

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
SPECIAL & REGULAR BOARD MEETING**

DATE: January 12, 2022
TIME: 6:00 p.m. (Special Board Meeting will continue into Regular Board Meeting at 7:00 p.m.)
LOCATION: **Teleconference – See Below**

Please note that due to the Shelter in Place Orders issued by Sonoma and Marin Counties Health Officers, and the State of California, options for observing the Board Meeting and for submitting communication regarding the meetings have changed. The Board of Trustees will meet remotely via teleconferencing, as authorized by Assembly Bill 361. A declared state of emergency exists as defined under the California Emergency Services Act. (Gov. Code §§ 52953(e)(1), (e)(4).). State and local officials have imposed or recommended measures to promote social distancing. All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

The Board Meeting Teleconference:

Click the link on the District’s website, <https://www.msosquito.org/board-meetings>, to watch live-streamed meetings. The unique link for each meeting is found on the first page of the applicable agenda (see Zoom Meeting Link below for this meeting).

Public Communication:

The public is welcome to address the Board of Trustees on items listed on the Consent Calendar or on other items not listed on the agenda but within the Board’s jurisdiction during the general Public Comment period. There will also be an opportunity for the public to comment on other agenda items at the time they are discussed. Please raise your hand using the electronic “raise hand” button or provide typed comments via the Q & A button. Both features are available at the bottom of the Zoom screen.

The public may submit comments by:

- 1) Emailing comments to dawnw@msosquito.org or
- 2) Delivering written comments via mail to the District; or
- 3) Participating in the teleconference by calling (669) 900-9128 or joining the videoconference at the link provided below:

[Zoom Meeting Link](#)

The Webinar ID is 871 4267 2161

Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection by contacting the Board Clerk at dawnw@msosquito.org or calling the District’s offices at (707) 285-2200. If, due to a disability, a reasonable accommodation is needed to participate in this meeting, please contact the ADA Coordinator 24 hours in advance of the meeting at (707) 285-2204.

Agendas and supporting documents are also available for review on the District's official noticing bulletin board (595 Helman Lane, Cotati, CA 94931) and at the District's website at: <https://www.msamosquito.org/board-meetings>

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.

*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
Cathy Benediktsson, Tiburon
Gail Bloom, Larkspur
Tamara Davis, Sonoma Co. at Large
Art Deicke, Santa Rosa
Julia Ettlin, Windsor
Laurie Gallian, Sonoma (*First V.P.*)
Susan Hootkins, Petaluma
Ranjiv Khush, San Anselmo
Shaun McCaffery, Healdsburg

Morgan Patton, Marin Co. at Large
Carol Pigoni, Cloverdale (*Secretary*)
Monique Predovich, Ross
Diana Rich, Sebastopol
Herb Rowland, Jr., Novato
Ed Schulze, Marin Co. at Large
Veronica Siwy, Rohnert Park
Richard Snyder, Belvedere (*Second V.P.*)
David Witt, Mill Valley
Pamela Harlem, San Rafael (*President*)

Open Seats:

Corte Madera, Cotati, Sausalito and one Sonoma County at Large

4. 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.

5. **CONSENT CALENDAR**

A. **APPROVAL OF AGENDA**

B.* **Resolution 2021/22-04: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to AB 361**

Staff Report: The attached proposed resolution would authorize the Board of Trustees to continue to hold virtual/teleconference meetings in compliance with AB 361, considering the continued declared state of emergency and recommended social distancing measures.

C.* **MINUTES** – Minutes of Board Meeting held on November 10, 2021.

ACTION NEEDED

INFORMATION ENCLOSED

6. **NEW BUSINESS**

A.* **FINANCIAL REPORTS – Review Financial Reports for November and December 2021.**

Please see attached informational staff report.

RECOMMENDATION BY EXECUTIVE AND BUDGET COMMITTEE: Review the attached financial reports in their new and enhanced layout.

INFORMATION ENCLOSED

B. **2022 Trustee Election Nominations and Election of Officers**

The following list of recommendations for Board Officer positions was submitted by the Nominating Committee at the November 10, 2021 Board meeting.

President – Laurie Gallian

1st Vice-President – Richard Snyder

2nd Vice-President – Carol Pigoni

Secretary – Ranjiv Khush

ACTION NEEDED

COMMITTEE RECOMMENDATION: Review and discuss the Nominating Committee's recommendations. Consider a motion to appoint the Board Officers for 2022.

C. **Passing of the Gavel**

D. **Committee Assignments**

Incoming President Laurie Gallian will invite Trustees to contact her to express their wishes regarding committee assignments for 2022. Trustee Gallian is also exploring the formation of a new committee that would deal with matters relating to climate change, sustainability, and other environmental issues as they pertain to the District's mission and operations.

- E. Approve Signature Card for District Bank Account**
Proposed Signers: President, 1st Vice-President, Secretary, Trustee Davis, Trustee Shaun McCaffery, District Manager Smith, and Assistant Manager Hawk.

Staff Report

The change in authorized signers is a routine matter and is due to the change in Board Officers.

ACTION NEEDED

STAFF RECOMMENDATION: Consider a motion to approve the list of persons authorized to sign checks drawn on the District's Bank Accounts.

- F.* Laboratory Update**
Presentation by Dr. Kelly Liebman, Scientific Programs Manager

INFORMATION ENCLOSED

- G.* Proposed Mid-Year Amendment of FY 2021-22 Annual Budget**
Presentation by Jennifer Crayne, Financial Manager and report and recommendation from the Budget Committee. (*see attached proposed Budget Amendment packet*)

ACTION NEEDED

RECOMMENDED ACTION: Review and discuss the proposed budget amendment. Consider a motion to approve the proposed amendment, including any changes the Board deems appropriate, thereby adopting an amended budget for FY 2021-22.

INFORMATION ENCLOSED

- H.* Proposed Side Letters of Agreement between Marin/Sonoma Mosquito Vector Control District (MSMVCD) and the Western Council of Engineers (WCE) Regarding Holidays**
Please see attached staff report.

ACTION NEEDED

1. **RECOMMENDED ACTION:** Review and discuss this report and the attached proposed Side Letters of Agreement pertaining to:
 - a. Recognition by the District of Juneteenth as a paid holiday beginning in 2022.
 - b. The addition of a requirement to Section 12.1 of the Memoranda of Understanding, specifying that to receive holiday pay, an employee must be in paid status on the workday immediately before a holiday and the workday immediately following the holiday.
2. Consider a motion to accept the Side Letters between MSMVCD and WCE regarding Holidays and authorize the Board President to sign them.

INFORMATION ENCLOSED

- I.* Proposed Amendment to COVID-19 Prevention Program**
Please see attached staff report.

ACTION NEEDED

1. **RECOMMENDED ACTION:** Consider a motion authorizing the District Manager to amend the District's Coronavirus Prevention Program to the extent necessary to conform to the revised regulations issued by Cal/OSHA and the California Department of Public Health. Prior to enacting the change, the District shall fulfill its obligation to provide the Western Council of Engineers with the opportunity to meet and confer over the impacts and effects of changes to the Program.

INFORMATION ENCLOSED

7. COMMITTEE & STAFF REPORTS

- A. Executive Committee**
Report by President Pamela Harlem

8.* MANAGER'S REPORTS

INFORMATION ENCLOSED

9. WRITTEN COMMUNICATIONS

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

10. OPEN TIME FOR BOARD OR STAFF COMMENTS

11. ADJOURNMENT

RESOLUTION NO. 2021/22-04

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
AUTHORIZING REMOTE TELECONFERENCE/VIRTUAL MEETINGS
OF THE DISTRICT PURSUANT TO AB 361**

WHEREAS, the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District (“District”) is committed to preserving and nurturing public access and participation in meetings of the Board; and

WHEREAS, meetings of the Board are open and public, as required by the Ralph M. Brown Act (Government Code Sections 54950 – 54963); and

WHEREAS, the Brown Act makes provisions for remote teleconferencing participation subject to the existence of certain conditions. A required condition is that a state of emergency is declared by the Governor. It is further required that state and/or local officials have imposed or recommended measures to promote social distancing, or, meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board finds that the requisite conditions exist for the District to conduct remote teleconference/virtual meetings without compliance with Government Code Section 54953(b)(3); and

WHEREAS, as a condition of extending the use of the provisions found in Government Code Section 54953(e), the Board must reconsider the circumstances of the State of Emergency that exist, and the Board has done so; and

WHEREAS, the state of emergency and recommended measures to promote social distancing persist currently; specifically, on March 4, 2020, the Governor proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19. In addition, state officials have issued orders imposing or recommending social distancing measures, specifically, the California Department of Public Health has stated that one of the steps that can be taken to slow the spread of COVID-19 is to: “Stay at least 6 feet away from others, whenever possible. This is called social distancing and is very important in preventing the spread of COVID-19;” and

WHEREAS, as a consequence of the State of Emergency and the social distancing recommendations mentioned above, the District desires to have AB 361 procedures in place for the option to provide virtual access to Board meetings, with or without a public meeting location (“AB 361 Option”). Adoption of this Resolution will permit virtual meetings without the need to comply with Government Code Section 54953(b)(3), as authorized by Government Code Section 54953(e), and in such cases, the Board shall comply with the requirements to provide the public with access to the meetings as prescribed in Government Code Section 54953(e)(2); and

WHEREAS, as permitted under AB 361, and when the AB 361 Option is utilized, the District will provide the public with the ability to attend Board meetings virtually. When the AB 361 Option is utilized, members of the public who wish to provide comment may make comments virtually.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District as follows:

SECTION 1. Recitals. The above recitals are incorporated as though set forth in this section.

SECTION 2. Authorization. The Board, and the District Manager or his designee, is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including conducting open and public meetings in accordance with Government Code Section 54953(e) and other applicable provisions of the Brown Act.

SECTION 3. Effective Date. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of: (a) 30 days; or (b) such time as the Board adopts a subsequent resolution in accordance with Government Code Section 54953(e)(3) to extend the time during which the Board may continue to hold teleconference meetings without compliance with Government Code Section 54953(b)(3).

SECTION 4. Severability. Should any provision of this Resolution, or its application to any person or circumstance, be determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Resolution or the application of this Resolution to any other person or circumstance and, to that end, the provisions hereof are severable.

Passed and adopted at a special meeting of the Board of Trustees held January 12, 2022, by the following roll call 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"/>
Cathy Benediktsson	<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"/>
Julia Ettlin	<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"/>
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"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morgan Patton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Monique Predovich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diana Rich	<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"/>
Veronica Siwy	<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"/>
David Witt	<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"/>
Vote Totals:				

ATTEST:

APPROVED:

 Carol Pigoni
 Secretary, Board of Trustees

 Pamela Harlem
 President, Board of Trustees

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

Meeting Held via Videoconference

November 10, 2021

SPECIAL & REGULAR BOARD MEETING MINUTES

1. **CALL TO ORDER**

President Harlem called the meeting to order at 6:05 pm.

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

Members present:

Ackerman, Bruce	<i>Arrived at 6:10</i>	Pigoni, Carol	
Benediktsson, Cathy		Rowland Jr., Herb	
Bloom, Gail		Schulze, Ed	
Davis, Tamara		Siwy, Veronica	
Deicke, Art		Snyder, Richard	
Ettlin, Julia		Witt, David	<i>Arrived at 7:03</i>
Gallian, Laurie	<i>Arrived at 6:08</i>	Harlem, Pamela	
Hootkins, Susan			

Members absent:

Khush, Ranjiv
McCaffery, Shaun
Patton, Morgan
Predovich, Monique
Rich, Diana

Open seats: Corte Madera, Cotati, Sausalito and one Sonoma County at Large

Others present:

Philip Smith, District Manager
Erik Hawk, Assistant Manager
Dawn Williams, Confidential Administrative Assistant
Jennifer Crayne, Financial Manager
Janet Coleson, General Counsel

A quorum was not present at the time of roll call but was attained shortly thereafter and before any agenda items were voted on. A due notice had been published.

4. **PUBLIC TIME**

No Public Comment.

5. **CONSENT CALENDAR**

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

No changes were made.

B. **Resolution 2021/22-03: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to AB 361**

C. **MINUTES** – Minutes of Special Board Meeting held on October 27, 2021.

D. **FINANCIAL**

Warrants – October 2021

October Payroll: \$217,566.51

October Expenditures: \$390,393.80

Total: \$607,960.31

E. **ENDING ACCOUNT BALANCES:**

Operating Fund: \$8,779,313.93

It was M/S Trustee Davis/Trustee Snyder to accept the Consent Calendar which also passed and adopted Resolution 2021/22-03 authorizing Remote Teleconferencing/Virtual Meetings of the District Pursuant to AB 361:

Motion passed with a roll call vote:

***Ayes:** Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Deicke, Trustee Ettlin, Trustee Gallian, Trustee Hootkins, Trustee Pigoni, Trustee Rowland, Trustee Schulze, Trustee Siwy, Trustee Snyder and Trustee Harlem*

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Khush, Trustee McCaffery, Trustee Patton, Trustee Predovich, Trustee Rich and Trustee Witt*

6. **NEW BUSINESS**

A. **Presentation of Fiscal Year (FY) 2020-21 Financial Audit by David Alvey, Partner at Maze & Associates.**

Mr. Alvey reported that Maze recently conducted the District's financial audit for the fiscal year ended June 30, 2021. Three reports were provided to the Board, including the Memorandum of Internal Control (MOIC), Required Communications, and the Basic Financial Statements.

Mr. Alvey noted that Maze had issued an unmodified audit opinion for FY 2020-21, which is the cleanest possible audit opinion. Members of the Audit Committee recommended approval of the FY 2020-21 audit as presented.

It was M/S Trustee Snyder/Trustee Davis to accept the FY 2020-21 Financial Audit.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Deicke, Trustee Ettlin, Trustee Gallian, Trustee Hootkins, Trustee Pigoni, Trustee Rowland, Trustee Schulze, Trustee Siwy, Trustee Snyder and Trustee Harlem

No: (none)

Abstain: (none)

Absent: Trustee Khush, Trustee McCaffery, Trustee Patton, Trustee Predovich, Trustee Rich and Trustee Witt

B. Presentation of the Actuarial Valuation Study of Other Post–Employment Benefits (OPEB) by Marilyn Oliver, Vice President, Bartel & Associates.

Ms. Oliver explained that the purpose of the study was to determine the funded status of the legacy Post-Retirement Medical Plan, as of July 1, 2021, and to establish the actuarially determined contributions (ADCs) for fiscal years 2023 and 2024. The study also provided information to be used as a basis for GASB 75 reporting.

The valuation report showed that the current funded ratio rose to 108% compared with 36% as of July 1, 2019. This positive outcome was due to several factors: the District’s special contribution of \$2.5 million, favorable investment returns, lower than forecast medical premium rates and demographic experience factors.

It was M/S Trustee Davis/Trustee Gallian to accept the Actuarial Valuation Report of Other Post- Employment Benefits (OPEB) provided by Marilyn Oliver of Bartel & Associates.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Deicke, Trustee Ettlin, Trustee Gallian, Trustee Hootkins, Trustee Pigoni, Trustee Rowland, Trustee Schulze, Trustee Siwy, Trustee Snyder, Trustee Witt and Trustee Harlem

No: (none)

Abstain: (none)

Absent: Trustee Khush, Trustee McCaffery, Trustee Patton, Trustee Predovich and Trustee Rich

C. Report from Closed Session held as part of the October 27, 2021, Special Board Meeting.

President Harlem reported on the Board’s discussion of Manager Smith’s performance evaluation. She recommended that the Board extend Manager Smith’s contract as proposed in the agenda item that followed.

D. Second Amendment to District Manager Employment Agreement

It was M/S Trustee Davis/Trustee Snyder to authorize the Board President to execute the Second Amendment to the District Manager Amended and Restated Employment Agreement.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Deicke, Trustee Ettlin, Trustee Gallian, Trustee Hootkins, Trustee Pigoni, Trustee Rowland, Trustee Schulze, Trustee Siwy, Trustee Snyder, Trustee Witt and Trustee Harlem

No: (none)

Abstain: (none)

Absent: Trustee Khush, Trustee McCaffery, Trustee Patton, Trustee Predovich and Trustee Rich

E. Report by Dana Shigley (Management Aide) and Jennifer Crayne (Financial Manager) on progress made toward implementation of the new Financial Management Information System.

Manager Smith referred the Board to the written report.

7. COMMITTEE & STAFF REPORTS

A. Executive Committee

President Harlem explained that most of the committee's deliberations pertained to items on the current agenda and she didn't have any additional items to report on.

B. Nomination Committee

On behalf of the committee, Chair Trustee Schulze provided the following nominations for 2022 Board Officer positions:

President – Laurie Gallian

1st Vice President – Richard Snyder

2nd Vice President – Carol Pigoni

Secretary – Ranjiv Khush

C. Legislative Committee

Trustee Davis explained that the \$1 million in state funding designated to support CalSurv will now be provided annually, unless the monies are otherwise appropriated. She noted that the Centers for Disease Control also contributed \$300,000 to U.C. Davis to fund CalSurv because other states are joining this excellent vector control data reporting and management program.

8. MANAGER'S REPORT

Manager Smith and Assistant Manager Hawk referred the board to their written reports and offered to answer any questions. *(Manager's and Assistant Manager's reports were included in the November Board packet)*

9. WRITTEN COMMUNICATIONS

No written communications.

10. OPEN TIME FOR BOARD OR STAFF COMMENTS

Trustee Gallian suggested that the topic of climate wise objectives and goals should be discussed next year.

Trustee Ettlin inquired about the necessity of providing a COVID booster vaccination. Manager Smith explained that submitting proof of receiving a booster is part of the policy, so it would be prudent and appreciated to do so.

Trustee Snyder expressed his appreciation to Board members and staff, recognizing the District's productive and successful year despite the various challenges we faced. President Harlem endorsed Trustee Snyder's remarks.

Trustee Bloom acknowledged President Harlem for her excellent work as the Board President during 2021.

11. ADJOURNMENT

There being no further business to come before the Board, it was M/S Trustee Davis/Trustee Schulze to adjourn the meeting at 8:39 pm.

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Board of Trustees

Date of Approval

MEMORANDUM

DATE: January 12, 2022

TO: Board of Trustees

FROM: Jennifer Crayne, Financial Manager
Dana Shigley, Management Aide

SUBJECT: Financial Summary – Second Quarter of FY 2021/22



RECOMMENDED ACTION:

1. Review the attached financial reports in their new and enhanced layout.

BACKGROUND:

Implementation of our new financial management software is now substantially complete with only the Budget Development module (in the spring) and the Public View module (January) remaining to implement. The new system provides different reports for the Board and, as previously mentioned, we met with the Executive and Budget Committees to discuss reporting options. Based on direction from the Committees, the Board will receive several reports each month and quarter that provide information needed to monitor the District's budget and overall fiscal condition.

Attached are periodic reports for the months ended November 30 and December 31, 2021 and the quarter ended December 31, 2021. We realize these reports are different than the Board previously reviewed and may be a bit confusing at first. We have created a "helpful hints" document, also attached, to define terms and offer suggestions for how to read these reports. Of course, staff will also be glad to answer any questions you have. After this meeting, these fiscal reports will be placed on the consent calendar monthly, as they were in the past.

Second Quarter Financial Summary and Highlights

Revenues:

The District received its first installment of tax revenues from both Sonoma and Marin County in December. These revenues are shown on the Quarterly Income Statement, attached. The District has received \$5.596 million in tax and assessment revenue this year, 57% of the budgeted amount. The detailed revenue reports from Marin and Sonoma County were received the day this agenda was published and we have not completed significant analysis. After reviewing these revenues further, we will return to the Board for direction if needed.

Expenses:

Overall, the District has spent 43% of the total adopted budget amount, with 50% of the year completed. Staff is recommending adjustment to several accounts in order to bring the budget more in line with currently anticipated expenditures; the Board will consider this item as a separate matter on tonight's agenda. The budget amendment staff report contains additional detail about anticipated expenditures this year.

Net Income and Fund Balances:

As of December 31, the general fund currently has net income for the year of \$1.378 million. The District has \$16.384 million in cash with Marin County, including \$15.318 million in the general fund and \$1.066 million in the capital fund. These cash balances include the Capital, No Income Period, and Public Health Emergency reserves of \$7.924 million.

ATTACHMENTS:

Monthly Reports

Budget Status Report

Vendor Claims Paid

Payroll Summary Report (Object Summary)

Quarterly Reports

Quarterly Revenue Report (Income Statement)

Balance Sheets

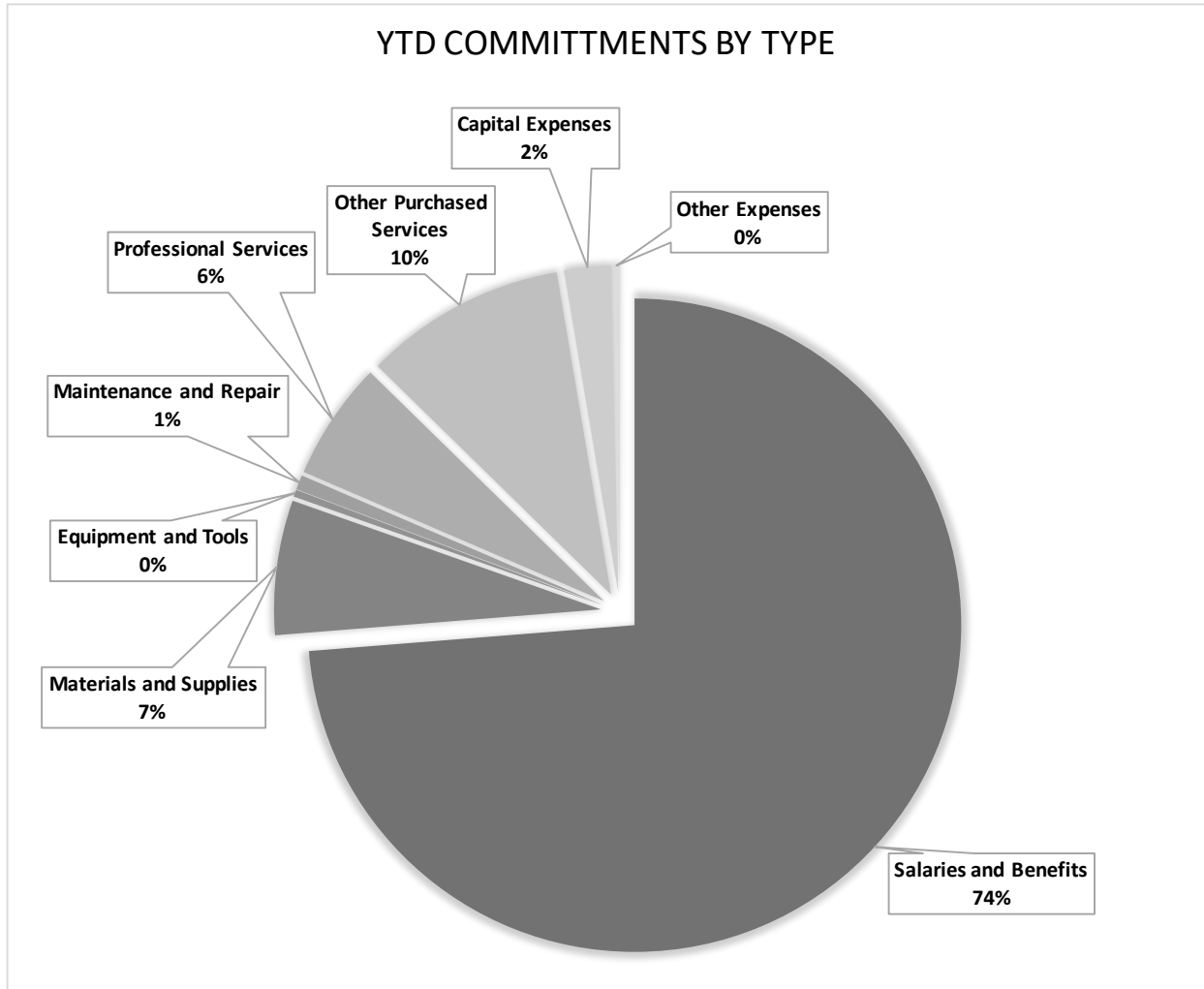
Helpful Hints for Reviewing Periodic Financial Reports

Monthly Reports

Monthly Budget Summary Report

Through December 31, 2021

	Current Month Commitments	YTD Commitments	Current Appropriation	Available Appropriation	% Committed
Salaries and Benefits	494,615	3,338,753	6,844,828	3,506,075	49%
Materials and Supplies	30,930	301,562	804,450	502,888	37%
Equipment and Tools	3,778	15,709	86,490	70,781	18%
Maintenance and Repair	6,696	32,556	183,469	150,913	18%
Professional Services	39,281	265,461	616,587	351,126	43%
Other Purchased Services	11,477	453,335	868,194	414,859	52%
Capital Expenses	-	105,000	703,310	598,310	15%
Other Expenses	1,872	15,586	387,200	371,614	4%
	588,650	4,527,962	10,494,528	5,966,566	43%



Vendor	Amount	Description	Fund
ADAPCO, INC.	11,846.50	Bti Liquid	GENERAL
ADAPCO, INC.	1,788.80	Drione	GENERAL
AFLAC	1,248.44		GENERAL
ALDRICH NETWORK CONSULTING	57.49	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	5,000.00	Network and IT Consulting Services	GENERAL
ALDRICH NETWORK CONSULTING	200.00	Remote Backup Service	GENERAL
ALPINE HELICOPTER SERVICE INC	12,400.00	Aerial Surveillance - Helicopters	GENERAL
AT & T	120.13	AT&T	GENERAL
BAY ALARM COMPANY	1,394.61	Alarm Services	GENERAL
BRODIE'S TIRE & BRAKE INC.	1,189.95	Vehicle Maintenance	GENERAL
CA SURVEYING & DRAFTING SUPPLY INC. SACR	840.00	Field Tools	GENERAL
CAGWIN & DORWARD	560.00	Landscape Services	GENERAL
CALPERS 457 PLAN	7,350.00		GENERAL
CENTRAL COAST SIGN AND DESIGN	290.00	Outdoor Advertising	GENERAL
CINTAS CORPORATION	2,857.66	Uniforms	GENERAL
CINTAS CORPORATION	122.46	Eye Wear, Wash and Eye Glass Wipes	GENERAL
CINTAS CORPORATION	617.87	First Aid Supplies and Kits	GENERAL
CINTAS CORPORATION	959.64	COVID-19 Expenses	GENERAL
CITY OF COTATI	1,113.00	Water and Sewer	GENERAL
CITY OF COTATI	1,285.20	Water - Irrigation/Industrial	GENERAL
COMCAST BUSINESS	155.10	Comcast	GENERAL
COMPLETE WELDERS SUPPLY, INC.	480.49	Dry Ice	GENERAL
COUNTY OF MARIN	2,053.55	Retiree Spousal - Teamsters, WHA or UH	GENERAL
COUNTY OF MARIN	5,492.84	Retiree Spousal - Kaiser	GENERAL
COUNTY OF MARIN	12,359.19	Retiree Medical Benefit	GENERAL
Connect Your Care	12.21	Other Professional Services - Human	GENERAL
DELTA DENTAL OF CALIFORNIA	3,614.19	Dental - Active Employees	GENERAL
ES OPCO USA LLC	520.34	Wasp Freeze	GENERAL
FOCUS 4	1,507.99	Coats, Rain Gear and Boots	GENERAL
FOCUS 4	1,338.26	Admin Clothing and Hats	GENERAL
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	332.09	Copy Machine Lease	GENERAL
J & J DAIRY SUPPLIES	152.75	Coats, Rain Gear and Boots	GENERAL
KAISER FOUNDATION HEALTH PLAN	6,787.50		GENERAL
KAISER FOUNDATION HEALTH PLAN	46,203.06	Kaiser - Active Employees	GENERAL
LA VOZ BILINGUAL NEWSPAPER	400.00	Public Relations Newspaper Articles	GENERAL
LEADING EDGE ASSOCIATES, INC.	2,178.76	GIS Tracking System Maintenance Agreement	GENERAL
LIEBERT CASSIDY WHITMORE	1,023.00	Human Resources Legal Services	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	38,245.82		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	69,440.32	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	24,263.18	Retirement - Employer PEPPA	GENERAL
MARIN INDEPENDENT JOURNAL	1,670.00	Public Relations Newspaper Articles	GENERAL
MARIN INDEPENDENT JOURNAL	50.00	Newspaper and Legal Notices	GENERAL
MAZE & ASSOCIATES	1,353.00	Annual Audit	GENERAL
MISSION SQUARE RETIREMENT	1,940.14	Retiree Health Savings Account	GENERAL
NATHEN REED	200.00	Employee Boot Allowance	GENERAL
NATIONWIDE TRUST COMPANY, FSB	5,370.00		GENERAL
NORTH BAY COMMERCIAL SERVICES INC.	3,350.00	Admin Building	GENERAL
NORTH BAY PETROLEUM	10,660.28	Fuel and Oil	GENERAL
OFFICE DEPOT BUSINESS CREDIT	554.41	Office Supplies	GENERAL
OFFICE DEPOT BUSINESS CREDIT	86.50	Printers	GENERAL
P.G. & E.	2,360.63	Gas and Electricity	GENERAL
PATRICK VON ELM	1,550.00		GENERAL

Vendor	Amount	Description	Fund
PIVOT INTERIORS, INC.	39,811.08	Structures and Improvements	CAPITAL PROJECTS
RECOLOGY SONOMA MARIN	355.66	Solid Waste Collection and Disposal	GENERAL
REYFF ELECTRIC INC.	420.00	Grounds	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
SANTA ROSA AUTO PARTS	1,019.92	Vehicle Maintenance	GENERAL
SANTA ROSA AUTO PARTS	102.26	Large Field Equipment	GENERAL
SCI CONSULTING GROUP	43.21	Assessment Management Services	GENERAL
SONOMA MEDIA GROUP	3,894.50	Radio Advertising	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	1,284.00	Public Relations Newspaper Articles	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	103.00	Newspaper and Legal Notices	GENERAL
TARGET SPECIALTY PRODUCTS	1,080.00	Employee Training	GENERAL
TASC	1,258.32		GENERAL
THE HARTFORD	268.80	Sentry Life and Hartford Life	GENERAL
TY O'DONNELL	153.04	Employee Wellness Benefit	GENERAL
UPS	224.20	Disease Surveillance and Testing (DART)	GENERAL
US BANK	113.39	Food for Staff or Business Meetings	GENERAL
US BANK	93.68	Office Supplies	GENERAL
US BANK	7.96	Postage and Postage Supplies	GENERAL
US BANK	612.98	Presentation Supplies	GENERAL
US BANK	12.54	Surveillance Supplies	GENERAL
US BANK	78.78	Field Tools	GENERAL
US BANK	41.62	Computers and Laptops	GENERAL
US BANK	1,919.76	Computer Software	GENERAL
US BANK	171.43	Aboveground Tank Maintenance	GENERAL
US BANK	20.00	Employee Training	GENERAL
US BANK	482.70	COVID-19 Expenses	GENERAL
VECTOR CONTROL JPA	549.34	Employee Assistance Program	GENERAL
VERIZON WIRELESS	3,040.77	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	834.49	Vision Service Plan - Active Employees	GENERAL
WINE COUNTRY RADIO	1,512.00	Radio Advertising	GENERAL
Total:	358,448.82		

Vendor	Amount	Description	Fund
ADAPCO, INC.	11,846.50	Bti Liquid	GENERAL
AFLAC	1,248.44		GENERAL
ALDRICH NETWORK CONSULTING	266.92	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	561.10	Security Equipment	GENERAL
ALDRICH NETWORK CONSULTING	210.85	Printers	GENERAL
ALDRICH NETWORK CONSULTING	112.75	Computer Network and Storage	GENERAL
ALDRICH NETWORK CONSULTING	10,000.00	Network and IT Consulting Services	GENERAL
ALDRICH NETWORK CONSULTING	400.00	Remote Backup Service	GENERAL
AT & T	119.84	AT&T	GENERAL
BEST BEST & KRIEGER, LLC.	1,800.00	Legal Counsel	GENERAL
BLACK MOUNTAIN SOFTWARE	17,333.50	Financial System Maintenance Agreement	GENERAL
Bonnie Tomanek	500.00	Employee Wellness Benefit	GENERAL
CAGWIN & DORWARD	560.00	Landscape Services	GENERAL
CALPERS 457 PLAN	7,750.00		GENERAL
CINTAS CORPORATION	1,864.07	Uniforms	GENERAL
CINTAS CORPORATION	1,199.55	COVID-19 Expenses	GENERAL
COMCAST BUSINESS	155.10	Comcast	GENERAL
COMPLETE WELDERS SUPPLY, INC.	171.95	Dry Ice	GENERAL
CONCENTRA OCCUPATIONAL HEALTH CNTRS	48.50	Occupational Health Testing	GENERAL
COUNTY OF MARIN	2,053.55	Retiree Spousal - Teamsters, WHA or UH	GENERAL
COUNTY OF MARIN	5,492.84	Retiree Spousal - Kaiser	GENERAL
COUNTY OF MARIN	12,395.92	Retiree Medical Benefit	GENERAL
Connect Your Care	12.21	Other Professional Services - Human	GENERAL
DAVID BECK	200.00	Employee Boot Allowance	GENERAL
DAVID BECK	500.00	Employee Wellness Benefit	GENERAL
DELTA DENTAL OF CALIFORNIA	3,663.73	Dental - Active Employees	GENERAL
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	332.09	Copy Machine Lease	GENERAL
HOME DEPOT CREDIT SERVICES	7.61	Admin Building	GENERAL
JOHN MOHRMAN JR.	500.00	Employee Wellness Benefit	GENERAL
JOSEPH TESCALLO	200.00	Employee Boot Allowance	GENERAL
KAISER FOUNDATION HEALTH PLAN	6,937.50		GENERAL
KAISER FOUNDATION HEALTH PLAN	49,508.08	Kaiser - Active Employees	GENERAL
LIEBERT CASSIDY WHITMORE	1,498.00	Human Resources Legal Services	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	37,750.76		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	69,453.66	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	24,384.46	Retirement - Employer PEPPA	GENERAL
MARIN INDEPENDENT JOURNAL	50.00	Newspaper and Legal Notices	GENERAL
MAZE & ASSOCIATES	990.00	Payroll Service Fees	GENERAL
MISSION SQUARE RETIREMENT	1,890.14	Retiree Health Savings Account	GENERAL
MITEL	1,973.32	Phone System	GENERAL
MVCAC	1,166.00	Disease Surveillance and Testing (DART)	GENERAL
NATIONWIDE TRUST COMPANY, FSB	5,370.00		GENERAL
NORTH BAY PETROLEUM	15,834.87	Fuel and Oil	GENERAL
NORTH MARIN WATER DISTRICT	389.45	Hydrant Water	GENERAL
OFFICE DEPOT BUSINESS CREDIT	51.05	Office Supplies	GENERAL
P.G. & E.	3,046.73	Gas and Electricity	GENERAL
PATRICK VON ELM	1,550.00		GENERAL
QUADIENT FINANCE USA, INC.	250.00	Postage and Postage Supplies	GENERAL
QUADIENT LEASING USA, INC.	282.34	Copy Machine Lease	GENERAL
RECOLOGY SONOMA MARIN	355.66	Solid Waste Collection and Disposal	GENERAL
REYFF ELECTRIC INC.	2,190.00	Grounds	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL

Vendor	Amount	Description	Fund
SANTA ROSA AUTO PARTS	609.62	Vehicle Maintenance	GENERAL
SANTA ROSA AUTO PARTS	132.11	ATV/UTV Repair	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	130.31	Trailer Repair	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	3,306.04	ARGO Repair	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	120.82	ARGO Trailers	GENERAL
SONOMA MEDIA GROUP	1,955.00	Radio Advertising	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	1,204.00	Public Relations Newspaper Articles	GENERAL
TASC	1,258.32		GENERAL
TASC - CLIENT INVOICES	1,294.80	Section 125 Plan Admin Fees	GENERAL
THE HARTFORD	268.80	Sentry Life and Hartford Life	GENERAL
US BANK	153.25	Coats, Rain Gear and Boots	GENERAL
US BANK	63.60	Other Clothing and Safety Supplies	GENERAL
US BANK	31.98	Food for Staff or Business Meetings	GENERAL
US BANK	148.32	Other Food and Household Supplies	GENERAL
US BANK	0.02	Office Supplies	GENERAL
US BANK	83.04	Copier Supplies	GENERAL
US BANK	81.86	Presentation Supplies	GENERAL
US BANK	104.05	Mosquito Traps	GENERAL
US BANK	2,522.72	Computers and Laptops	GENERAL
US BANK	86.10	ATV/UTV Repair	GENERAL
US BANK	104.05	Mosquito Traps	GENERAL
US BANK	9.81	Grounds	GENERAL
US BANK	155.00	Other Memberships and Subscriptions	GENERAL
US BANK	391.13	Employee Training	GENERAL
US BANK	25.00	Staff Travel	GENERAL
US BANK	75.00	Contingency	GENERAL
US BANK	597.45	COVID-19 Expenses	GENERAL
VERIZON WIRELESS	3,016.10	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	848.18	Vision Service Plan - Active Employees	GENERAL
Total:	327,197.56		

01/05/22
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MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Object Summary Budget vs. Actual Query
For the Accounting Period: 11 / 21

Page: 1 of 1
Report ID: B100SO

Objects 6000-6023

Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
6010 Salaries and Wages	309,478.51	1,508,573.12	3,853,981.00	3,853,981.00	2,345,407.88	39 %
6012 MCERA Credit	2,510.04	11,376.98	24,209.00	24,209.00	12,832.02	47 %
6014 Overtime	2,126.68	3,174.08	50,073.00	50,073.00	46,898.92	6 %
6015 Seasonal Wages	11,766.00	111,977.41	259,500.00	259,500.00	147,522.59	43 %
6016 Trustee Wages	0.00	3,000.00	16,000.00	16,000.00	13,000.00	19 %
6022 Medicare Employer portion	4,599.61	23,131.06	61,070.00	61,070.00	37,938.94	38 %
6023 FICA (Social Security)	729.49	7,128.62	17,577.00	17,577.00	10,448.38	41 %
6XXX Object Group Total	331,210.33	1,668,361.27	4,282,410.00	4,282,410.00	2,614,048.73	39 %
Grand Total:	331,210.33	1,668,361.27	4,282,410.00	4,282,410.00	2,614,048.73	39 %

01/05/22
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MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Object Summary Budget vs. Actual Query
For the Accounting Period: 12 / 21

Page: 1 of 1
Report ID: B100SO

Objects 6000-6023

Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
6010 Salaries and Wages	309,985.42	1,818,558.54	3,853,981.00	3,853,981.00	2,035,422.46	47 %
6012 MCERA Credit	1,950.60	13,327.58	24,209.00	24,209.00	10,881.42	55 %
6014 Overtime	0.00	3,174.08	50,073.00	50,073.00	46,898.92	6 %
6015 Seasonal Wages	3,082.50	115,059.91	259,500.00	259,500.00	144,440.09	44 %
6016 Trustee Wages	2,725.00	5,725.00	16,000.00	16,000.00	10,275.00	36 %
6022 Medicare Employer portion	4,481.89	27,612.95	61,070.00	61,070.00	33,457.05	45 %
6023 FICA (Social Security)	360.07	7,488.69	17,577.00	17,577.00	10,088.31	43 %
6XXX Object Group Total	322,585.48	1,990,946.75	4,282,410.00	4,282,410.00	2,291,463.25	46 %
Grand Total:	322,585.48	1,990,946.75	4,282,410.00	4,282,410.00	2,291,463.25	46 %

Quarterly Reports

101 GENERAL

As of December 31, 2021

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
REVENUES							
TAXES MARIN COUNTY							
4110 Current Secured		1,398,615			1,398,615	2,488,190	-1,089,575
4115 Current Unsecured		40,991			40,991	47,390	-6,399
4125 Prior Unsecured		2,155			2,155	1,800	355
4130 Benefit Assessment Marin		627,883			627,883	1,141,880	-513,997
4135 Benefit Assessment Marin		92,326			92,326	170,560	-78,234
4150 Supplemental Taxes	739	20,433			21,172	65,880	-44,708
4160 RDA Residual		5,538			5,538	17,510	-11,972
Total TAXES MARIN COUNTY	739	2,187,941			2,188,680	3,933,210	-1,744,530
TAXES SONOMA COUNTY							
4210 Current Secured		1,701,075			1,701,075	3,014,480	-1,313,405
4215 Current Unsecured		90,338			90,338	94,800	-4,462
4220 Secured Delinquent		12,031			12,031		12,031
4225 Prior Unsecured						1,460	-1,460
4230 Benefit Assessment Sonoma		1,133,230			1,133,230	2,034,260	-901,030
4235 Benefit Assessment Sonoma		490,643			490,643	869,070	-378,427
4237 Benefit Assessment Sonoma						6,450	-6,450
4239 Delinquent Special		10,941			10,941		10,941
4250 Supplemental Taxes		-165,448			-165,448	-299,050	133,602
4260 RDA Residual		134,472			134,472	237,520	-103,048
Total TAXES SONOMA COUNTY		3,407,282			3,407,282	5,958,990	-2,551,708
USE OF MONEY & PROPERTY							
4310 Investment Earnings	1,491	98			1,589	92,380	-90,791
Total USE OF MONEY & PROP	1,491	98			1,589	92,380	-90,791
STATE & FEDERAL							
4410 Homeowners Property Tax		4,089			4,089	28,290	-24,201
4420 In-Lieu Tax		175			175		175
4490 Other State Aid		60			60		60
Total STATE & FEDERAL		4,324			4,324	28,290	-23,966
CHARGES FOR SERVICES							
4510 Miscellaneous Services	72,276	109,167			181,443	135,000	46,443
Total CHARGES FOR SERVICE	72,276	109,167			181,443	135,000	46,443
OTHER REVENUE							
4910 Refunds and	-20	844			824	15,000	-14,176
4920 Insurance Refunds and	8,047	9,533			17,580		17,580
Total OTHER REVENUE	8,027	10,377			18,404	15,000	3,404
Total REVENUES	82,533	5,719,189			5,801,722	10,162,870	-4,361,148

01/05/22
14:00:39

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Quarterly Income Statement
For the Accounting Period: ~~13 / 22~~

Page: 2 of 2
Report ID: LB170QX

301 CAPITAL PROJECTS

As of December 31, 2021

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
REVENUES							
USE OF MONEY & PROPERTY							
4310 Investment Earnings		140			140	6,500	-6,360
Total USE OF MONEY & PROP		140			140	6,500	-6,360
OTHER REVENUE							
4990 Transfers In						337,200	-337,200
Total OTHER REVENUE						337,200	-337,200
Total REVENUES		140			140	343,700	-343,560

101 GENERAL

Assets

Current Assets

Cash with Marin County	15,317,982.91
Cash at Exchange Bank	138,869.65
Petty Cash	350.00
Deposits with VCJPA	834,201.00
Accounts Receivable	1,856,665.14
Compensated Absences - Amount to be Provided	542,010.16
Inventory	358,706.84

Total Current Assets ----- **19,048,785.70**

Total Assets ----- **19,048,785.70**

Liabilities and Equity

Current Liabilities

Deferred Revenue	1,669,565.13
Compensated Absences	542,010.16
MCERA Payable	1.00

Total Current Liabilities ----- **2,211,576.29**

Total Liabilities ----- **2,211,576.29**

Equity

Non-Spendable: Inventory	358,706.84
Assignment for Deposits with VCJPA	834,201.00
Assignment for No Income Period	4,449,299.00
Commitment for Public Health Emergency	2,303,983.00
Unassigned	7,512,260.66
CURRENT YEAR INCOME/(LOSS)	1,378,758.91

Total Equity ----- **16,837,209.41**

Total Liabilities & Equity ----- **19,048,785.70**

301 CAPITAL PROJECTS

Assets

Current Assets

Cash with Marin County 1,065,607.72

Total Current Assets 1,065,607.72

Fixed Assets

Land 675,000.00
Structures and Improvements 6,845,480.21
Office Furniture 37,618.55
Office Equipment 387,260.07
Field Equipment 199,093.94
Vehicles 2,283,214.65
Accumulated Depreciation (5,282,773.00)

Total Fixed Assets 5,144,894.42

Total Assets 6,210,502.14

Liabilities and Equity

Total Liabilities

Equity

Net Investment in Capital Assets 5,144,894.42
Commitment for Future Capital Replacement and
CURRENT YEAR INCOME/(LOSS) (104,859.44)

Total Equity 6,210,502.14

Total Liabilities & Equity 6,210,502.14

Helpful Hints for Reviewing Periodic Financial Reports

Definitions

Accounting Period: The Accounting Period is the date of, or period covered by, a financial report and will be shown at the top center of each report. The *Accounting Period* is presented as you would normally read a calendar: 12/21 is December 2021 and 4/22 is April 2022, for example. The fiscal year ends at the end of June; 6/22 will be the last month in the 21/22 fiscal year and 7/22 will be the first month in the 22/23 fiscal year.

Appropriation: The amount approved by the Board in the budget. *Original Appropriation* is the initial amount approved in June for the coming year; *Current Appropriation* is the amount of the current budget, including any budget amendments authorized either by the Board or the district Manager (if allowed by policy). *Available Appropriation* is the amount left in the budget available to spend.

Balance Sheet: This is a report that shows the District's assets, liabilities, and net equity on a given date in time. These reports, typically presented quarterly and annually, include cash, investments, capital assets, receivables, debts, and reserves. The *Balance Sheet* shows the District's overall financial condition as of the date presented.

Capital Assets (aka, Fixed Assets): These are assets owned by the District that have a value of \$5,000 or more. Examples include vehicles, lab equipment, buildings, and mobile spraying equipment. Purchases every year increase the value of *Capital Assets* and depreciation decreases the value of *Capital Assets*.

Commitment: All amounts committed by the District, including actual payments made (accounts payable and payroll) and any purchase orders issued that commit payment in the future. (Note the District does not currently post purchase orders to the ledger, so *Commitment* includes only actual payments made for now). *% Committed* is the amount of the budget already spent for the year.

Fund: An individual set of books, including revenues, expense, assets and liabilities, that account for specific operations or functions. District activities are accounted for in two *Funds:* the *Capital Fund* (301) for all capital purchases, depreciation, and assets and the *General Fund* (101) for all District operations (management, field operations, lab, etc.).

Income Statement (aka, Statement of Revenue and Expenditures): This report includes all income and expenses over a period of time and is typically presented monthly, quarterly and annually. Often the adopted budget for that period will be included for additional information. It is important to note that, because the District relies on tax revenues that arrive mostly in December and May, for most months in the year, expenses will exceed revenues. During months when taxes are received, revenues will exceed expenses. This is normal; what matters is that it all balances out at the end of the year.

Periodic Report Highlights

During the year the Board receives several financial reports; some are detailed and others are summarized. The reports are intended to provide the Board with information needed to evaluate the District's overall financial condition and confirm adherence to the adopted budget.

Monthly Reports:

Claims Recap by Vendor: This is a list of all invoices paid for the month, including a description of the items or services purchased.

Object Summary Budget vs. Actual (payroll): This report is presented for payroll expenses only and includes the amount spent on payroll for the month, including full time wages, overtime, seasonal wages, trustee wages, and more. For full time wages and Medicare, the amount spent over the course of the year should be relatively similar each month (or 1/12, 8.3%, spent each month). For overtime and seasonal wages, the amounts will vary by season or need.

Monthly Budget Summary Report: This report summarizes the status of the expense budget, including the budget amount and percentage spent for the year so far. If the percentage spent is unusually high, there might be a risk that the annual budget will not be sufficient for the year; staff can answer any questions. The pie chart shows the amounts spent by category. Because the District provides a service to the community requiring considerable staff, the total amount spent on salaries and benefits will always be the largest component.

Quarterly Reports (provided in addition to the applicable monthly reports, above)

Quarterly Income Statement: This report is presented for revenues only and includes all revenues by quarter for the general fund. Marin County and Sonoma County taxes and assessments are shown separately. Revenues are not received evenly during the year; until the first tax installment in December, revenues will be very low.

Balance Sheet: This report identifies the financial position for each fund as on the last day of the quarter. Some details:

Cash accounts (Marin County and Exchange Bank): These amounts change daily depending on transactions posted and amounts are reconciled to the general ledger monthly. The Cash with Marin County account includes reserves (see below).

Accounts Receivable: This is total accounts receivable, including the substantial receivable from State Fish and Wildlife (see below).

Deposits with VCJPA, Compensated Absences, Inventory: These amounts are posted at year end and typically do not change during the year.

Deferred Revenue: This is the receivable from State Fish and Wildlife. Deduct this amount from the Accounts Receivable amount to get the amount due from other customers.

MCERA Payable, Section 125 Plan, Aflac, Union Dues, and others: These are amounts withheld from employee paychecks and due to various agencies and companies. The amounts are paid at different intervals and there may be negative amounts at times.

Assignment for Deposits with VCJPA: Per the District's reserve policy, this amount is set aside with VCJPA to defray the cost of paying several self-insured retentions. The amount changes annually and is the same as the *Deposits with VCJPA* amount, above.

Assignment for No Income Period: Per the District's reserve policy, this is six months of the prior year's actual General Fund expenditures. This amount is set aside to ensure operations can be funded between the time when tax revenues are received.

Commitment for Public health Emergency: Per the District's reserve policy, this is 20% of the current budgeted expenditures. These funds are set aside in case the District needs to deal with an emergency outbreak or other public health emergency.

Unassigned: This is the amount of assets that are not currently assigned for other purposes and are available for District use. Note, however, that the District's reserve policy indicates that the District desires to maintain an unassigned fund balance between 25% and 50% of the prior year actual general fund expenditures (roughly \$2.6 to \$5.3 million). Also, this amount would be offset or supplemented by the amount of current year net income/loss, below.

Current Year Net Income/Loss: This is the difference between revenues and expenses so far this year. A negative number here means expenses exceed revenues. This number will be negative each year until the first tax payment is received in December and may be negative at other times of the year as well, depending on cash flow.

Commitment for Future Capital Replacement (Capital Fund only): Per the District's reserve policy, this amount is set aside to fund future capital replacements. This amount was reviewed and adjusted last year as part of a larger study by MRG. Per Board policy, funds are transferred annually from the General Fund to the Capital Fund. This reserve changes annually based on transfers and actual capital purchases made.

Annual Reports

The Board will receive two sets of annual financial reports: interim reports prepared by staff in July after the year ends in June and fully audited and adjusted reports presented by the District's auditors, typically in October or November. The reports presented by staff in July will be similar to the reports presented quarterly (balance sheet, income statement showing budget amounts). These are not final reports for the year and will be subsequently adjusted to reflect capital assets and depreciation, accrued revenues and expenses, reserve changes, and other transactions before the final statements are issued in the fall.

The financial statements presented by the District's auditors in the fall include all the same reports discussed here, plus additional reports, analysis, and notes regarding financial policies. The annual audit reports emphasize the overall fiscal condition of the District as a whole. After reviewing the District's financial systems, records and statements, the auditor will render an opinion as to whether the statements reflect the District's overall fiscal condition. The District's auditor attends the Board meeting each fall to present the statements and answer the Board's questions.



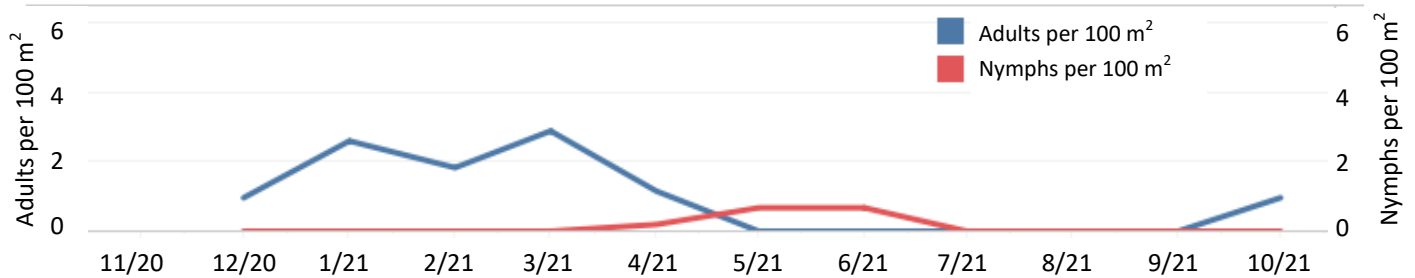
Laboratory Update

Sept/Oct/Nov/Dec 2021

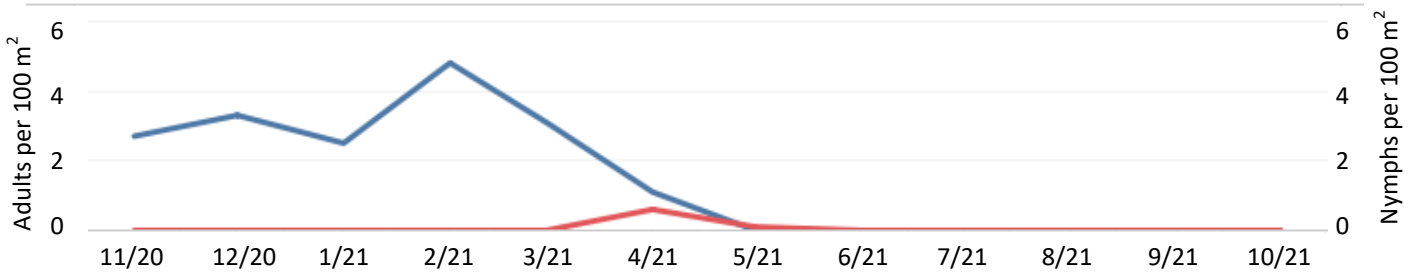
Tick Surveillance

Every month, laboratory staff visit the Marin Municipal Water District (MMWD), Annadel State Park and Foothill Regional Park. During each visit, staff drag a 1 meter by 1 meter white flannel cloth on the same pre-defined trails. They stop every 15 steps to identify, count and record the number of ticks on the flag. These ticks are then released back into the environment. This type of sampling, recommended by the Centers for Disease Control and Prevention, allows us to see trends in tick abundance over time. Below is the distribution of adults and nymphs per 100 meters squared at each visit from November 2020 through October 2021, representing one full year of sampling.

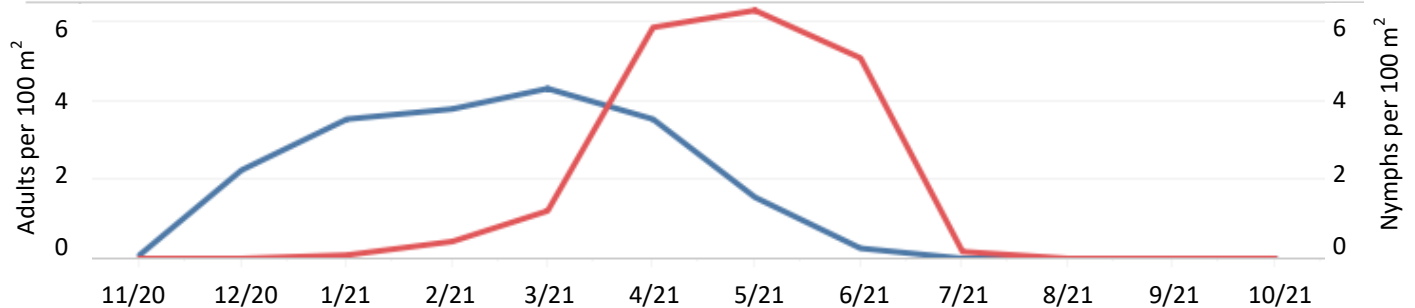
Annadel State Park



Foothill Regional Park



Marin Municipal Water District



Additional tick surveillance occurred from September through December at Annadel SP, Foothill RP and Taylor Mountain RP in Sonoma County and Camino Alto OSP, Indian Tree OSP, Indian Valley OSP, and MMWD in Marin County. In 2021, 829 adult and 310 nymphal *Ixodes pacificus* ticks were collected. All will be tested for *Borrelia burgdorferi* and *Borrelia miyamotoi*.

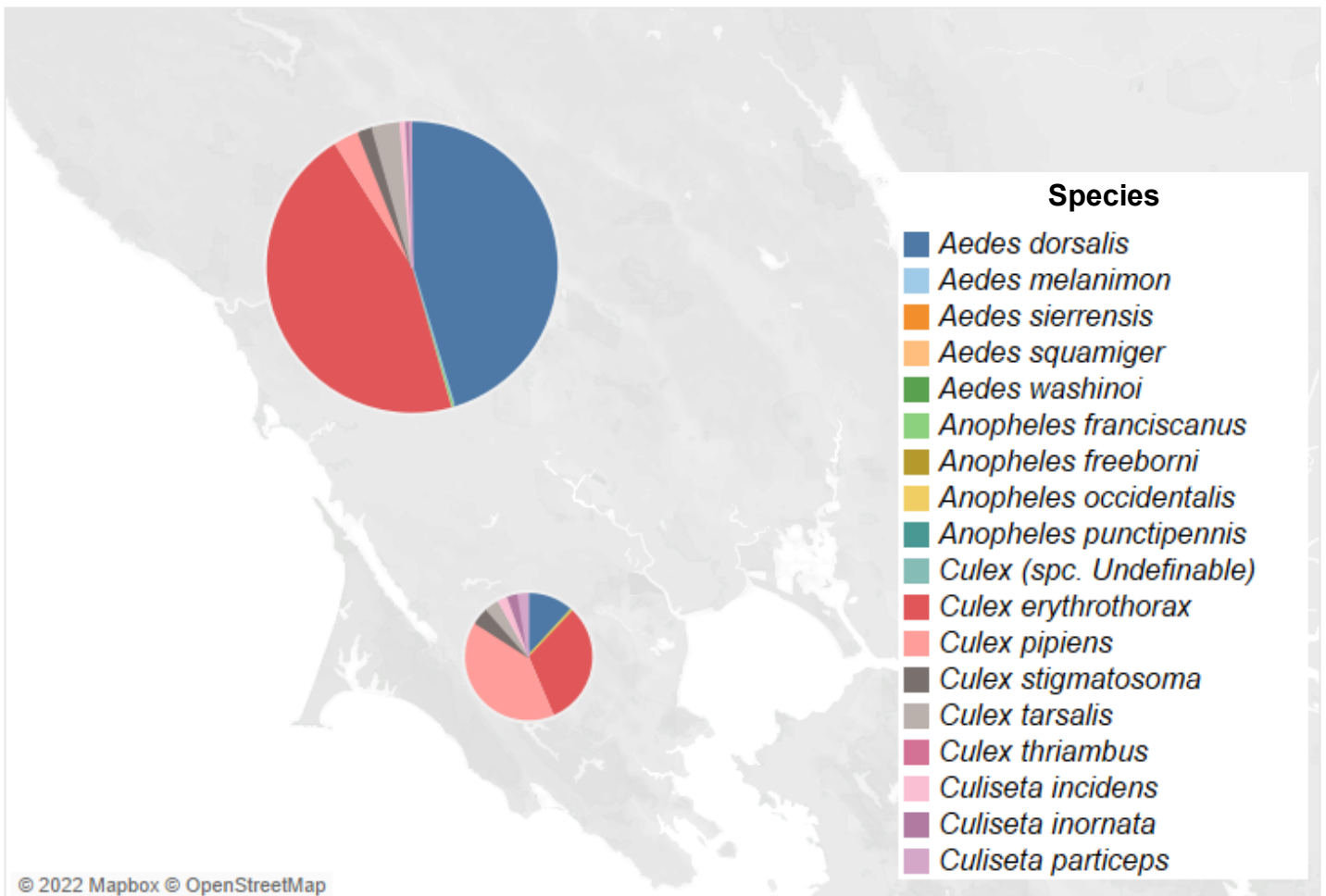


Laboratory Update Sept/Oct/Nov/Dec 2021

Adult mosquitoes identified by lab staff

County	Trap Type	Total Traps	Total Adults
Marin	EVS	259	2,318
	Gravid	15	125
	Sentinel	24	51
	Sweep Net	14	384
Sonoma	EVS	329	14,044
	Gravid	49	299
	Sentinel	74	288
	Sweep Net	18	162

Total adults by county/species



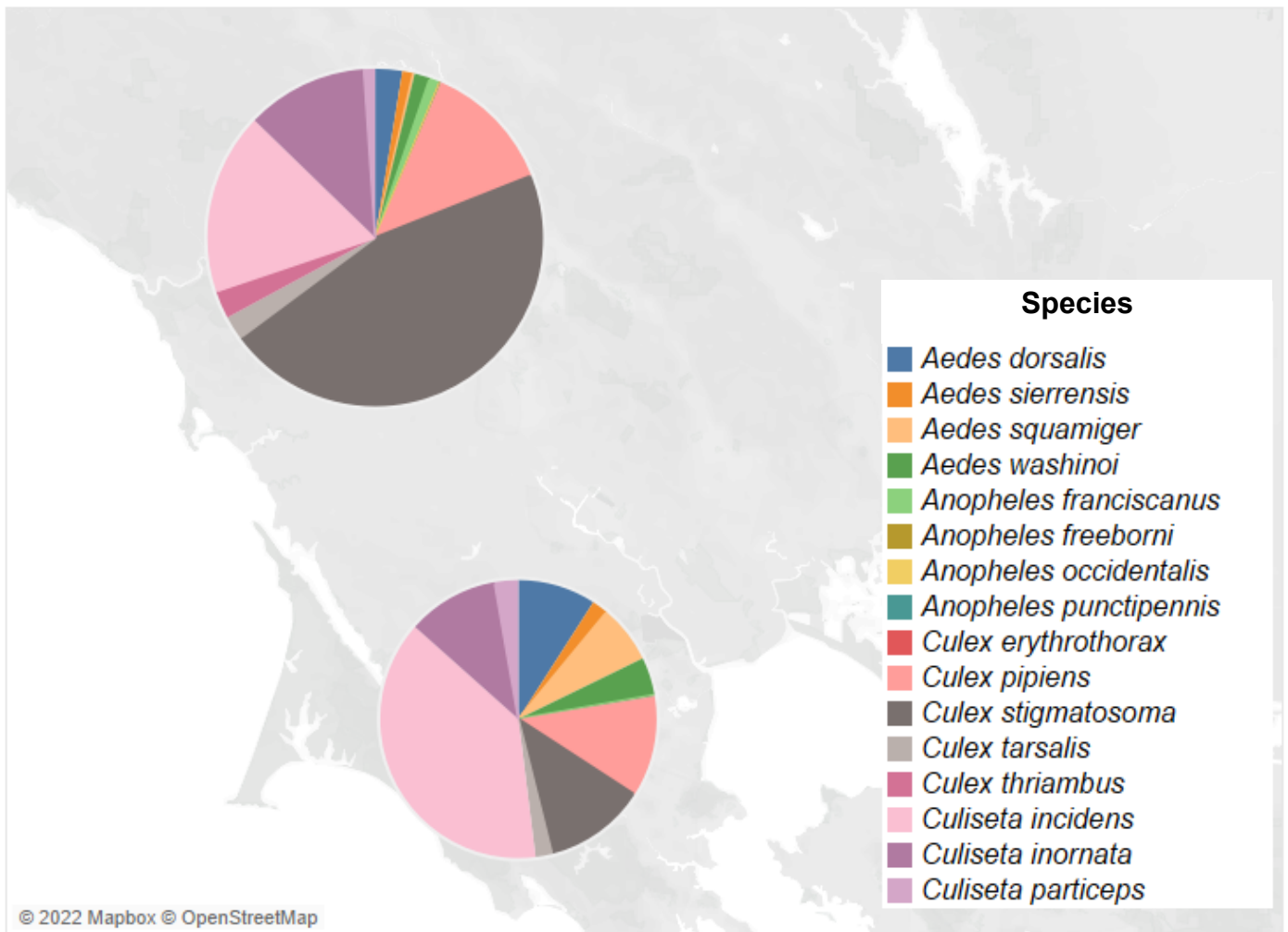


Laboratory Update Sept/Oct/Nov/Dec 2021

Larval mosquitoes identified by lab staff

County	Total Samples	Total Larvae
Marin	641	15,229
Sonoma	936	23,155

Total larvae by county/species





Laboratory Update

Sept/Oct/Nov/Dec 2021

Additional Lab Activities

- Biologist Kristen Holt and Lead Biologist (LB) Sarah Brooks continued their daily work of identifying mosquito samples. In November 2021, field technicians brought in 648 larval samples. Samples in November in previous years have ranged from 102—393 samples.
- Biologist Holt and seasonal staff maintained *Culex pipiens* and *Aedes sierrensis* colonies for use in testing ultra-low volume spray equipment.
- Through October 2021, two seasonal laboratory staff set over 50 adult mosquito traps per week, helped maintain mosquitofish and mosquito colonies at the District, and conducted tick surveillance.
- Biologist Kristen Holt began preparing to test ticks collected in 2021.
- LB Brooks put together a summary of mosquitoes/birds collected and tested April through October, 2021.
- Scientific Programs Manager Dr. Kelly Liebman and LB Brooks answered insect identification requests. In 2021, 104 requests for identification were submitted to the district.
- SPM Liebman continued to work closely with Rodent Control Specialist Tony Russo on potential biting insect/mite service requests. In 2021, 34 service requests submitted samples for analysis. Biting mites were found in 9 of these cases.
- SPM Liebman submitted and obtained a permit to collect ticks in Sonoma County Regional Parks through December 2026.
- SPM Liebman provided a training on invasive *Aedes* for new staff members and those who did not receive the training in January 2021.
- All lab staff participated in multiple continuing education courses, fulfilling a number of requirements for the 2021/2023 cycle.
- LB Brooks attended the quarterly coastal biologists virtual meeting.
- SPM Liebman attended multiple virtual meetings, including the Society of Vector Ecologists, the Lyme Disease Advisory Committee, MVCAC committee meetings, MVCAC planning meeting, and the Sonoma County IDTF quarterly meeting.

MEMORANDUM

DATE: January 12, 2022
TO: Board of Trustees
FROM: Jennifer Crayne, Financial Manager
SUBJECT: FY 2021/22 Proposed Mid-Year Budget Adjustment



Staff prepared the enclosed list of items to consider for inclusion in the proposed mid-year budget adjustment. To accurately depict the financial standing of the District and plan for the remainder of the year, staff met with the Budget Committee on December 8, 2021 to review and consider the proposed budgetary adjustments for Fiscal Year (FY) 2021/22. The results of this meeting are presented to the full board tonight for review and consideration.

Please note that the following documents are attached:

- Summary of FY 2021/22 Mid-Year Budgetary Adjustment and percentage change from the original approved budget
- FY 2021/22 Anticipated Revenues
- FY 201/22 Expenses Including Proposed Amendments

Revenues for the amendment were left unadjusted with \$10,162,870 anticipated to be received through June 30, 2022. Following the implementation of the new financial information system, the anticipated revenues from Marin County and Sonoma County are now shown separately rather than consolidated. This should assist with more accurate predictions and tracking of tax revenues by county.

Salaries and benefits were adjusted to reflect vacancies for positions that remained unfilled for a significant portion of the fiscal year or proposed to be removed altogether. The following changes in staffing prompted adjustments to salaries and benefits:

- Retirement of the former Receptionist August 2021
- Hiring of new full time receptionist November 2021
- Unfilled Environmental Biologist position is proposed to be removed from FY 21/22 budget
This position will be included in the proposed FY 22/23 budget
- The Education Specialist position was initially planned for a January 2022 hire date. Due to the schools not being ready for classroom presentations, the amend proposes a new hire date of March 2022
- Due to a retirement, there will be a Vector Control Technician position open effective 1/1/22. The amended budget plans for a hire date of 2/1/22 to fill this vacancy
- The proposed budget adds an additional 100 hours for the Management Aide to continue assisting with the FMIS upgrade and undertaking additional special projects
- Unforeseen circumstances led to the need to hire an additional Seasonal Receptionist during the fiscal year. These circumstances are now resolved, but an adjustment to Admin Seasonal Wages will be necessary to cover expenses for the additional Seasonal Receptionist from Feb-June 2022
- Due to labor market conditions, management recommends increasing the pay scale for seasonal assistants by \$1.00 per hour across the board.

The overall changes to salaries and benefits for fulltime staff equates to a savings of \$199,597. A total of \$26,250 was added to Admin Seasonal Assistance and \$13,648 was added to cover retiree

medical benefits for the two recent retirees. For OPEB, the regularly scheduled ADC payment to the CalPERS Trust for legacy benefits remains unchanged at \$343,000.

Highlights by Department

Dept 5100 Admin:

- The cost of the VCJPA insurance premiums had to be adjusted to match the actual amounts that were approved by the VCJPA Board after the District's final FY 21/22 budget had been approved.
- Trustee travel and training was reduced due to constraints imposed by the pandemic and the reduced expense of the MVCAC Annual Conference to be held in Sacramento in Feb 2022.
- The rental of vans usually required for travel to and from continuing education events will not be needed due to training being conducted online.

Dept 5200 Laboratory:

- There were no recommended changes to the Laboratory budget.

Dept 5300 Operations:

- Due to low stock going into winter/spring season, Pyrocide was increased by \$11,000, Bacillus sphaericus WDG increased by \$9,300, and Drione was increased by \$2,525.
- At the beginning of the fiscal year, it was discovered that the kayaks needed to be replaced due to wear, which led to the need to increase field equipment by \$1,250.

Dept 5400 Shop/Facilities:

- Due to increased costs for materials and production, ARGO trailer maintenance was increased by \$1,775.
- \$3,900 was added to grounds maintenance for a trench digging and tree root pruning project.
- Landscape services were increased by 3% to cover the vendor's increased labor costs.
- Costs for sewer, water, gas, and electricity were increased due to rising rates.
- A total of \$16,350 was added to admin building maintenance to cover the replacement of the original commercial water heater and to account for the increase in labor and materials for the flooring project, figured at 20% from the original bid in March 2020.

Dept 5500 Community Outreach/Education:

- Overtime was adjusted downwards by \$2,000 due to the cancellation of many events and fairs for 2021 and 2022.
- Presentation supplies were decreased by \$5,000 for similar reasons.

Dept 5600 Information Technology:

- The budget line item to purchase new computers and laptops was increased by \$3,000 to cover needed replacements.
- Other professional services were decreased by \$3,500 due to lower than anticipated needs for technical assistance with the FMIS conversion.

Capital Outlay- the amendment calls for a few adjustments to the cost of capital items scheduled for purchase during FY 21/22. Due to the purchasing constraints associated with the global pandemic, the original bids on vehicles needed to be increased by \$35,879 to cover higher production costs, taxes and fees. An additional \$25,625 was added to structures and improvements to cover some additional costs (flooring replacement and painting) associated with the office space remodel and improvement project. Based on Executive and Budget committee direction we included the cost of adding audiovisual equipment to the Boardroom to allow for hybrid meetings (simultaneous in-person and video conferencing).

For capital expenditure planning, it should be noted that the District will continue with the funding strategy of making a flat contribution of \$337,200 annually from the Operating Fund to the Capital Replacement Fund, regardless of anticipated expenditures of capital items in any given budget year.

Overall Financial Impact of the Proposed Amendment

If approved, this amendment to the FY 21/22 budget would result in a 1.43% overall decrease from the original approved budget, with the amount of \$139,693 being removed from general expenditures. If budgeted revenues and expenditure projections come in as anticipated for FY 21/22, revenues will exceed expenses by \$511,347 in the Operating Fund increasing that District's net position.

For capital outlay, an increase of \$61,504 or 8.74% is proposed to cover unanticipated cost increases for a total of \$764,814. This total includes several carry-over items from the prior fiscal year that the District was unable to acquire due to the constraints of the global pandemic.

Summary Budget Amendment FY 2021/22

	Original Budget	Amended Budget	% Change
<u>General Fund</u>			
Revenues			
Benefit Assessment	\$4,222,221	\$4,222,221	
Ad Valorem	\$5,669,980	\$5,669,980	
State/Federal	\$28,290	\$28,290	
Interest/Investment	\$98,880	\$92,380	
Service Contracts	\$135,000	\$135,000	
Refunds/Reimbursements	\$15,000	\$15,000	
	\$10,169,371	\$10,162,871	0%
Expenses			
Salaries, Wages, Stipends	\$4,203,763	\$4,099,827	-2.47%
Benefits (active and retiree)	\$2,298,065	\$2,241,661	-2.45%
CalPERS OPEB Trust	\$343,000	\$343,000	0.00%
Services and Supplies	\$2,609,190	\$2,629,836	0.79%
Transfer Out Capital Outlay	\$337,200	\$337,200	0.00%
	\$9,791,218	\$9,651,524	-1.43%
Net Change in Position	\$378,153	\$511,347	
<u>Capital Fund</u>			
Revenues			
Transfer In from General	\$337,200	\$337,200	0.00%
Interest Income	\$6,500	\$6,500	0.00%
Expenses			
Capital Expenses	\$703,310	\$764,814	8.74%

REVENUES

	Account Description	Estimated Revenue
General Fund		
<i>Marin</i>	Current Secured	2,488,190
<i>Marin</i>	Current Unsecured	47,390
<i>Marin</i>	Prior Unsecured	1,800
<i>Marin</i>	Benefit Assessment Marin #1	1,141,880
<i>Marin</i>	Benefit Assessment Marin #2A	170,560
<i>Marin</i>	Supplemental Taxes	65,880
<i>Marin</i>	RDA Residual	17,510
<i>Sonoma</i>	Current Secured	3,014,480
<i>Sonoma</i>	Current Unsecured	94,800
<i>Sonoma</i>	Prior Unsecured	1,460
<i>Sonoma</i>	Benefit Assessment Sonoma #1	2,034,260
<i>Sonoma</i>	Benefit Assessment Sonoma #2A	869,070
<i>Sonoma</i>	Benefit Assessment Sonoma #2B	6,450
<i>Sonoma</i>	Supplemental Taxes	-299,050
<i>Sonoma</i>	RDA Residual	237,520
	Investment Earnings	92,380
	Homeowners Property Tax Relief	28,290
	Miscellaneous Services	135,000
	Refunds and Reimbursements	15,000
	Insurance Refunds and Adjustments	0
	<u>Total General Fund Revenue</u>	\$10,162,870
Capital Fund		
	Transfers In from General Fund	337,200
	Interest earnings	6,500
	<u>Total Capital Fund Revenue</u>	\$343,700

GENERAL FUND EXPENSES

Object	Current Appropriation	Increase/Decrease Amended Budget	Amended Appropriation	% Change	NOTES
Dept 5100 Administration					
6010 Salaries and Wages	491,406.00	-12,142.00	479,264.00	-2.47%	
6012 MCERA Credit	10,115.00	0.00	10,115.00	0.00%	
6014 Overtime	3,578.00	0.00	3,578.00	0.00%	
6015 Seasonal Wages	37,500.00	23,250.00	60,750.00	62.00%	
6016 Trustee Wages	16,000.00	0.00	16,000.00	0.00%	
6022 Medicare Employer portion	8,114.00	500.00	8,614.00	6.16%	
6023 FICA (Social Security)	2,540.00	2,500.00	5,040.00	98.43%	
6030 Retirement - Employer Classic	862,420.00	-30,749.00	831,671.00	-3.57%	
6032 Retirement - Employer PEPRA	314,578.00	-8,816.00	305,762.00	-2.80%	
6041 Kaiser - Active Employees	652,777.00	-28,827.00	623,950.00	-4.42%	
6043 Dental - Active Employees	46,681.00	-1,868.00	44,813.00	-4.00%	
6045 Vision Service Plan - Active Employees	11,585.00	-445.00	11,140.00	-3.84%	
6047 Teamsters Anthem	9,960.00	0.00	9,960.00	0.00%	
6051 Sentry Life and Hartford Life	4,652.00	-126.00	4,526.00	-2.71%	
6053 Employee Assistance Program	2,500.00	-80.00	2,420.00	-3.20%	
6055 Employee Boot Allowance	7,600.00	0.00	7,600.00	0.00%	
6057 Employee Wellness Benefit	17,750.00	-500.00	17,250.00	-2.82%	
6059 State Unemployment	2,073.00	500.00	2,573.00	24.12%	
6061 Retiree Spousal - Teamsters, WHA or UH	25,600.00	0.00	25,600.00	0.00%	
6063 Retiree Spousal - Kaiser	75,915.00	0.00	75,915.00	0.00%	
6065 Retiree Medical Benefit	145,000.00	13,648.00	158,648.00	9.41%	
6067 Retiree Health Savings Account	26,800.00	0.00	26,800.00	0.00%	
6069 Payment to OPEB Trust	343,000.00	0.00	343,000.00	0.00%	
6112 Coats, Rain Gear and Boots	1,200.00	450.00	1,650.00	37.50%	
6114 Admin Clothing and Hats	1,750.00	450.00	2,200.00	25.71%	
6130 Food for Trustee Meetings	1,250.00	-750.00	500.00	-60.00%	
6131 Food for Staff or Business Meetings	900.00	0.00	900.00	0.00%	
6132 Drinking Water	1,100.00	400.00	1,500.00	36.36%	
6139 Other Food and Household Supplies	3,250.00	0.00	3,250.00	0.00%	
6140 Office Supplies	5,250.00	0.00	5,250.00	0.00%	
6141 Copier Supplies	5,250.00	0.00	5,250.00	0.00%	
6142 Postage and Postage Supplies	1,750.00	0.00	1,750.00	0.00%	
6149 Other Office Expense	1,300.00	0.00	1,300.00	0.00%	
6250 Furniture	3,000.00	0.00	3,000.00	0.00%	
6251 Appliances and Office Tools	3,500.00	-2,000.00	1,500.00	-57.14%	
6410 Payroll Service Fees	7,000.00	0.00	7,000.00	0.00%	
6411 Annual Audit	15,000.00	0.00	15,000.00	0.00%	
6412 Actuarial Studies	18,000.00	0.00	18,000.00	0.00%	

6413 Assessment Management Services	43,070.00	0.00	43,070.00	0.00%	
6420 Occupational Health Testing	2,500.00	0.00	2,500.00	0.00%	
6421 Labor Negotating Services	4,500.00	0.00	4,500.00	0.00%	
6422 Ergonomic Evaluation	3,500.00	-2,500.00	1,000.00	-71.43%	
6423 Human Resources Legal Services	45,000.00	-20,000.00	25,000.00	-44.44%	
6424 Section 125 Plan Admin Fees	1,350.00	1,000.00	2,350.00	74.07%	
6429 Other Professional Services - Human Resources	3,300.00	-2,300.00	1,000.00	-69.70%	COBRA ADMIN/DOT/Bryce
6472 Legal Counsel	20,000.00	-8,000.00	12,000.00	-40.00%	
6474 Environmental Impact Report Consultants	28,000.00	0.00	28,000.00	0.00%	
6475 IVMP Consulting	4,000.00	125.00	4,125.00	3.13%	
6510 Pooled Worker's Compensation	183,302.00	-330.00	182,972.00	-0.18%	
6511 Pooled Liability	91,337.00	23,972.00	115,309.00	26.25%	
6512 Pooled Auto Physical Damage	3,656.00	0.00	3,656.00	0.00%	
6513 Group Property	11,564.00	2,119.00	13,683.00	18.32%	
6514 Group Employee Bond	1,434.00	0.00	1,434.00	0.00%	
6515 Aircraft Excess Coverage	4,100.00	400.00	4,500.00	9.76%	Increase
6518 Insurance Administrative Services	8,806.00	-2,480.00	6,326.00	-28.16%	VCJPA General Fund
6520 MVCAC	12,000.00	-500.00	11,500.00	-4.17%	
6521 CSDA	8,100.00	95.00	8,195.00	1.17%	
6522 LAFCO	19,000.00	-1,230.00	17,770.00	-6.47%	
6523 American Mosquito Control	5,500.00	0.00	5,500.00	0.00%	
6529 Other Memberships and Subscriptions	1,175.00	0.00	1,175.00	0.00%	
6531 Newspaper and Legal Notices	2,500.00	0.00	2,500.00	0.00%	
6550 AT&T	1,500.00	0.00	1,500.00	0.00%	
6551 Comcast	2,000.00	0.00	2,000.00	0.00%	
6552 Communication/Notification System	21,000.00	0.00	21,000.00	0.00%	
6553 Purchase and Maintain Cell Phones	3,000.00	0.00	3,000.00	0.00%	
6554 Cell Phone Services	43,600.00	0.00	43,600.00	0.00%	
6559 Other Communication Services	750.00	0.00	750.00	0.00%	video conferencing
6560 Employee Training	9,500.00	0.00	9,500.00	0.00%	
6561 Employee Recognition	900.00	0.00	900.00	0.00%	
6562 Trustee Training and Education	700.00	-200.00	500.00	-28.57%	
6570 Staff Travel	9,000.00	-3,000.00	6,000.00	-33.33%	MVCAC Sacto
6571 Trustee Travel	6,000.00	-3,000.00	3,000.00	-50.00%	MVCAC Sacto
6580 Use Tax	13,000.00	0.00	13,000.00	0.00%	
6582 Revenue Collection Fees (Marin)	115,000.00	0.00	115,000.00	0.00%	
6583 Revenue Collection Fees (Sonoma)	33,000.00	0.00	33,000.00	0.00%	
6589 Other Fees, Permits and Taxes	100.00	400.00	500.00	400.00%	
6590 Copy Machine Lease	4,200.00	300.00	4,500.00	7.14%	
6591 Postage Machine Lease	1,200.00	0.00	1,200.00	0.00%	
6599 Other Rents and leases	450.00	-450.00	0.00	-100.00%	CEU Vans
6910 Contingency	30,000.00	-10,000.00	20,000.00	-33.33%	
6920 COVID-19 Expenses	20,000.00	0.00	20,000.00	0.00%	

6990 Transfers Out	337,200.00	0.00	337,200.00	0.00%	
Total Dept 5100 Administration:	\$4,347,438	-\$70,184	\$4,277,254	-1.61%	
Dept 5200 Laboratory					
6010 Salaries and Wages	371,142.00	0.00	371,142.00	0.00%	
6015 Seasonal Wages	57,000.00	0.00	57,000.00	0.00%	
6022 Medicare Employer portion	6,220.00	0.00	6,220.00	0.00%	
6023 FICA (Social Security)	3,861.00	0.00	3,861.00	0.00%	
6059 State Unemployment	1,589.00	0.00	1,589.00	0.00%	
6110 Uniforms	500.00	0.00	500.00	0.00%	
6112 Coats, Rain Gear and Boots	250.00	0.00	250.00	0.00%	
6129 Other Clothing and Safety Supplies	200.00	0.00	200.00	0.00%	
6139 Other Food and Household Supplies	350.00	0.00	350.00	0.00%	
6140 Office Supplies	200.00	0.00	200.00	0.00%	
6149 Other Office Expense	200.00	0.00	200.00	0.00%	
6150 Surveillance Supplies	1,300.00	0.00	1,300.00	0.00%	
6151 RT PCR Supplies	5,000.00	0.00	5,000.00	0.00%	
6159 Other Lab Supplies	1,050.00	0.00	1,050.00	0.00%	
6220 Mosquito Traps	1,000.00	0.00	1,000.00	0.00%	
6239 Other Field Equipment	2,800.00	0.00	2,800.00	0.00%	
6351 Lab Equipment	6,500.00	0.00	6,500.00	0.00%	
6452 Disease Surveillance and Testing (DART)	20,000.00	0.00	20,000.00	0.00%	
6489 Other Professional Services	2,267.00	0.00	2,267.00	0.00%	
6529 Other Memberships and Subscriptions	320.00	0.00	320.00	0.00%	
Total Dept 5200 Laboratory:	\$481,749	\$0	\$481,749	0.00%	
Dept 5300 Operations					
6010 Salaries and Wages	2,624,719.00	-102,036.00	2,522,683.00	-3.89%	
6012 MCERA Credit	4,388.00	560.00	4,948.00	12.76%	
6014 Overtime	39,410.00	0.00	39,410.00	0.00%	
6015 Seasonal Wages	165,000.00	0.00	165,000.00	0.00%	
6022 Medicare Employer portion	41,164.00	0.00	41,164.00	0.00%	
6023 FICA (Social Security)	11,176.00	0.00	11,176.00	0.00%	
6059 State Unemployment 5.0%	10,515.00	0.00	10,515.00	0.00%	
6110 Uniforms	28,000.00	0.00	28,000.00	0.00%	
6111 Personnel Truck Equipment	2,000.00	0.00	2,000.00	0.00%	
6112 Coats, Rain Gear and Boots	2,950.00	800.00	3,750.00	27.12%	
6113 Bee Suits and Gloves	1,200.00	0.00	1,200.00	0.00%	
6115 Eye Wear, Wash and Eye Glass Wipes	950.00	0.00	950.00	0.00%	
6116 First Aid Supplies and Kits	2,500.00	0.00	2,500.00	0.00%	
6129 Other Clothing and Safety Supplies	2,625.00	0.00	2,625.00	0.00%	
6140 Office Supplies	250.00	0.00	250.00	0.00%	
6160 Pyrocide	12,400.00	11,000.00	23,400.00	88.71%	
6161 Bti Liquid	85,000.00	0.00	85,000.00	0.00%	
6162 Bti Granules	13,000.00	0.00	13,000.00	0.00%	

6163 Larvicide Oil	2,850.00	0.00	2,850.00	0.00%	
6164 Zenivex	6,000.00	0.00	6,000.00	0.00%	
6165 Methoprene Liquid	52,375.00	0.00	52,375.00	0.00%	
6166 Methoprene Briquettes	59,600.00	0.00	59,600.00	0.00%	
6167 30 Day Briquettes	1,600.00	0.00	1,600.00	0.00%	
6168 Methoprene Pellets	162,000.00	0.00	162,000.00	0.00%	
6169 Bacillus Sphaericus FG	70,000.00	0.00	70,000.00	0.00%	
6170 BACILLUS SPHAERICUS/Bti GRANULES	75,000.00	0.00	75,000.00	0.00%	
6171 BACILLUS SPHAERICUS WDG	3,200.00	9,300.00	12,500.00	290.63%	
6173 New Products and Trials	1,500.00	0.00	1,500.00	0.00%	
6174 Spinosad	35,300.00	0.00	35,300.00	0.00%	
6175 Wasp Freeze	2,100.00	0.00	2,100.00	0.00%	
6176 Drione	6,300.00	2,525.00	8,825.00	40.08%	
6177 Dry Ice	12,400.00	0.00	12,400.00	0.00%	
6185 Fish Supplies	1,200.00	0.00	1,200.00	0.00%	
6189 Other Agricultural and Operational Supplies	600.00	0.00	600.00	0.00%	
6210 Respirators	3,270.00	0.00	3,270.00	0.00%	
6211 Ear Wear	1,350.00	0.00	1,350.00	0.00%	
6219 Other Safety Equipment	300.00	0.00	300.00	0.00%	
6220 Mosquito Traps	1,800.00	0.00	1,800.00	0.00%	
6221 Backpack Applicators	1,575.00	0.00	1,575.00	0.00%	
6222 Can Applicators	700.00	0.00	700.00	0.00%	
6223 Backpack Foggers	4,200.00	0.00	4,200.00	0.00%	
6224 Hand Held Foggers	15,700.00	0.00	15,700.00	0.00%	
6225 Backpack Granulator	1,800.00	0.00	1,800.00	0.00%	
6226 Field Tools	9,200.00	0.00	9,200.00	0.00%	
6227 YJ Field Equipment	820.00	0.00	820.00	0.00%	
6239 Other Field Equipment	375.00	1,250.00	1,625.00	333.33%	replacement kayaks
6450 Aerial Surveillance - Swimming Pools	8,500.00	0.00	8,500.00	0.00%	
6451 Aerial Surveillance - Helicopters	200,000.00	0.00	200,000.00	0.00%	
6544 Hydrant Water	1,850.00	0.00	1,850.00	0.00%	
6592 Source Reduction Equipment Rental	4,000.00	0.00	4,000.00	0.00%	
Total Dept 5300 Operations:	3,794,712	-76,601	3,718,111	-2.02%	
Dept 5400 Shop/Facilities					
6010 Salaries and Wages	203,850.00	0.00	203,850.00	0.00%	
6014 Overtime	1,254.00	0.00	1,254.00	0.00%	
6022 Medicare Employer portion	2,980.00	0.00	2,980.00	0.00%	
6059 State Unemployment	761.00	0.00	761.00	0.00%	
6129 Other Clothing and Safety Supplies	2,000.00	0.00	2,000.00	0.00%	
6139 Other Food and Household Supplies	700.00	0.00	700.00	0.00%	
6190 Fuel and Oil	108,100.00	0.00	108,100.00	0.00%	
6213 Fire Extinguishers	1,700.00	0.00	1,700.00	0.00%	
6240 Hand Tools	1,300.00	0.00	1,300.00	0.00%	

6241 Garage Equipment	750.00	0.00	750.00	0.00%	
6242 Power Tools	2,000.00	0.00	2,000.00	0.00%	
6243 Steel	1,000.00	0.00	1,000.00	0.00%	
6249 Other Tools	400.00	0.00	400.00	0.00%	
6311 Vehicle Maintenance	28,000.00	0.00	28,000.00	0.00%	
6312 Trailer Repair	1,600.00	0.00	1,600.00	0.00%	
6313 ATV/UTV Repair	2,000.00	0.00	2,000.00	0.00%	
6314 ARGO Repair	30,000.00	0.00	30,000.00	0.00%	
6316 ARGO Trailers	5,000.00	1,775.00	6,775.00	35.50%	
6317 Boats and Forklifts	1,300.00	0.00	1,300.00	0.00%	
6318 Large Field Equipment	3,100.00	0.00	3,100.00	0.00%	
6330 Power Sprayers	3,000.00	0.00	3,000.00	0.00%	
6331 Foggers	1,000.00	0.00	1,000.00	0.00%	
6332 Mosquito Traps	800.00	0.00	800.00	0.00%	
6333 Field Equipment	800.00	0.00	800.00	0.00%	
6339 Other Field and Spray Equipment	400.00	0.00	400.00	0.00%	
6340 Shop	5,000.00	0.00	5,000.00	0.00%	
6341 Vehicle Storage/Garage	1,000.00	0.00	1,000.00	0.00%	
6342 Admin Building	50,000.00	16,350.00	66,350.00	32.70%	replace water heater, flooring proj
6343 Grounds	24,709.00	4,000.00	28,709.00	16.19%	trenching, root pruning project
6345 HVAC	5,560.00	0.00	5,560.00	0.00%	
6346 Aboveground Tank Maintenance	3,000.00	0.00	3,000.00	0.00%	
6349 Other Building and Grounds Maintenance	500.00	0.00	500.00	0.00%	
6350 Hazardous Materials Cleaning	8,800.00	0.00	8,800.00	0.00%	
6359 Other Maintenance and Repair	1,400.00	0.00	1,400.00	0.00%	
6453 Alarm Services	8,000.00	0.00	8,000.00	0.00%	
6454 Janitorial Services	23,000.00	0.00	23,000.00	0.00%	
6455 Landscape Services	10,000.00	300.00	10,300.00	3.00%	Increase 3.0% min wage increase
6489 Other Professional Services	1,250.00	0.00	1,250.00	0.00%	
6540 Solid Waste Collection and Disposal	4,800.00	0.00	4,800.00	0.00%	
6541 Gas and Electricity	33,500.00	1,675.00	35,175.00	5.00%	
6542 Water and Sewer	8,500.00	800.00	9,300.00	9.41%	
6543 Water - Irrigation/Industrial	5,000.00	2,500.00	7,500.00	50.00%	
6581 Waste Discharge Permit (SWRCB)	2,950.00	0.00	2,950.00	0.00%	
6584 Hazmat Permit	1,450.00	0.00	1,450.00	0.00%	
6589 Other Fees, Permits and Taxes	450.00	100.00	550.00	22.22%	
Total Dept 5400 Shop Facilities:	\$602,664	\$27,500	\$630,164	4.56%	
Dept 5 Community Outreach/Education					
6010 Salaries and Wages	162,864.00	-14,008.00	148,856.00	-8.60%	
6012 MCERA Credit	9,706.00	300.00	10,006.00	3.09%	
6014 Overtime	5,831.00	-2,000.00	3,831.00	-34.30%	
6022 Medicare Employer portion	2,592.00	0.00	2,592.00	0.00%	
6059 State Unemployment	662.00	0.00	662.00	0.00%	

6144 Presentation Supplies	16,500.00	-5,000.00	11,500.00	-30.30%	
6145 Other Outreach and Education Supplies	1,000.00	0.00	1,000.00	0.00%	
6470 Printing Services	9,500.00	0.00	9,500.00	0.00%	
6473 Sonoma County Regional Parks Foundation	9,000.00	0.00	9,000.00	0.00%	
6530 Public Relations Newspaper Articles	30,000.00	0.00	30,000.00	0.00%	
6532 Television Advertising	24,000.00	0.00	24,000.00	0.00%	
6533 Radio Advertising	50,000.00	0.00	50,000.00	0.00%	
6534 Outdoor Advertising	80,000.00	0.00	80,000.00	0.00%	
6593 Booth Rental	4,000.00	0.00	4,000.00	0.00%	

Total Dept 5500 Community Outreach/Education: \$405,655 -\$20,708 \$384,947 -5.10%

Dept 6 Information Technology

6143 Printer Cartridges and Supplies	1,200.00	800.00	2,000.00	66.67%	
6252 Computers and Laptops	16,150.00	3,000.00	19,150.00	18.58%	
6253 Security Equipment	500.00	0.00	500.00	0.00%	
6254 Phone Equipment	500.00	0.00	500.00	0.00%	
6255 Computer Software	6,000.00	0.00	6,000.00	0.00%	
6256 Printers	3,800.00	0.00	3,800.00	0.00%	
6257 Computer Network and Storage	1,000.00	0.00	1,000.00	0.00%	
6419 Other Professional Services - Finance	500.00	0.00	500.00	0.00%	
6430 IBM/AS400 Maintenance Agreement	3,350.00	0.00	3,350.00	0.00%	
6431 GIS Tracking System Maintenance Agreement	12,500.00	0.00	12,500.00	0.00%	
6432 Network and IT Consulting Services	60,000.00	0.00	60,000.00	0.00%	
6433 Remote Backup Service	4,000.00	0.00	4,000.00	0.00%	
6434 Financial System Maintenance Agreement	19,000.00	0.00	19,000.00	0.00%	
6435 Web Design, Hosting and Photography	12,000.00	0.00	12,000.00	0.00%	
6436 Phone System	14,000.00	0.00	14,000.00	0.00%	
6449 Other Professional Services - IT	4,500.00	-3,500.00	1,000.00	-77.78%	

Total Dept 5600 Information Technology: \$159,000 \$300 \$159,300 0.19%

Grand Total FY 2021/22 General Fund Expense Budget \$9,791,218 -\$139,693 \$9,651,525 -1.43%

CAPITAL FUND EXPENSES

6840 Structures and Improvements	29,509.00	25,625.00	55,134.00	86.84%	Office remodel, hybrid conf room
6870 Field Equipment	82,820.00	0.00	82,820.00	0.00%	airboat
6880 Vehicles	590,981.00	35,879.00	626,860.00	6.07%	trucks

Grand Total FY 2021/22 Capital Fund Expense Budget \$703,310 \$61,504 \$764,814 8.74%

STAFF REPORT



DATE: December 9, 2020

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager

SUBJECT: Proposed Side Letter of Agreement with Western Council of Engineers re: Holidays

RECOMMENDED ACTION

The Executive Committee and staff recommend that the Board:

1. Review & discuss this report and the attached proposed Side Letters of Agreement pertaining to:
 - a. Recognition by the District of Juneteenth as a paid holiday beginning in 2022.
 - b. The addition of a requirement to Section 12.1 of the Memoranda of Understanding, specifying that to receive holiday pay, an employee must be in paid status on the workdays immediately before and after any holiday.
2. Consider a motion to accept the Side Letters between MSMVCD and WCE regarding Holidays and authorize the Board President to sign them.

BACKGROUND & ANALYSIS

Following a request from the Western Council of Engineers (WCE) on behalf of the District's represented employees to add the Juneteenth holiday to the list of paid holidays recognized by the District, management met and conferred with the Union. Subsequently, negotiators for the District met with the Board in closed session to discuss the issues associated with the Union's request. Returning to the bargaining table, the District offered to approve the request, contingent upon WCE agreeing to add new language to the Section 12.1 of the District's two Memoranda of Understanding (MoU) with WCE. The new provision would stipulate that to qualify for holiday pay, an employee must be in full paid status on both the workday preceding and the workday following a holiday. For the purposes of determining entitlement to holiday pay, an employee who is absent on authorized vacation with pay or on accrued sick leave with pay would be deemed to be in paid status. After meeting and conferring in good faith, the parties reached a tentative agreement, which was subsequently ratified by the Union. The resulting proposed Side Letters of agreement are presented tonight for the Board's consideration.

ADMINISTRATIVE & FINANCIAL CONSIDERATIONS

At present, there is no requirement that an employee be in paid status to receive holiday pay, and although difficult to quantify, some savings are likely to accrue to the District from not awarding holiday pay to employees who are in unpaid status.

An additional benefit to the District is that it is administratively inconvenient to place an employee who is on unpaid status into paid status for the day of a holiday because various partial benefit accruals from being in paid status must be calculated and added by the Financial Office.

Management estimates the cost of one day of all employees' salaries, including seasonal staff, to be approximately \$15,500, although this would not represent an additional expense. Operational

considerations stemming from having one fewer workday in the week of the Juneteenth holiday are considered manageable, likely not requiring any overtime to be worked.

If approved by the Board, the provisions in the side letters would be incorporated into the successor MOUs that are scheduled to be negotiated in 2024.

**SIDE LETTER BETWEEN
MARIN SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT (MSMVCD) AND
THE WESTERN COUNCIL OF ENGINEERS (WCE) MANAGEMENT CONFIDENTIAL UNIT
RE: HOLIDAYS**

The Marin Sonoma Mosquito and Vector Control District (“MSMVCD” or “District”) and Western Council of Engineers (“Union”) (Management Confidential Unit) (collectively referred to as the “parties”) hereby ~~tentatively~~ agree to the following side letter, ~~subject to Union ratification and Board of Trustees adoption of this Side Letter.~~

WHEREAS, in 2021, the federal government recognized Juneteenth as a federal holiday;
WHEREAS, the District intends to recognize Juneteenth as a paid holiday beginning in 2022;
WHEREAS, the parties wish to address employment requirements for the receipt of holiday pay;

NOW THEREFORE, by this side letter, the parties agree to the following conditions to address holidays:

Effective upon ~~bargaining unit ratification and the~~ Board of Trustees’ adoption of this side letter, the parties agree to amend the Memorandum of Understanding (MOU) between the District and Union as follows:

**ARTICLE 12
HOLIDAYS**

12.1 Qualifying for Holiday Pay

All employees, except temporary employees, shall be entitled to take all authorized holidays with full pay not to exceed eight (8) hours for any one (1) holiday.

An employee who is scheduled to work on a holiday and who fails to report for a scheduled work shift on any such holiday due to the employee’s illness or the need to care for an immediate family member who is ill will be required to produce a note from a health care practitioner within three (3) work days of returning to work, stating that the employee was unable to work due to the employee’s or immediate family member’s illness. Failure to produce a doctor’s note within the requisite time will result in the requirement that the employee use sick leave for the absence in lieu of receiving holiday pay.

An employee who is scheduled to work on a holiday and who fails to report for a scheduled work shift on any such holiday for any other reason may be subject to discipline for an unapproved absence.

**SIDE LETTER BETWEEN
MARIN SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT (MSMVCD) AND
THE WESTERN COUNCIL OF ENGINEERS (WCE) MANAGEMENT CONFIDENTIAL UNIT
RE: HOLIDAYS**

Effective January 12, 2022, an employee must be in full paid status on the workday preceding and the workday following a holiday to qualify for holiday pay. For the purposes of this paragraph, an employee who is absent on authorized vacation with pay or on accrued sick leave with pay will be deemed to be employed at such time.

12.2 Holidays Observed by the District

The following days shall be holidays for all employees occupying regular positions:

New Year's Day, January 1st
Martin Luther King Jr's Birthday
President's Day
Cesar Chavez Day, March 31st
Memorial Day
Juneteenth (effective as of 2022)
July 4th
Labor Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day, December 25th
Two (2) floating holidays

If a holiday falls on Sunday, the following Monday shall be observed as a holiday. If the holiday falls on a Saturday, the preceding Friday shall be observed as a holiday. By mutual agreement of the Union and the District Manager, the day observed as a holiday may be changed from the actual day on which the holiday falls.

Upon negotiation of a successor MOU in 2024, the parties agree to incorporate this side letter into the successor MOU, unless otherwise agreed to or amended by the parties, at which point this side letter shall be eliminated.

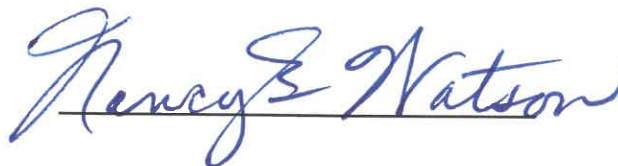
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THE WESTERN COUNCIL OF ENGINEERS (WCE) MANAGEMENT CONFIDENTIAL UNIT
RE: HOLIDAYS**

MSMVCD:

WCE:



Kelly Tuffo,
Chief Negotiator



November 18, 2021

Dated: _____

Dated: Jan. 3, 2022

Board President:

Dated:

**SIDE LETTER BETWEEN
MARIN SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT (MSMVCD) AND
THE WESTERN COUNCIL OF ENGINEERS (WCE) GENERAL UNIT
RE: HOLIDAYS**

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Day after Thanksgiving
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**SIDE LETTER BETWEEN
MARIN SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT (MSMVCD) AND
THE WESTERN COUNCIL OF ENGINEERS (WCE) GENERAL UNIT
RE: HOLIDAYS**

MSMVCD:

WCE:



Kelly Tuffo,

Chief Negotiator

November 18, 2021

Dated: _____



Dated: Jan. 3, 2022

Board President:

Dated:

STAFF REPORT



DATE: January 12, 2020

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager

SUBJECT: Proposed Item Authorizing District Manager to Amend the COVID-19 Prevention Program on Interim Basis

RECOMMENDED ACTION

Staff recommends that the Board:

1. Consider a motion authorizing the District Manager to amend the District's Coronavirus Prevention Program to the extent necessary to conform to the revised regulations issued by Cal/OSHA and the California Department of Public Health. Prior to enacting the change, the District shall fulfill its obligation to provide the Western Council of Engineers with the opportunity to meet and confer over the impacts and effects of changes to the Program.

BACKGROUND

On August 11, 2021, the Board adopted the most recent version of its COVID-19 Prevention Program (CPP). On December 16, 2021, the Cal/OSHA Standards Board enacted revisions to its Emergency Temporary Standards, and these will take effect on January 14, 2022. Many of the provisions remain unchanged, but some notable new requirements include the following:

Definitions:

- "Face coverings" was updated to include more specific detail on the different types of acceptable face coverings.
- "Worksite" now specifically excludes the employee's personal residence, locations where an employee works alone, and remote work locations chosen by the employee.

Testing and Exclusion from the Workplace

- Clearer instructions were provided on how to notify workers who were at the same worksite as a COVID-19 case during the high-risk exposure period.
- Employers are now required to make COVID-19 testing available at no cost and during paid time to employees who were fully vaccinated before the "close contact" with a COVID-19 case occurred, even if they are asymptomatic.
- Employees who have recently recovered from COVID-19 and those who are fully vaccinated are not required to be excluded from the workplace after "close contact" but must wear a face covering and maintain six feet of physical distancing for 14 calendar days following the last date of contact.

Return to Work Criteria

- The period before an employee can return to work after “close contact” or COVID-19 illness was revised to be consistent with guidelines issued by the California Department of Public Health (CDPH). These time frames will automatically update if CDPH updates their guidelines, pursuant to the Governor’s Executive Order N. In brief, CDPH’s current guidance allows for periods of isolation or quarantine to end after five days if symptoms have resolved, and a COVID-19 test result shows negative. Presently, the exclusion period is ten days. More details are available at [this CDPH link](#).

It should be noted that although CDPH issues guidance documents, the Cal/OSHA standards Board promulgates the regulations that are binding upon employers. By itself, the guidance issued by CDPH or CDC forms an insufficient basis on which to amend the District’s CPP. However, to the extent that the amended Cal/OSHA regulations refer to and rely upon the CDPH guidelines, the District may amend its CPP in conformance with the updated Cal/OSHA regulations.

On December 27, the federal Centers for Disease Control & Prevention also amended its guidance for isolation and quarantine, stating: “Given what we currently know about COVID-19 and the Omicron variant, CDC is shortening the recommended time for isolation for the public. People with COVID-19 should isolate for 5 days and if they are asymptomatic or their symptoms are resolving (without fever for 24 hours), follow that by 5 days of wearing a mask when around others to minimize the risk of infecting people they encounter. The change is motivated by science demonstrating that the majority of SARS-CoV-2 transmission occurs early in the course of illness, generally in the 1-2 days prior to onset of symptoms and the 2-3 days after.”

REASONS FOR RECOMMENDED ACTION

When it can be done safely, reducing the exclusion period to five days (from ten) would benefit both the District and its employees in terms of increased productivity and reduced sick leave usage.

At the time of writing, a revised template CPP was unavailable, so it was infeasible to prepare and present an updated COVID-19 Prevention Program to the Board for its meeting tonight. However, approval of the proposed measure would enable District management staff to timely prepare an updated CPP in conformance with detailed guidance from Cal/OSHA as soon as it becomes available, in consultation with employment law counsel. As noted above, the District will also provide the Western Council of Engineers with the opportunity to meet and confer over the impacts and effects of the change prior to issuance of the revised CPP. Staff would present the revised CPP at the Board’s next meeting for review and approval.

Manager's Report

- Board leadership has decided that the Board will not meet in February, so the next scheduled meeting will be held on March 9, 2022 starting at 6 p.m.
- As of November 2, 2021, the balance in the District's OPEB trust fund for future retiree medical expenses has increased to \$9.15M after fluctuating with market trends in recent weeks.
- We continue to improve our IT and network configurations and server infrastructure, to improve system reliability and functionality.
- Just before the holiday period, we noticed that the District's commercial grade hot water heater was failing. Fortunately, we had sufficient time to put the replacement project out to bid, realizing considerable savings over the cost of emergency repairs. During the same period the breakroom refrigerator and microwave oven also failed. Repairs are now complete.
- Jeff Wickman, Administrator of the Marin County Employees Retirement Association, plans to present an update to the Board at its meeting in March 9th, 2022. Mr. Wickman advises that the Board of Retirement should have adopted the June 30, 2021 valuation the week before his presentation. The financial news is anticipated to be good this year given the size of MCERA's investment return for the fiscal year ending June 30, 2021.
- Late last year, Jennifer Crayne and I applied to the State's Department of Finance (DoF) for a share of the \$100 M Special District COVID-19 Relief Fund. Although we requested reimbursement for \$45,167 in COVID-19 related expenditures during the state's specified timeframe, we were notified that the amount of the award will be \$173,632. The cause of the additional funding appears to be related to the way the state calculated special district revenue losses. CSDA negotiated with DoF that they should follow the ARPA model and provide a 4.1% annual compounded multiplier to base-year revenue for purposes of calculating revenue loss. Therefore, base year revenues were multiplied by 8.4% and the current year revenues were subtracted from that new increased amount to yield the impact used for calculating the grant award. Because we have not yet received the funds from the County, which is disbursing the monies on behalf of DoF, we did not account for the grant award of \$173,632 in the budget amendment.
- In late November, we conducted a very full day of professional photography, capturing many images of staff and equipment in action in the field. A similar day of photo shoots that will include the laboratory and maintenance staffs is planned for the spring. Additionally, we are planning to set up a morning of photography soon to complete the new set of Trustee portraits for the website. We ask that those Trustees who haven't yet had a picture taken, to keep an eye out for the Doodle poll.
- In late December, I delivered an operational and financial update presentation to the Rohnert Park City Council at their request. Trustees are welcome to request staff to prepare information for them to give an update to their appointing jurisdictions.

- Several Trustee and staff members are planning to attend next month's Annual Conference of the Mosquito & Vector Control Association of California in Sacramento. Similarly, the Vector Control Joint Powers Agency Annual Workshop will be held in Santa Cruz in mid-February. Unfortunately, neither organization is offering a remote or hybrid attendance option.
- The rise of the Omicron variant of the virus that causes COVID-19 is keeping me and Erik Hawk busy with infection prevention, contact tracing and notification duties. It has also forced a further delay in recruiting an Education Program Specialist.
- Public Information Officer Nizza Sequeira and I have almost completed the rollout of the enhanced vehicle graphics to the remainder of the fleet. Due to the lack of suitable stock images, for the Education Program vehicle we commissioned custom vector artwork of children, depicting diversity in race and gender.
- Nizza reports that 1260 tires were collected at the December 4th & 5th recycling event we sponsored in Petaluma. A total of 2,045 were collected between both recycling events in Novato and Petaluma. We will continue to partner with the Conservation Corps North Bay to run similar events. Last month's District newsletter entitled "Think it's too cold for ticks? Think again!" spurred an influx of phone calls and requests for tick packets. Thus far we have distributed 166 tick packets in response to the newsletter.

Assistant Manager's Report

- When possible between rain events, the laboratory staff have been collecting ticks (*Ixodes pacificus* a.k.a. western black-legged tick) at designated sites in Marin and Sonoma counties. The District released a newsletter in December providing information on *Ixodes pacificus* and tick bite prevention. Laboratory staff have also been analyzing and summarizing mosquito surveillance data from the 2021 season.
- As a result of recent storms, seasonal wetlands and tidal marshes are flooded. Many of the vernal pools at various locations in Sonoma County are at capacity. The Vector Control Technicians and Field Supervisors are monitoring these habitats for mosquito production. Early surveillance in tidal and brackish habitats is especially important for *Aedes squamiger* (California salt marsh mosquito), which typically begins its life cycle in the early winter months and slowly matures until conditions are conducive for adult emergence in late winter and early spring. This species can fly 10-20 miles from a marsh to seek a blood meal and exhibits extreme biting pressure on people, wildlife, and livestock.
- Shop and operations staff are working diligently on several equipment maintenance and calibrations projects.

- Staff have been participating in continuing education events required by the California Department of Public Health to maintain state licensing and certifications as Vector Control Technicians.
- One of our Field Supervisors, Steve Miller, and I are collaborating with the Marin Audubon Society to review the Tiscornia Marsh Restoration Project in San Rafael, relevant to mosquito production and control.
- Field Supervisor Jason Sequeira, Scientific Programs Manager Kelly Liebman, and I met with Ellis Creek Water Recycling Facility management staff to discuss mosquito source reduction at the site. We discussed the need for vegetation management and the potential for water management to reduce mosquito production, control operations, and the potential for mosquito-borne disease transmission.
- We continue to experience some challenges in purchasing equipment. For example, after waiting several months we were finally able to purchase Trimble GPS units. We ordered Argo and ATV parts at the beginning of the fiscal year and are still waiting for delivery.
- We were able to take advantage of a manufacturer incentive program for the purchase of mosquito larvicide materials. The purchase saved the District a considerable amount of money and prepared us for mosquito control operations in early 2022.
- Dave Beck, a Vector Control Technician of 10 years, retired on December 31, 2021. Dave provided excellent service to residents of Marin and Sonoma counties, was a valued team member, and will be missed!