

San Mateo County Mosquito and Vector Control District



6/12/2013

Approved District Budget 2013/2014

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

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

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

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

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

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

FISCAL YEAR 2013-2014 BUDGET & ASSESSMENT REPORT

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San Mateo County
Mosquito and Vector Control District

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Burlingame CA 94010
(650) 344-8592 • Fax (650) 344-3843
www.smcmad.org

June 12, 2013

Dr. Samuel Lerner, President

Members of the Board of Trustees

Re: FY 13-14 District Budget

I am pleased to present the FY 13-14 Budget to the San Mateo County Mosquito and Vector Control District Trustees. This year's balanced budget is a zero-growth budget (i.e. no increased assessments). This year represents a budget that provides critical services and managing its resources without increased taxation to the residents we serve.

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

Sincerely,

Robert B. Gay
District Manager

Mission Statement Goals

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

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

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

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

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

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

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

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

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

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

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

Strategic Planning Committee

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

Richard Tagg, Town of Woodside

Betsey Schneider, City of San Carlos

Christine Fuller, City of Daly City

Strategic Planning Foundation

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

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

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

Financial Policies

Overview

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

Balanced Budget

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

Fund Structure

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

Fund Balance

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

Investment Policy

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



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

Resolution M -008-13

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT ADOPTING THE FISCAL YEAR 2013-2014 OPERATIONAL BUDGET

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

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

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

WHEREAS, the Board reviewed the Fiscal Year 2013-2014 Budget for the District and determined that said budget conforms to all applicable regulations.

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

Section 1. Recitals.

The recitals set forth above are true and correct.

Section 2. Adoption of Budget

The Board hereby adopts the Fiscal Year 2013-2014 Budget of \$6,829,867, a copy of which is attached hereto and incorporated herein by this reference and which shall be made available for public inspection in the office of the District Manager.

Section 3. Transmit to County

Pursuant to California Health and Safety Code Section 2070(b), the District Manager shall cause a copy of the Fiscal Year 2013-2014 Operational Budget to be transmitted to the San Mateo County Auditor-Controller's Office.

Section 4. Effective Date

This Resolution shall take effect immediately upon its adoption.

Section 5. Certification

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

PASSED, ADOPTED AND APPROVED, THIS 12TH day of June 2013.

Board President, Dr. Sam Lerner

Board Secretary, Leon Nickolas

Counsel, Aimee Armsby

District Manager, Robert Gay

REVENUES

BUDGET – FY 2013-2014

REVENUE SOURCES

The fiscal year runs from July 1, 2013, to June 30, 2014. The District receives revenues from property taxes, Special Mosquito Control Tax, a special benefit assessment that is collected by the County of San Mateo through homeowner property tax bills. These monies are assessed and collected each fiscal year. The District's three main sources of revenue are property taxes, benefit assessment, and the Special Mosquito Control Tax.

Revenue Description

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

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

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

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

Benefit Assessment Revenue: In 2003, the District proposed to increase its service area by annexing the then un-served portions of northern and western San Mateo County. Previously, neither the District, nor any other public agency, provided mosquito control and vector –borne disease protection and prevention services in the northern and western areas of San Mateo County that was outside of the District’s then-current (pre-2003) jurisdictional boundaries. Accordingly, the District executed a Proposition 218-compliant mailed balloting in the winter of 2003. A tabulation of the returned ballots, weighted by their proposed assessment showed 65% support. Hence, the assessment district was formed and the annexation completed. The annual engineers report defines the benefit assessment district that provides funding for the services in the North and West areas (“Annexation Area”) of San Mateo County.

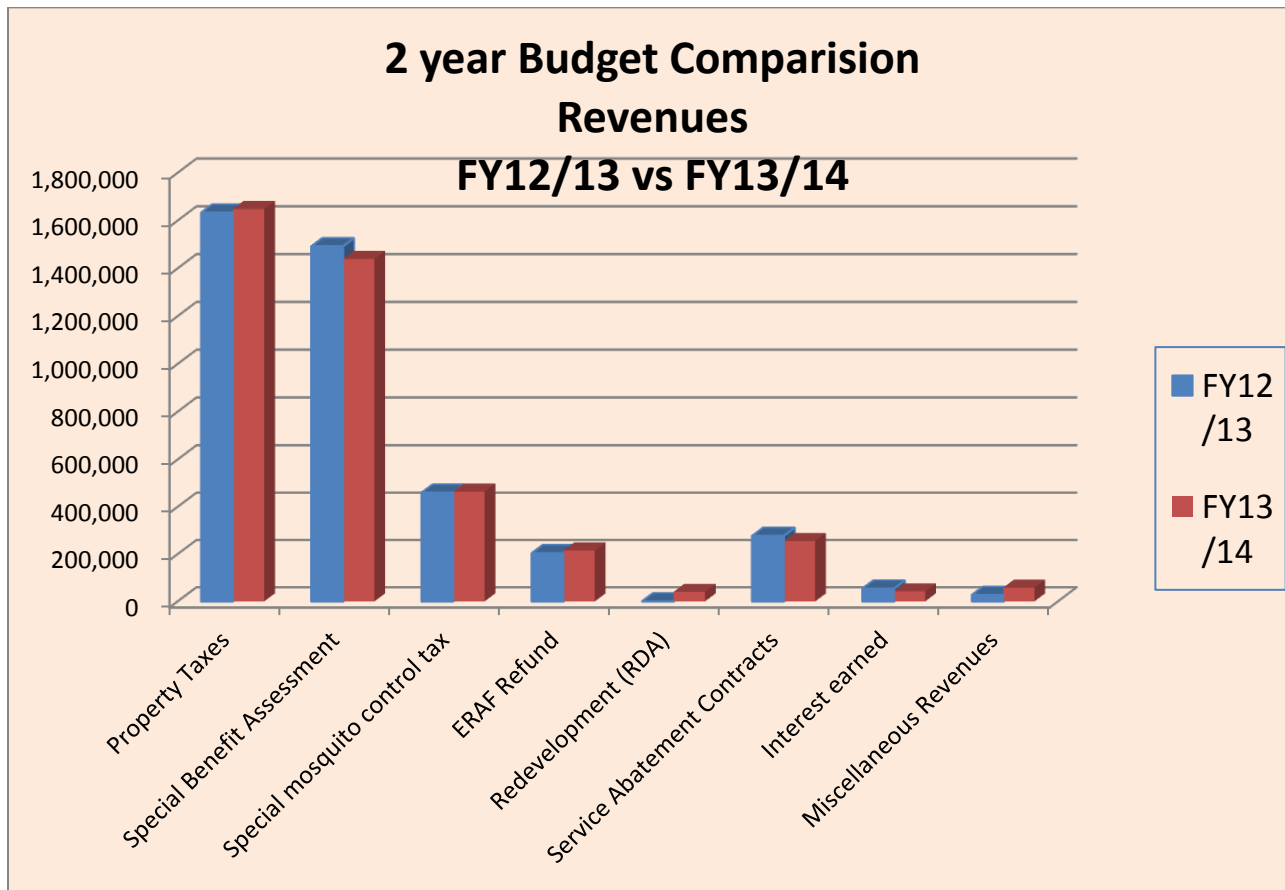
Service Abatement Agreements: Each year the District establishes service abatement agreements with state and local agencies, cities, commercial establishments, sewage treatment plants, for controlling mosquitoes.

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

Budget Comparisons

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

	Amended & Approved	Approved	Difference	% Change
	Budgeted	Budgeted	From 12/13	From 12/13
REVENUES	FY12/13	FY13/14	to 13/14	to 13/14
Property Taxes	1,632,920	1,647,588	14,668	0.9%
Special Benefit Assessment	1,491,980	1,438,911	(53,069)	(3.6%)
Special mosquito control tax	459,585	464,181	4,596	1.0%
ERAF Refund	203,718	215,000	11,282	5.5%
Redevelopment (RDA)	0	40,000	40,000	-
Service Abatement Contracts	276,892	255,000	(21,892)	(7.9%)
Interest earned	53,840	42,000	(11,840)	(22.0%)
Miscellaneous Revenues	27,000	58,000	31,000	114.8%
	4,145,935	4,160,679	14,744	0.36%



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

		Amended & Approved	Approved	Difference	% Change
		Budgeted	Budgeted	From 12/13	From 12/13
		FY12/13	FY13/14	to 13/14	to 13/14
Salary & Benefits					
4111	Regular Full Time	1,325,000	1,515,000	190,000	14%
4161	Regular Part Time	151,000	129,000	(22,000)	(15%)
4311	Social Security	9,000	10,000	1,000	11%
4321	Retirement	395,000	478,000	83,000	21%
4412	Health Insurance	314,635	369,000	54,365	17%
4414	Great-West Deferred Comp	13,000	13,000	-	0%
4415	Medicare Insurance	24,000	24,000	-	0%
4422	Dental Insurance	36,000	38,000	2,000	6%
4431	Vision Insurance Plan	4,700	5,300	600	13%
4440	Commute Benefit	5,000	5,500	500	10%
4442	Long Term Disability	10,000	11,300	1,300	13%
4451	Unemployment Insurance	18,000	18,000	-	0%
4621	AFLAC Insurance	6,200	6,500	300	5%
subtotal		2,311,535	2,622,600	311,065	13%
Services & Supplies					
5111	Agricultural	250,000	250,000	-	0%
5121	Clothing	23,910	23,700	(210)	(1%)
5156	Household	3,980	4,200	220	6%
5171	Medical / Laboratory	5,190	18,800	13,610	262%
5199	Office	20,852	20,100	(752)	(4%)
5233	Special Tools	19,175	16,100	(3,075)	(16%)
5331	Memberships	18,388	18,845	457	2%
5416	Gasoline / Oil	67,000	67,000	-	0%
5428	Miscellaneous Repair	56,140	50,000	(6,140)	(11%)
5472	General Maintenance	9,290	9,300	10	0%
5631	Electric / Gas	7,770	20,900	13,130	169%
5635	Water / Sewer	9,790	9,700	(90)	(1%)
5721	Meetings / Conferences	83,760	91,800	8,040	10%
5856	Services / Consultation	332,865	238,600	(94,265)	(28%)
5966	District Special Expenses	167,620	121,500	(46,120)	(28%)
6712	Telephone	20,300	22,500	2,200	11%
6725	General Liability Insurance	60,000	53,000	(7,000)	(12%)
6731	All Other Insurance	84,096	102,100	18,004	21%
subtotal		1,240,126	1,138,145	(101,981)	(8%)
Fixed Assets					
7311	Equipment	1,300	0	(1,300)	(100%)
subtotal		1,300	0	(1,300)	(100%)
Budget Total		3,552,961	3,760,745	207,784	6%

Capital Project Fund					
Capital Project Fund Services Supplies					
5188-05	Other Misc Exp	1,860	1,800	(60)	(3%)
5233-05	Special Tools	1,300	3,250	1,950	150%
5428-05	Misc Repair	218,000	245,000	27,000	12%
5966-05	District Special Expense	2,000	2,250	250	13%
subtotal		223,160	252,300	29,140	13%
Capital Fund Fixed Assets					
7311-05	Equipment	162,934	144,300	(18,634)	(11%)
8611-05	Appropriate Contingencies	12,066	40,000	27,934	232%
subtotal		175,000	184,300	9,300	5%
Budget Total		398,160	436,600	38,440	10%

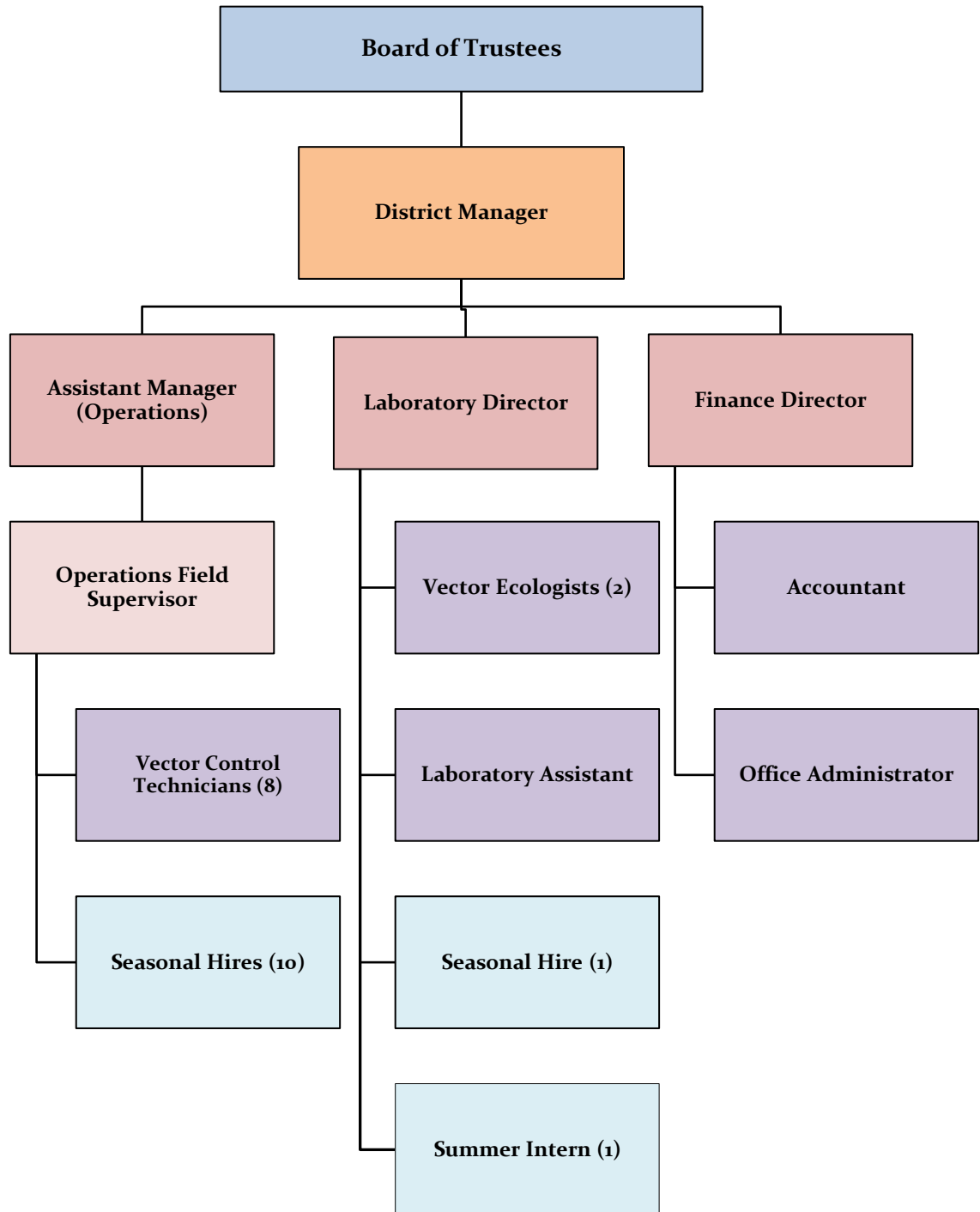
**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Personnel Summary**

FULL TIME STAFF	ACTUAL FY 10/11	ACTUAL FY 11/12	ACTUAL FY 12/13	APPROVED BUDGET FY 13/14
District Manager	1	1	1	1
Assistant Manager	1	1	1	1
Operations Supervisor	1	1	1	1
Vector Control Technicians	10	8	8	8
Laboratory Director	1	1	1	1
Vector Ecologist	3	3	3	2
Laboratory Assistant	-	-	-	1
Finance Director	1	1	1	1
Accountant	1	1	1	1
Office Administrator	1	1	1	1
TOTALS	20	18	18	18

* Seasonal personnel are not included

San Mateo County MVCD

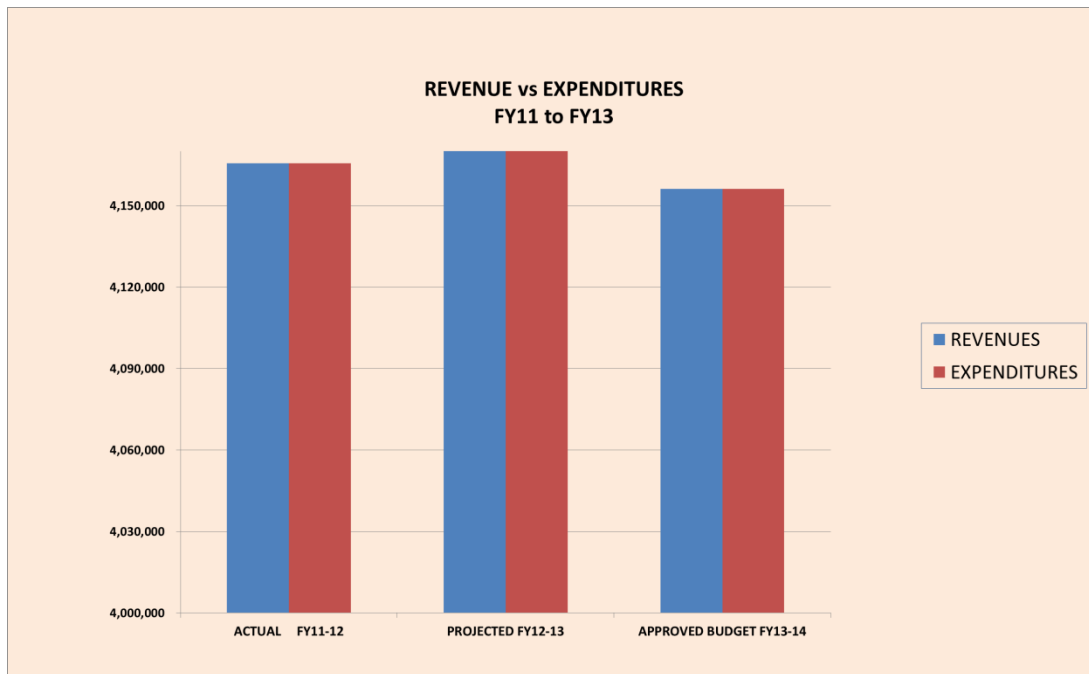
Organizational Chart



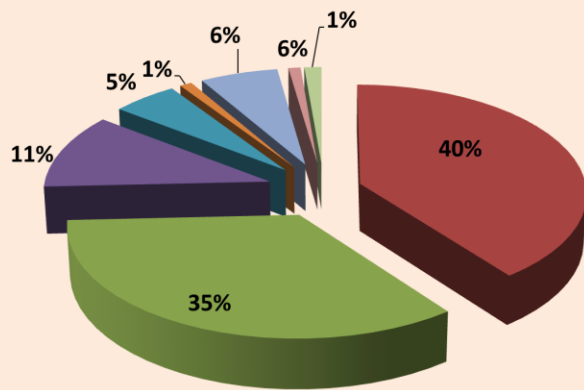
Operational Budget FY13/14

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT REVENUE AND EXPENDITURE SUMMARY FY13/14 BUDGET - General Fund

	ACTUAL FY11-12	PROJECTED FY12-13	% of FY12-13 Total	APPROVED BUDGET FY13-14	% of FY13-14 Total
REVENUES					
Property Taxes	1,599,883	1,614,133	37%	1,647,588	40%
Special Benefit Assessment	1,417,326	1,424,664	33%	1,438,911	35%
Special mosquito control tax	458,855	459,585	11%	464,181	11%
ERAF Refund	194,017	236,011	6%	215,000	5%
Redevelopment (RDA & RPTTF)	81,021	82,007	2%	40,000	1%
Service Abatement Contracts	283,076	277,166	7%	255,000	6%
Interest earned	48,700	37,132	1%	39,400	1%
Miscellaneous Revenues	82,614	75,120	2%	56,000	1%
Total Revenues	4,165,491	4,205,819	99%	4,156,079	100%
EXPENDITURES					
Salaries & Benefits	2,294,640	2,188,029	52%	2,622,600	63%
Services & Supplies	1,181,196	1,055,562	25%	1,138,145	27%
Capital Outlay	-	1,299	0%	-	0%
Reserve Funding	689,654	960,928	23%	395,334	10%
Total Expenditures	4,165,491	4,205,819	100%	4,156,079	100%
NET INCOME	0.00	0.00		0.00	

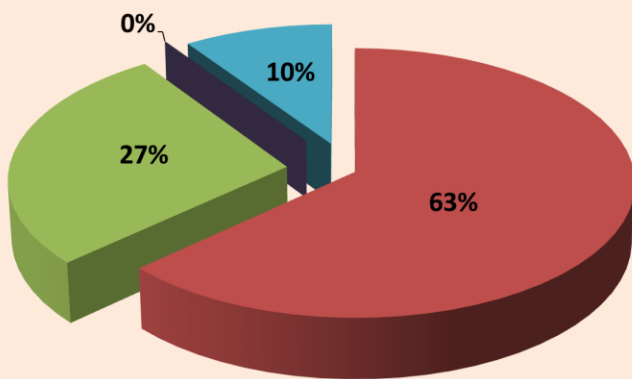


**GENERAL FUND
REVENUES
2013/14 Budget**



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

**GENERAL FUND
EXPENDITURES
2013/14 Budget**



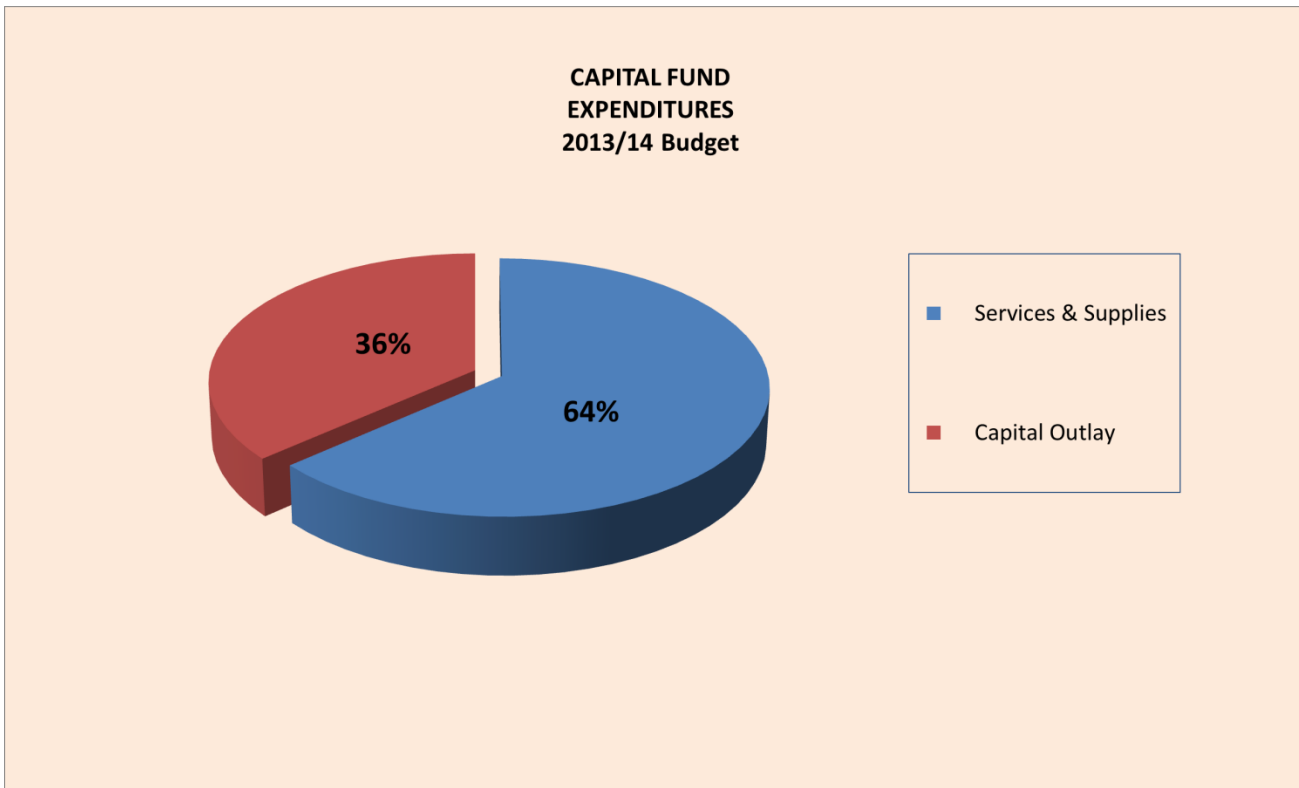
- EXPENDITURES
- Salaries & Benefits
- Services & Supplies
- Capital Outlay
- Reserve Funding

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
REVENUE AND EXPENDITURE SUMMARY
FY13/14 BUDGET - Capital Fund

	ACTUAL FY11-12	PROJECTED FY12-13	% of FY12-13 Total	APPROVED BUDGET FY13-14	% of FY13-14 Total
REVENUES					
Interest earned	2,144	2,519		2,600	
Miscellaneous Revenues	7,052	4,486	64%	2,000	43%
Total Revenues	9,196	7,004	64%	4,600	43%
EXPENDITURES					
Services & Supplies	142,505	122,437	60%	252,300	64%
Capital Outlay	150,443	81,666	40%	144,300	36%
Total Expenditures	292,949	204,102	100%	396,600	100%
NET INCOME	(283,752)	(197,098)		(392,000)	

NOTE:

Net Income shows Negative earnings; however the Capital Fund is not funded by revenues. Funds are transferred to this account from the General Fund as needed (as required by budgeted needs).



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

	Amended & Approved		Amended & Approved		APPROVED	% Change From 11/12 to 12/13	% Change From 12/13 to 13/14
	Previous Fiscal Year		Current Fiscal Year		Next Fiscal Year		
	Expended FY11/12	Budgeted FY11/12	Projected FY12/13	Budgeted FY12/13	Budgeted FY13/14		
Salary & Benefits							
4111 Regular Full Time	1,412,085	1,500,000	1,259,567	1,325,000	1,515,000	(11.7%)	14.3%
4161 Regular Part Time	97,250	104,000	144,433	151,000	129,000	45.2%	(14.6%)
4311 Social Security	7,263	8,000	10,119	9,000	10,000	12.5%	11.1%
4321 Retirement	403,378	406,351	369,924	395,000	478,000	(2.8%)	21.0%
4412 Health Insurance	276,344	278,585	306,433	314,635	369,000	12.9%	17.3%
4414 Great-West Deferred Comp	12,500	11,100	12,000	13,000	13,000	17.1%	0.0%
4415 Medicare Insurance	22,213	24,000	21,499	24,000	24,000	0.0%	0.0%
4422 Dental Insurance	31,211	31,568	28,435	36,000	38,000	14.0%	5.6%
4431 Vision Insurance Plan	4,501	4,543	4,329	4,700	5,300	3.5%	12.8%
4440 Commute Benefit	0	0	3,952	5,000	5,500	-	10.0%
4442 Long Term Disability	8,247	9,000	8,396	10,000	11,300	11.1%	13.0%
4451 Unemployment Insurance	13,553	18,000	14,914	18,000	18,000	0.0%	0.0%
4621 AFLAC Insurance	6,094	6,121	4,030	6,200	6,500	1.3%	4.8%
subtotal	2,294,640	2,401,268	2,188,029	2,311,535	2,622,600	(3.7%)	13.5%
Services & Supplies							
5111 Agricultural	239,565	250,000	214,735	250,000	250,000	0.0%	0.0%
5121 Clothing	17,357	22,850	20,268	23,910	23,700	4.6%	(0.9%)
5156 Household	4,180	3,871	4,105	3,980	4,200	2.8%	5.5%
5171 Medical / Laboratory	3,029	4,100	4,979	5,190	18,800	26.6%	262.2%
5199 Office	18,023	21,080	17,370	20,852	20,100	(1.1%)	(3.6%)
5233 Special Tools	11,846	12,500	10,149	19,175	16,100	53.4%	(16.0%)
5331 Memberships	16,595	18,075	17,161	18,388	18,845	1.7%	2.5%
5416 Gasoline / Oil	55,702	62,000	57,318	67,000	67,000	8.1%	0.0%
5428 Miscellaneous Repair	32,915	64,500	35,045	56,140	50,000	(13.0%)	(10.9%)
5472 General Maintenance	5,273	7,900	6,502	9,290	9,300	17.6%	0.1%
5631 Electric / Gas	4,236	23,000	12,108	7,770	20,900	(66.2%)	169.0%
5635 Water / Sewer	11,462	9,284	7,041	9,790	9,700	5.5%	(0.9%)
5721 Meetings / Conferences	73,446	76,700	61,256	83,760	91,800	9.2%	9.6%
5856 Services / Consultation	502,751	447,479	293,056	332,865	238,600	(25.6%)	(28.3%)
5966 District Special Expenses	29,716	54,349	139,085	167,620	121,500	208.4%	(27.5%)
6712 Telephone	16,089	37,000	15,821	20,300	22,500	(45.1%)	10.8%
6725 General Liability Insurance	57,573	58,000	57,162	60,000	53,000	3.4%	(11.7%)
6731 All Other Insurance	81,438	81,700	82,401	84,096	102,100	2.9%	21.4%
subtotal	1,181,196	1,254,388	1,055,562	1,240,126	1,138,145	(1.1%)	(8.2%)
Fixed Assets							
7311 Equipment	0	0	1,299	1,300	0	-	-
subtotal	0	0	1,299	1,300	0	-	-
Total	3,475,836	3,655,656	3,244,891	3,552,961	3,760,745	(2.8%)	5.8%

Capital Project Fund							
Capital Project Fund Services Supplies							
5188-05 Other Misc Exp	1,379	0	991	1,860	1,800	-	(3.2%)
5233-05 Special Tools	612	2,700	1,300	1,300	3,250	(52%)	150.0%
5428-05 Misc Repair	140,514	141,000	118,629	218,000	245,000	55%	12.4%
5966-05 District Special Expense	0	19,100	1,517	2,000	2,250	(90%)	12.5%
subtotal	142,505	162,800	122,437	223,160	252,300	37.1%	13.1%
Capital Fund Fixed Assets							
7311-05 Equipment	150,443	205,500	81,666	162,934	144,300	(21%)	(11.4%)
8611-05 Appropriate Contingencies	0	30,000	0	12,066	40,000	(60%)	231.5%
subtotal	150,443	235,500	81,666	175,000	184,300	(25.7%)	5.3%
Total	292,949	398,300	204,102	398,160	436,600	(0.0%)	9.7%

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
2013 - 14 GENERAL BUDGET**

General Fund		APPROVED Budget
General Fund Salary & Benefits		
4111	Regular Full Time	1,515,000
4161	Regular Part Time	129,000
4311	Social Security	10,000
4321	Retirement	478,000
4412	Health Insurance	369,000
4414	Great West Deferred Comp	13,000
4415	Medicare Insurance	24,000
4422	Dental Insurance	38,000
4431	Vision Insurance Plan	5,300
4440	Commuter Benefit	5,500
4442	Long Term Disability	11,300
4451	Unemployment Insurance	18,000
4621	AFLAC Insurance	6,500
Subtotal		2,622,600
General Fund Services & Supplies		
5111	Agricultural	250,000
5121	Clothing	23,700
5156	Household	4,200
5171	Medical/Laboratory	18,800
5199	Office	20,100
5233	Special Tools	16,100
5331	Memberships	18,845
5416	Gasoline/Oil	67,000
5428	Miscellaneous Repair	50,000
5472	General Maintenance	9,300
5631	Electric/Gas	20,900
5635	Water/Sewer Disposal	9,700
5721	Meetings/Conferences	91,800
5856	Services/Consultation	238,600
5966	District Special Expenses	121,500
6712	Telephone	22,500
6725	General Liability Insurance	53,000
6731	All Other Insurance	102,100
Subtotal		1,138,145
Expenditures Total		3,760,745
General Fund Contingencies Reserves		
8611	Approp. Contingencies	376,075
8612	General Reserves	2,256,447
General Fund Disbursement Total		6,393,267
Capital Project Fund		
Capital Project Fund Services Supplies		
5188-05	Other Misc Exp	1,800
5233-05	Special Tools	3,250
5428-05	Miscellaneous Repair	245,000
5966-05	District Special Expense	2,250
Subtotal		252,300
Capital Fund Fixed Assets		
7311	Equipment	144,300
Subtotal		144,300
Expenditures Total		396,600
Capital Fund Contingencies Reserves		
8611-05	Approp. Contingencies	40,000
Capital Fund Disbursement Total		436,600

GENERAL FUND

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
BUDGET FOR FY 2013-14**

BUDGET SUMMARY

Acct No.	<u>SALARIES & EMPLOYEE BENEFITS</u>	
4111	Regular Full-Time Positions	1,515,000
4161	Regular Part-Time Positions	129,000
4311	Social Security Insurance	10,000
4321	County Retirement Plan	478,000
4412	Health Insurance	369,000
4414	Great West Deferred Compensation	13,000
4415	Medicare Insurance	24,000
4422	Dental Insurance	38,000
4431	Vision Insurance Plan	5,300
4440	Commute Benefit	5,500
4442	Long Term Disability	11,300
4451	Unemployment Insurance	18,000
4621	AFLAC (Accident Insurance)	6,500
	Subtotal Salaries & Employee Benefits	2,622,600
	 <u>SERVICES & SUPPLIES</u>	
5111	Agricultural (insecticides)	250,000
5121	Clothing	23,700
5156	Household	4,200
5171	Medical/Laboratory	18,800
5199	Office	20,100
5233	Special Tools / Equipment	16,100
5331	Membership (Association dues)	18,845
5416	Gasoline /Oil Grease	67,000
5428	Repair and Maintenance	50,000
5472	General Maintenance	9,300
5631	Electric/Gas	20,900
5635	Water / Sewer	9,700
5721	Meetings / Conferences	91,800
5856	Services / Consultations	238,600
5966	District Special Expense	121,500
6712	Telephone	22,500
6725	General Liability Insurance	53,000
6731	All Other Insurance	102,100
	Subtotal Services & Supplies	1,138,145
	 <u>TOTAL OPERATIONAL BUDGET</u>	3,760,745
	<u>CONTINGENCIES</u>	
8611	10% of Operational Budget/Fixed Assets Budget	376,075
	<u>GENERAL RESERVES</u>	
8612	60% of Operational Budget/Fixed Assets Budget	2,256,447
	 TOTAL BUDGET	6,393,267

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
BUDGET FOR FY 2013-14**

BUDGET DETAIL

SALARIES & EMPLOYEE BENEFITS

Acct No.	Sub Code	Dept Code	Description	Subtotal
4111			Regular Full-Time Positions	1,515,000
4161			Regular Part-Time Employees	129,000
4311			Social Security Insurance	10,000
4321			County Retirement Plan	478,000
<u>Health Insurance</u>				
4412			Employee Medical Insurance	318,000
4412	A2	AD	Retiree Health Reimbursement	46,000
4412	A3	AD	Retiree Prescription	5,000
4412			subtotal Health Insurance	369,000
4414			Great West Deferred Comp	13,000
4415			Medicare Insurance	24,000
<u>Dental Insurance</u>				
4422			Dental Insurance (Delta Dental)	36,000
4422	A2	AD	Employee Dental Reimb	2,000
4422			subtotal Dental Insurance	38,000
4431			Vision Insurance Plan	5,300
4440			Commute Benefit	5,500
4442			Long Term Disability	11,300
4451			Unemployment Insurance	18,000
4621			AFLAC (Accident Insurance)	6,500
TOTAL SALARIES & BENEFITS				2,622,600

LB-Laboratory; OP-Operation; AD-Administration
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SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 BUDGET FOR FY 2013-14

BUDGET DETAIL

SERVICES & SUPPLIES

Sub Dept	Acct No.	Code	Description	Subtotal
	5111		<u>Agricultural (Insecticides)</u>	
	A1	OP	Altosid, Pyrenone, Bti, oil, etc.	250,000
			Total Agricultural (insecticides) 5111	250,000
	5121		<u>Clothing</u>	
	A1	OP	Coveralls/gloves (regular/disposable)	2,000
	A1	LB	Lab Coats	300
	A2	AD	Field jackets/Polo Shirts	2,000
	A3	OP	Rain gear	500
	A4	OP	Uniform service + Logo patches	13,000
	A5	OP	Rubber boots (knee/hip/waders)	3,000
	A6	OP	Work boots	2,000
	A7	OP	Bee Gear Suit	400
	A8	OP	Badges	500
			Total Clothing 5121	23,700
	5156		<u>Household</u>	
	A1	AD	Cleaning supplies, soaps, paper towels, etc.	2,800
	B1	OP	Detergents-Hotsi	1,400
			Total Household 5156	4,200
	5171		<u>Medical/Laboratory</u>	
	A1	OP	Epi Pens / Bee Sting Kits	2,300
	B1	OP	First aid supplies	1,000
			Laboratory supplies	
	C1	LB	Animal Husbandry	500
	C2	LB	Insect Curation	300
	C3	LB	Misc Lab Supplies	1,000
	C4	LB	Lab Bio Waste Disposal	1,500
	C5	LB	Lab Mosquito Blood Service	2,200
	C6	LB	Lab PCR Maintenance & Supplies	10,000
			Total Medical/Laboratory 5171	18,800
	5199		<u>OFFICE EXPENDITURES</u>	
			<u>Office Supplies</u>	
	A1	AD	Postage	2,200
	A2	AD	Misc Office Supplies	7,600
	A3	AD	Water Service	1,200
	A4	AD	Kitchen Supplies	300
			subtotal Office Supplies	11,300
			<u>Printing</u>	
	B2	AD	Checks	500
	C1	AD	Commercial Printing	1,000
			subtotal Printing	1,500
			<u>Public Education</u>	
	D1	LB	Educational Materials/Fairs	1,000
	D2	LB	Presentations/Displays	1,000
	D3	AD	Promotional Items	1,000
			subtotal Public Education	3,000
	E1	OP	Maps	500
	F1	LB	Technical books	1,000
			<u>Subscriptions</u>	
	G3	AD	Subscriptions	200
	G4	AD	Web Site/Internet	300
	G5	AD	Vector Borne and Zoonotic Diseases Publication	800
			subtotal Subscriptions	1,300
	I1	AD	Classified Ads	1,500
			TOTAL Office Expenditures 5199	20,100

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
BUDGET FOR FY 2013-14**

BUDGET DETAIL				
Acct No.	Sub Code	Dept Code	Description	Subtotal
5233			<u>Special Tools / Equipment</u>	
	A1	OP	Shop/maintenance tools	1,000
	C1	LB	Research/mosquito laboratory	5,000
	D1	OP	Field equipment	2,000
	F1	AD	Computer Equipment / Software / Surveillance Camera	3,100
	G1	AD	Audio/Visual	500
			<u>Insect Sampling / Traps</u>	
	E1	LB	Collecting Supplies	1,000
	E2	LB	Dry Ice	3,000
	H1	LB	Rodent Bait Stations	500
			subtotal Insect Sampling / Traps	4,500
			TOTAL Special Tools / Equipment 5233	16,100
5331			<u>Membership (Association dues)</u>	
	A1	AD	MVCAC contractual dues	8,000
	A2	AD	CSDA (Calif. Special Districts Association)	5,000
	A3	AD	Entomological Society of America	250
	A4	AD	AMCA	2,600
	A5	AD	SOVE	200
	A6	AD	CSDA San Mateo Chapter	100
	A7	AD	Pacific Coast Entomological Society	75
	A9	AD	Misc Fees	120
	A11	AD	LAFCO	2,500
			Total Membership (Association dues) 5331	18,845
5416			<u>Gasoline / Oil / Grease</u>	
	A1	OP	Materials	67,000
			Total Gasoline / Oil / Grease 5416	67,000
5428			<u>Misc. Repair and Maintenance</u>	
			<u>Vehicle Repair</u>	
	A1	OP	Tires/balance/alignment/etc.	7,500
	A2	OP	Plugs/filters/batteries/etc.	4,000
	A3	OP	Garage service repairs	5,000
	A4	OP	Smog compliance	500
	A5	OP	Miscellaneous maintenance costs	7,000
	A6	OP	Argo Repairs	1,500
	A7	OP	Trailer Repairs	500
	A8	OP	Boat Repairs	5,000
	A9	OP	Accident Repairs	5,000
			subtotal Vehicle Repair	36,000
			<u>Operations equipment</u>	
	B1	OP	Sprayers/hand cans/parts	2,000
	B2	OP	Power sprayers/motor parts	2,000
	B3	OP	Equipment repairs/parts	2,000
			subtotal Operations equipment	6,000
			<u>Facility Repairs</u>	
	C1	LB	Laboratory equipment repair	2,000
	C2	AD	Office Equipment repairs/parts/Supplies	1,000
	C3	AD	Misc Facility Equipment Repairs	5,000
			subtotal Facility Repairs	8,000
			Total Misc. Repair and Maintenance 5428	50,000

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
BUDGET FOR FY 2013-14**

BUDGET DETAIL				
Acct No.	Sub Code	Dept Code	Description	Subtotal
5472			<u>General Maintenance</u>	
	A1	OP	Paints/brushes/solvents/sealers/adhesives, etc.	500
	A2	OP	Lumber/shelving/glass replacement/plumbing, etc.	500
	A3	OP	Welding Cylinder Refills	300
			<u>Trash pickup service</u>	
	B1	AD	1351 Rollins Rd (Burlingame)	4,000
	C1	AD	Miscellaneous Maintenance repairs	3,000
	D1	OP	District Locks/Keys	1,000
			Total General Maintenance 5472	9,300
5631			<u>Electric / Gas</u>	
	A1	AD	1351 Rollins Rd (Burlingame)	20,000
	A2	AD	890 Barron Ave (Redwood City)	900
			Total Electric / Gas 5631	20,900
5635			<u>Water / Sewer</u>	
	A1	AD	1351 Rollins Rd (Burlingame)	5,500
	A2	AD	890 Barron Ave (Redwood City)	2,500
	A3	AD	CAL Water	1,700
			Total Water / Sewer 5635	9,700
5721			<u>MEETINGS / CONFERENCES</u>	
			<u>Board Meeting Expenses</u>	
	A1	AD	Monthly Trustee expenses	22,000
	A2	AD	Legal Ads	1,000
	A3	AD	Monthly Meeting/Committee Expenses	5,000
	A4	AD	Board Training/Workshops	1,000
	I1	AD	Trustee Field Day	1,200
			subtotal Board Meeting Expenses	30,200
			<u>Conference attendance</u>	
	B1	AD	MVCAC Annual Meeting (2014 in San Diego)	20,000
	B2	AD	AMCA (2014 Seattle)	9,000
	B3	AD	CSDA (2013 Monterey - 4 Trustees)	8,000
	B5	AD	VCJPA	300
	B8	AD	Misc Conferences	3,000
	B9	AD	MVCAC Quarterly Meeting	3,000
	B10	AD	AMCA Washington D.C.	5,000
			subtotal Conference attendance	48,300
			<u>Educational Seminars and Workshops</u>	
	C1	AD	CSDA Workshops	500
	C2	AD	MVCAC Workshops	500
	C3	AD	VCJPA / ERMA Workshops	500
	C4	AD	Staff Training	1,000
	C5	AD	Admin Training	1,500
	C6	LB	Rodent Forum	500
	D1	AD	Misc. Meeting Expenses	5,500
	F1	AD	Tuition Reimbursement	500
	G1	AD	Coastal Region Continuing Education Program	2,800
			subtotal Educational Seminars and Workshops	13,300
			Total Meetings/Conferences 5721	91,800

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
BUDGET FOR FY 2013-14**

BUDGET DETAIL

Acct No.	Sub Code	Dept Code	Description	Subtotal
5856			<u>SERVICES / CONSULTATIONS</u>	
	A1	AD	Audit	15,000
			<u>Computer Consultant</u>	
	B1	AD	ZOA Consulting	8,000
	B2	AD	Computer Tech Support (QuickBooks, Arcview)	500
	G6	AD	Network Maintenance - CompuData	18,500
			subtotal Computer Consultant	27,000
			<u>Tax Roll Collection Services</u>	
	C1	AD	SCI Consultants	22,000
	C2	AD	Engineering Data Services	2,300
			subtotal Tax Roll Collection Services	24,300
			<u>Legal Services</u>	
	D1	AD	County Counsel Legal Services	24,000
	D1	AD	Special Counsel - Grand Jury, Insurance Claim & Other	26,000
			subtotal Legal Services	50,000
	E1	OP	Helicopter Service	30,000
	F1	LB	Certifications of Equipment (Spring)	400
			<u>Maintenance Agreements</u>	
	G1	AD	Pitney Bowes Postage and Copiers	10,000
	G2	AD	Security and Fire Alarm Maintenance	5,000
	G3	AD	Elevator Maintenance (Billed Qtrly)	5,600
	G4	AD	Pond/Landscape Service	12,000
	G5	AD	Voice Mail/Telephone Service	1,000
	G7	AD	HVAC Maintenance/Back Flow Testing	3,000
	G8	AD	Electric Gate Maintenance	1,000
	G9	AD	Lighting Fixtures	500
	G10	AD	Hotsy Machine	1,000
	G11	AD	ArcView	1,700
	H1	AD	City of Burlingame-Alarm Fees	400
	I1	OP	Fire Extinguisher Service	1,000
	J1	AD	Janitorial Service	10,500
	J2	AD	Comcast Maintenance	4,000
	J3	AD	Axcient	1,700
	J4	AD	Microsoft Intune & Email Service	6,500
			subtotal Maintenance Agreements	64,900
	L1	AD	Human Resources Services	15,000
	M1	AD	Payroll Service	7,000
	N1	AD	Union Bank Fees	2,100
	O1	AD	ADP Screening & Selection Fees	2,900
			TOTAL SERVICES / CONSULTATIONS 5856	238,600

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
BUDGET FOR FY 2013-14**

BUDGET DETAIL

Acct No.	Sub Code	Dept Code	Description	Subtotal
5966			<u>District Special Expense</u>	
	A1	OP	Mosquito fish pond maintenance supplies / fish accessories	1,500
	B1	LB	Research projects - Lyme, encephalitis	3,000
	C1	LB	Sentinel chicken flocks / supplies	2,400
	E1	LB	Disease Surveillance	3,300
			<u>Safety Program</u>	
	D1	OP	Miscellaneous / Regulation Compliance	500
	D2	OP	Safety Program General	500
	D3	OP	Safety Glasses	500
	D4	OP	Respirators	2,000
			subtotal Safety Program	3,500
			<u>Permits</u>	
	F1	AD	NPDES	12,000
	F2	LB	Source Reduction (SWRCB)	10,000
	F3	AD	Environmental Health	1,000
	F4	LB	CEQA / PEIR	60,000
			subtotal Permits	83,000
			<u>Advertising</u>	
	H1	AD	Media Advertising	10,000
			<u>MVCAC Research</u>	
	I1	AD	Mosquito Research Foundation	10,000
			<u>Special Assessments</u>	
	J1	AD	Special Assessment - Redwood City	3,200
	J2	AD	Burlingame Storm Drainage Fee	1,600
			subtotal Special Assessments	4,800
			TOTAL District Special Expense 5966	121,500
6712			<u>Telephone</u>	
	A1	AD	Verizon, ATT	20,000
	A2	AD	Phones / Batteries / Accessories	2,500
			Total Telephone 6712	22,500
6725			<u>General Liability Insurance</u>	
	A1	AD	Liability (VCJPA)	53,000
6731			<u>All Other Insurance</u>	
	A1	AD	Worker's Compensation (VCJPA)	72,000
	B1	AD	Non-Owned Aircraft	5,000
	D1	AD	Other VCJPA Insurance Fees	25,100
			Total All Other Insurance 6731	102,100
			TOTAL SERVICES & SUPPLIES	1,138,145

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
BUDGET FOR FY2013-14**

BUDGET DETAIL

Acct No.	Sub Code	Dept Code	Description	Subtotal
Total Operational Budget				3,760,745
CONTINGENCIES				
8611			10% of Operational Budget/Fixed Assets Budget	376,075
GENERAL RESERVES				
8612			60% of Operational Budget/Fixed Assets Budget	2,256,447
TOTAL BUDGET				6,393,267

RESERVE ACCOUNTS

Reserve for Public Health Emergency	500,000
Reserve for Replacements and Emergency Reconstruction	1,000,000
Reserve for Vehicle and Large Equipment Replacement Fund	850,000
Reserve for IT Equipment Replacements	80,000
Reserve for OPEB	250,000
Total Reserve Funds	<u>2,680,000</u>

CAPITAL FUND

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02705 (CAPITAL PROJECT FUND)
BUDGET FOR FY 2013-14**

BUDGET SUMMARY

<u>Acct No.</u>	<u>SERVICES</u>	
5188	Other Misc Expenses	1,800
5233	Special Tools/Instruments	3,250
5428	Misc Repair	245,000
5966	District Special Expense	2,250
	Subtotal	252,300
	<u>FIXED ASSETS</u>	
7311	Equipment	144,300
	Subtotal	144,300
	TOTAL CAPITAL OPERATIONAL BUDGET	396,600
	<u>CONTINGENCIES</u>	
8611	Contingency Funds	40,000
	TOTAL CAPITAL PROJECT BUDGET	436,600

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02705 (CAPITAL PROJECT FUND)
 BUDGET FOR FY 2013-14

BUDGET DETAIL

SERVICES DETAIL

Acct No.	Sub Code	Dept Code	Description	Subtotal
5188			<u>Other Misc Expenses</u>	
	A2	AD	Union Bank Fees	1,800
			Total Other Misc Expenses 5188	1,800
5233			<u>Special Tools (non-fixed asset)</u>	
	B1	OP	Trimmer - Stihl HS-85	650
	B2	OP	Birchmeier Backpack Sprayers	2,600
			Total Special Tools (non-fixed asset) 5233	3,250
5428			<u>Misc Repairs and Maintenance (non-fixed asset)</u>	
	A3	AD	Yard Paving Slurry Mixture	4,000
	A4	AD	Landscape Upgrade	5,000
	A5	AD	Project Engineer and Architectural Fees	5,000
	A9	AD	Misc Building Repairs	46,000
	A10	AD	Earthquake Retrofit	185,000
			Total Misc Repairs and Maintenance (non-fixed asset) 5428	245,000
5966			<u>District Special Expense</u>	
	A3	AD	Office Printers	2,250
			Total District Special Expense 5966	2,250
TOTAL SERVICES				252,300

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02705 (CAPITAL PROJECT FUND)
BUDGET FOR FY2013-14**

BUDGET DETAIL

FIXED ASSETS DETAIL

Acct No.	Sub Code	Dept Code	Description	Subtotal
7311			<u>EQUIPMENT</u>	
			<u>Administrative Equipment</u>	
A1	AD		Computer Equipment Ops	2,900
A2	AD		Computer Equipment Lab	2,500
A3	AD		Computer Equipment Admin	14,700
A4	AD		Replacement Technician Laptops (2)	4,000
A5	AD		Security System / Cameras	4,700
			subtotal Administrative Equipment	28,800
			<u>Vehicular Equipment</u>	
B1	OP		VEHICLES (Owned)	0
B4	OP		VEHICLES (Leases)	8,000
			subtotal Vehicular Equipment	8,000
			<u>Laboratory Equipment</u>	
C1	LB		PCR System (PCR & MagMax)	76,000
			Mix Mill System	9,500
			Autoclav	8,000
			Revco Freezer (-80 degrees)	10,000
			Insectary Freezer	1,000
			Centrifuge	3,000
				107,500
			<u>Operations Equipment</u>	
C6	OP		Fishpond System (for Mosquito fish)	-
			subtotal Lab & Ops Equipment	-
TOTAL FIXED ASSETS				144,300

LB-Laboratory; OP-Operation; AD-Administration

District Reserves

District Reserves

Beginning with FY 2011, the District implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- **Nonspendable fund balance** – amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- **Restricted fund balances** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- **Committed fund balance** – amounts constrained to a specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board of Trustees). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- **Assigned fund balance** – amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority.

In the General Fund, the amount provided to the Vector Control Joint Powers Agency as deposited is assigned.

In the Capital Fund, the amount to be used in capital outlay is assigned.

- **Unassigned fund balances** – amounts that are available for any purpose.

The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This process is completed with adoption and amendment of the General Operational Budget. A fund balance commitment is further indicated in the General Operational Budget as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Trustees through adoption or amendment of the General Operational Budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

Cash and investments consisted of the following at June 30, 2012:

- Petty Cash of \$200
- Cash in County Treasury of \$4,670,254
- Total cash and investments = \$4,670,454

Fund Structure

The fund structure includes the General Fund and the Capital Fund.

- **General Fund**

The General Fund is the primary operating fund of the District. It accounts for all activities of the District except those required to be accounted for in another fund.

- **Capital Fund**

The Capital Fund maintains a fund balance for replacement of District vehicles, large operational or laboratory equipment, and facility preservations. Revenue for the Capital Fund is transferred from the General Fund.

General Fund

- Committed Reserves (Fund Balance)

Committed Reserve for Public Health Emergency (General Fund)

California Health and Safety Code Section 2070 provide that the Board of Trustees can divide the annual budget into categories including a restricted reserve for public health emergencies. The restricted reserve for public health emergencies may only be spent to respond to public health emergencies.

Public Health Emergencies are defined within the California Mosquito-borne Virus Surveillance and Response Plan, California Department of Public Health and the District Arbovirus Surveillance and Response Plan.

The Response Levels of Arbovirus Surveillance and Control activity triggered by environmental and epidemiological conditions include:

- Level 1 – Normal Season
- Level 2 – Emergency Planning
- Level 3 – Epidemic Conditions

The recommended minimum funding amount for the Restricted Reserve for Public Health Emergency is up to 33% of the District’s operating revenue. The funding is based on the minimum cost to implement requirements stated in the California Mosquito-borne Virus Surveillance and Response Plan, California Department of Public Health and the District Arbovirus Surveillance and Response Plan.

Assigned Reserve for Other Post-Employment Benefits (General Fund)

Reserve for Other Post-Employment Benefits – Government Accounting Standards Board Statement 45 (“GASB 45”) Other Post-Employment Benefits (“OPEB”) states that government agencies which offer post-employment benefits, other than pensions, must have an actuarial valuation performed to determine that liability. The OPEB which the District provides are retiree medical health benefits to eligible retirees.

The District engaged Bickmore Risk Services to perform a June 30, 2010 Actuarial Report on GASB 45 Retiree Benefit Valuation. The District has not established an irrevocable OPEB trust and the actuarial study reflected a pay-as-you-go funding policy.

Bickmore Risk Services calculated the GASB 45 actuarial accrued liability (AAL) to be \$1,217,712.

The annual required contribution (ARC) for the fiscal year ending June 30, 2010 was \$141,198.

Contributions for the fiscal year ending June 30, 2010 were reported to be \$29,645, equal to the benefit payments made during the period.

BRS estimated the net OPEB obligation to be \$111,553 for the fiscal year ended June 30, 2010.

BRS assumed the District continues funding on a pay-as-you-go basis for the fiscal year ending June 30, 2011.

- The unfunded actuarial accrued liability will increase to \$1,340,186 and the ARC to be \$150,575.
- If the District's only OPEB contributions continue to be the amount paid on behalf of retirees (estimated to be \$35,974), then the net OPEB obligation is projected to increase to \$226,441 as of June 30, 2011.

The District allocated \$250,000 for meeting the Annual Required Contribution ("ARC") on June 30 2011 by resolution placing \$250,000 temporarily in the VCJPA Member Contingency Trust Fund until a suitable OPEB Trust Fund is established.

Assigned for Operations (General Fund)

The District shall maintain a minimum Reserve for Operations equal to 60% (6 months) of discretionary General Fund revenues. These funds are set-aside because the District receives the majority of its funding from the property taxes and benefit assessment collected by the County of San Mateo. These funds are not transmitted to the District until January, six months into the fiscal year. This is a six month delay in receiving revenue from the beginning of the fiscal year. Therefore, it is imperative that the District has an operating fund to fulfill its general operating costs. Mosquito season in the San Mateo County lasts through the whole year. The delay in receiving funding and not having reserves could inhibit the District's ability in providing services for the benefit

of public health. The recommended maximum level for Reserve for Operations:

- General Reserves 60%
- Contingency Reserves up to 25%

Assigned for Replacement and Emergency Reconstruction (General Fund)

The District shall maintain a reserve for Replacement and Emergency Reconstruction for replacing District buildings and furnishings, and will also serve as an assigned fund balance category for reconstruction of District buildings in the case of earthquakes or other natural disasters.

The recommended maximum funding for this reserve item is an amount equal to replacing the damaged buildings and/or the accumulated amount of depreciation for that particular capital item.

Assigned for Vehicle and Large Equipment Replacement (General Fund)

The District shall maintain a reserve for Vehicle and Large Equipment Replacement for replacing District vehicles and operational and laboratory equipment, and will also serve as an assigned fund balance category for replacement of those items in the case of earthquakes or other natural disasters.

The recommended maximum funding for this reserve item is an amount equal to replacing the vehicles and equipment and/or the accumulated amount of depreciation for that particular capital item.

Assigned for IT Equipment Replacement (General Fund)

The District shall maintain a reserve for IT Equipment Replacement for replacing District IT equipment, and will also serve as an assigned fund balance category for replacement of those items in the case of earthquakes or other natural disasters.

The recommended maximum funding for this reserve item is an amount equal to replacing the IT equipment and/or the accumulated amount of depreciation for that particular capital item.

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
DISTRICT RESERVES
FY13/14 BUDGET**

	ACTUAL FY11-12	Approved Budget FY12-13	Approved Budget FY13-14
Unrestricted Reserve			
Contingency (10% of Operating Budget)	325,516	347,351	376,075
Total Balance	325,516	347,351	376,075
Designated Reserve Accounts			
Reserve for Public Health Emergency	500,000	500,000	500,000
Reserve for Replacements and Emergency Reconstruction	1,000,000	1,000,000	1,000,000
Reserve for Vehicle and Large Equipment Replacement Fund	800,000	850,000	850,000
Reserve for IT Equipment Replacements	-	80,000	80,000
Reserve for OPEB	250,000	250,000	250,000
General Undesignated Reserve (<i>to start new fiscal year</i>)	1,794,937	2,084,103	2,256,447
Total Balance	4,344,937	4,764,103	4,936,447
TOTAL OF FUND BALANCES			
	4,670,453	4,893,344	5,062,144
Restricted Reserve Accounts			
VCJPA Member Contingency Fund	303,953	330,673	336,673
VCJPA Property Contingency Fund	37,626	38,015	38,215
Total Balance	341,579	368,688	374,888
GRAND TOTAL OF FUND BALANCES			
	5,012,032	5,262,032	5,437,032

District Long Term Debt

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

District Investment Policy

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

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