focused on the important policy issues, not administrative, day-to-day issues that the board employs staff to handle.

- Think about the future and understand trends and the needs of the clients of the District.
 - ◆ Current Reality
 - ◆ Desired Future

❖ Classic Structure of Setting Direction Documents

- Mission
- Vision
- Values
- Goals
- Objectives
- Work Plan

❖ What is Strategic Planning

- The term means a variety of things to almost everyone
- A higher level, directional planning tool, serving to support a clear mission and move a clear, deliberate vision forward
- It can become the guiding articulation of the vision. To this vision, we (the TEAM) can become dedicated
- The development of this high-level visionary, guiding, enduring roadmap is a TEAM effort

❖ What is Strategic Thinking

- In order to think strategically, you must begin with the Mission and:
 1. Confirm it
 2. Identify, Analyze and Consider to leverage future opportunities
 3. Identify, Analyze and mitigate risks
 4. Identify, Analyze and guard against threats

5. Each strategic tactic or goal must then be linked in support of the Mission... answering the question, “why” about each.
 - ◆ Why challenges consist of:
 - The Board/Manager/Employee/Public relationships
 - Economic growth, stagnation
 - Shifting, aging workforce
 - Evolving regulations
 - Working with Boards
 - State budget issues/takes/requirements

❖ **Benefits of Strategic Plans**

Given the need and challenges of agencies, why bother?

- Promotes good governance principles
- It is the right project for the whole TEAM to work on
- Provides CLARITY for all
- Provides clear purpose for our work
- Forces higher purpose planning
- Becomes an enduring planning tool for the agency
- Provides an opportunity for common ground

Considers strengths, weaknesses, opportunities and threats in a planned deliberate way

- Allows focus to mitigate vulnerabilities
- Gathers broad input
- Useful in the development of clear performance expectations
- Creates basis for performance management

❖ **Types of Strategic Planning**

The type of choices can vary around intent or need.

- Vision Oriented Strategic Plan
- Conceptual Strategic Plan
- Intentional Strategic Plan
- Strategic Focus Plan

Outline of a Strategic Plan

- Mission Statement
- Vision
- Core Values
- Strategic Elements

The question of Inclusivity

- Simply includes others in the process
- Means differing or graduated levels of “inclusive”
- Not always accepted. Some believe in this approach, some don’t
- At times, is the only way to achieve what needs to be achieved
- Can include employees, citizens, user groups, stakeholders, contractors, Board/Commission/Council members, or others
- Usually entails working on issues relating to the stakeholder involved

❖ **Board Workshop Mission**

- Your purpose, charter, what justifies our existence, fuels our commitment and motivation
- This is the drive engine – it must be right – it only rarely changes
- Everything this District does or anyone attached to it can be traced back to this
- Each part of vision and strategy must support this Mission

❖ **Board Workshop Vision**

Vision puts Mission into action to make Change

- The Vision drives the Mission forward
- The Vision also implies and demands strategy
- Realizing a Vision requires action

❖ **Board Workshop Strategic Elements**

- Regulatory Compliance
- Natural Resource Management
- Infrastructure Management

Use Your Plan

- Integrate into the budgeting process
- Make it part of your capital planning
- Make it part of agenda items and staff reports

Maintain the Plan

- Manage the plan annually

Review the Process Outline

- Gather Input
- Do a Board Workshop
- Write the Document Draft
- Tone Check
- Document Refinement
- Board Approval
- Use and Share Your Plan
- Annually Manage/Update

Make it Real

- Revisit it annually as your tool
- Show that it works
- Use it as the roadmap
- Integrate it – in your agenda etc.
- Promote it as your Plan
- Distribute it to the Public
- Annually refine the document

Engage with wider Community

- Understand the public needs and wants
- Understand where the district is not meeting public needs
- Communicate what you are doing to meet those needs and the progress you are making or not
- Make an effort to understand those you may not know, may not agree with and may not like

Monitor, Evaluate and Revise for Accountability

- Finding the right degree of monitoring is difficult. Do too much and you waste time and resources without benefit and risk micromanaging staff. Do too little and the board loses accountability.
- The board should focus on results not how things are done (that's the staff arena)

Reports from Staff and Trustees who attended the 2019 Mosquito Vector Control Association of California (MVCAC) Annual Conference

Trustee Davis spoke about the excellent keynote presentation given by Dr. Ronald Rosenberg of the Centers for Disease Control (CDC), who noted that with respect to many infectious diseases, “The most effective disease prevention and response efforts will be vector control efforts.” She also noted that Alameda County Vector Control performs disease testing on rodents and thought that since feral cats, possums, rats and fleas carry disease it would be a great idea if our District would start testing as well. The need for more research on ticks is evident and she hoped that the District would do more research on ticks. Lastly, she noted that a statewide survey was conducted by MVCAC regarding the public’s knowledge about mosquito control and special districts. The results were interesting: 64.4% of the public were aware of vector control, 82.2% felt vector control is a valuable service and 75.1% felt the public has a lot to do with preventing the production of mosquitoes.

Trustee Schulze added that with regard to this statewide survey he found it interesting that 37% of the public were worried about the risk of pesticides. He also mentioned a UCSF presentation on tick-borne pathogens on small rodents, and also spoke about the presentation on the rodent issue and homeless populations in the Oakland area. He noted that the presentation given by our own Education Specialist Eric Engh was very well done. The drone presentations were not as good as he expected, as he would have liked to hear more about lessons learned and what to do when starting out or what brands of drone to purchase. To conclude, he found the tennis racket research (mosquito collection cages) fascinating; this is where mosquitoes are tested after aerial pesticide applications.

Trustee Hootkins stated that she gained some useful knowledge from Alameda County Vector Control and their work with the homeless populations in and around Oakland. She learned that the best bait for rodents is peanut butter and canned mackerel and for the treatment of oriental rat fleas, the material used is Drione. One group talked about the development of GIS based “heat maps” to predict future West Nile virus activity. There were about three years of research documenting the female mosquitoes and the contributing factors included population density and proximity to

rice growing areas. Trustee Hootkins recapped the part of the presentation by Ronald Rosenberg in which he explained the difficulty in finding out what the next major virus or disease would be and how difficult it is to predict it. He highlighted the key role that vector control played in dealing with Zika virus so effectively in the U.S.

Assistant Manager Hawk mentioned that this particular conference was one of the best he had attended in the 17 years he has been with the District. He recognized the work of the American Mosquito Control Association (AMCA), specifically President Bill Walton, a Professor at UC Riverside. Dr Walton mentioned the new mosquito control handbook that should help guide Federal Fish and Wildlife service managers on how to deal with mosquito control challenges. There are good aspects to this document but there are also some issues that worry mosquito districts.

Invasive *Aedes* mosquitoes was another topic discussed. A researcher talked about trapping human odor and using it on sticky traps, noting that these performed better than the more costly high tech BG sentinel traps. There was a good presentation about mosquito surveillance strategies and using volunteers from the community and another good session on pesticide resistance. There were many interesting talks on ticks; one in particular about *Borrelia miyamotoi*, which is another tick-borne disease that is becoming more prevalent. There were talks on tick source reduction and treatments as well. The aforementioned keynote speaker Ronald Rosenberg identified the state of California as having the best vector control of any state in the U.S. Dr. Rosenberg also mentioned that novel viruses and diseases are coming and we should be prepared for that. The talks on drones went well; one of them covered the certification process that mosquito districts must undergo to be able to apply materials with a drone. There were wetland talks that were informative because they pertain to some of our issues at our District such as the work performed by the District at the Petaluma Sewage & Water Recycling Plant. Lastly, he recognized Eric Engh, the District's Education Specialist, for his outstanding presentation at the conference.

Trustee Gallian reiterated Dr. Rosenberg's statement that with modern air travel timetables, you could go anywhere in the world within 48 hours, with the exception of the continent of Antarctica. She voiced that this is very eye-opening when you think how fast diseases can now travel. She also remembered from the previous conference that the San Gabriel Valley district had presented on using a text messaging system in order to contact owners of unmaintained swimming pools. This time they spoke how the project came to fruition, saving much staff time and resources. Trustee Gallian attended the ethics training at the conference and recommended that if one has the opportunity, the live training is well worth it. In conclusion, she felt the conference was quite diverse and well balanced.

Trustee Carol Giovanatto provided a written report that was handed out to everyone present.

The workshop concluded at 9:00 pm.