



## BOARD OF TRUSTEES

# *POLICY MANUAL AND REFERENCE GUIDE*

March 2023

**Marin/Sonoma**  
**Mosquito & Vector Control District**  
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Cotati, CA 94931  
707-285-2200  
[www.ms mosquito.org](http://www.ms mosquito.org)

## **INTRODUCTION**

The Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District will maintain a Board Policy Manual. The manual shall contain the Board's current policies and rules and regulations enacted by the Board from time to time. The Manual of Policies is the base resource in determining how business is conducted.

If any policy or portion of a policy contained within the Policy Manual is in conflict with rules, regulations or laws, said rules, regulations or legislation shall prevail.

This document also contains several reference materials for the Board of Trustees to provide important historical, fiscal and legal background to assist them in making sound policy choices.

## **MISSION STATEMENT**

The Marin/Sonoma Mosquito and Vector Control District, founded in 1915, protects the health and welfare of the communities it serves from mosquitoes and vector-borne diseases by utilizing cost-effective, environmentally responsible integrated vector management practices.

## **ROLE OF THE DISTRICT**

Within the district's boundaries or in territory that is located outside the district from which vectors and vector borne diseases may enter the district, a district may do all of the following: (a) Conduct surveillance programs and other appropriate studies of vectors and vector borne diseases. (b) Take any and all necessary or proper actions to prevent the occurrence of vectors and vector borne diseases. (c) Take any and all necessary or proper actions to abate or control vectors and vector borne diseases. (d) Take any and all actions necessary for or incidental to the powers granted by this chapter. (California Health and Safety Code §2040)

## **ROLE OF THE TRUSTEES**

All trustees shall exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole in furthering the purposes and intent of this chapter. The trustees shall represent the interests of the public as a whole and not solely the interests of the board of supervisors or the city council that appointed them. (Health and Safety Code §2022(e))

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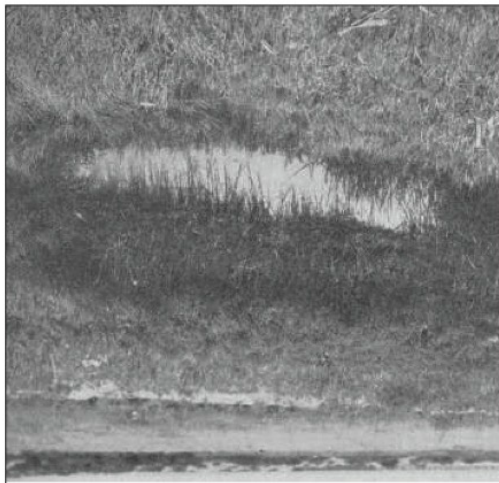
# HISTORY OF THE DISTRICT

## ORIGINS

In the early 1900's salt marsh mosquitoes in Marin County were making life almost unbearable for residents of the San Rafael area. Residents resorted to wearing head nets and using smudge pots to ward off swarms of aggressively biting "obnoxious insects." In those days the populace stoically endured the annual spring attacks that also hampered real estate sales. Mosquitoes were fatalistically regarded as akin to "sunshine and rain, as something beyond our control." The women of the San Rafael Improvement Club held several meetings and studied the problem, resulting in the earliest known organized mosquito control efforts in the State.



Members of the San Rafael Improvement Club, which formed in 1903



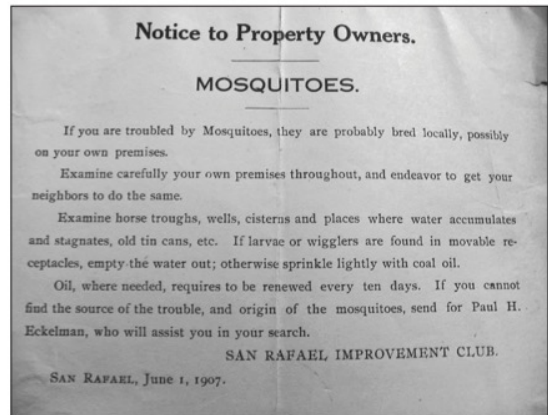
1906 photograph showing a typical mosquito breeding site in salt marsh

Professor C. W. Woodworth of the University of California at Berkeley, the first trained entomologist in the state to teach, was called in to shed light on the problem. Funds to support his research were raised through charitable events and donations. Although domestic sources of mosquito production were observed and eradicated, against everyone's expectations, in one year of investigation, Woodworth and his entomology students found that ninety-five percent of the mosquitoes were coming from the salt marshes, mostly in the spring. The mosquitoes were observed hatching and maturing in the marshes, and named "bog-born babies" in the local press. The adult female mosquitoes would fly to areas populated by animals and people to seek the blood meal that would allow their eggs to mature once they were laid

following the mosquitoes' return to the salt marshes. Strolling around town with a net, Woodworth collected a pint of the salt marsh mosquitoes (today known as *Aedes squamiger*) in under five minutes.

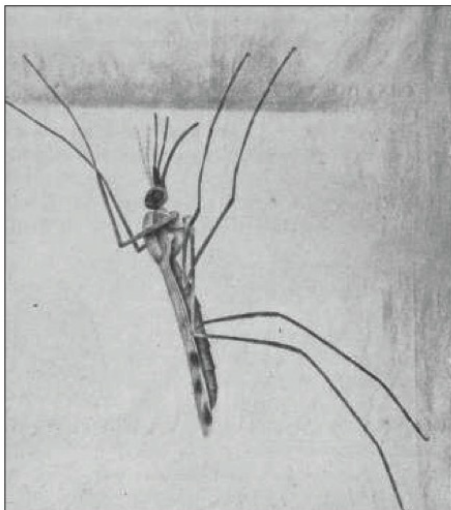
## FIRST EFFORTS TO CONTROL MOSQUITOES

Armed with useful new information about the true source of the mosquitoes, the San Rafael Improvement Club sponsored mosquito control work in the nearby marshes, hiring the Rev A.E Ashmun, an unemployed Congregationalist minister, to apply oil to the marshes, resulting in considerable success. But the application of oil was an expensive undertaking and provided only a temporary solution in New York. Men describing themselves by the newly minted term “Mosquito Engineer” proliferated, eager to ply their trade and help communities deal with the “mosquito menace.”



1907 notice sent to San Rafael residents

## ROLE OF MALARIA



Sketch of the *Anopheles* mosquito from 1906 “Mosquito Control” pamphlet by H.J. Quayle

Malaria, carried by the *Anopheles* mosquito, was endemic to California and the United States; in fact, malaria was not eliminated from the nation until 1951. Its effects were devastating to the residents of California’s Central Valley where abundant swarms of *Anopheles* mosquitoes flourished due to the ideal climatic conditions.

In 1916, thirteen counties in California had a malaria death rate (per 100,000 people) of more than twice that of Mississippi, which was regarded as one of the worst-afflicted areas in the country. As late as 1918, the mortality rate from malaria in Shasta County was 64.1 per 100,000 population, compared with Mississippi’s rate of 5.9. Fortunately, malaria cases occurred only sporadically in Marin and an 1880 publication noted that Sonoma County was almost entirely free of malaria.



Early twentieth century efforts at mosquito control in the salt marshes

## THE CALIFORNIA LEGISLATURE TAKES ACTION

The distressing frequency and discomfort of mosquito bites, which also hampered real estate sales led to increasing pressure to do something about malaria and other mosquito-borne diseases. In May 1915 the California Legislature approved the California Mosquito District Abatement Act. The Marin Abatement District was the first to be formed, closely followed

by the Three Cities (Peninsula) and Kern Districts. The 1915 Act permitted local governments to collect revenues and form Special Districts in order to protect the public from the hazards of mosquitoes and mosquito-borne diseases. The need for mosquito control grew with the population and the Marin Abatement District #1 (MAD) began annexing additional territory.

In the years following, the advent of motorized equipment greatly facilitated the District's operations, allowing ditches to be cleaned with mechanized equipment.

Although more research remained to be accomplished, great strides had now been made in understanding mosquito biology. The locally occurring species had been identified and were well understood.

An area west of Novato was annexed to the District in 1964, bringing the total size of the District to 400 square miles, serving a population of 180,000 people.

Considerable advances in the District's fleet of vehicles, mosquito control materials and practices have been realized since the era depicted in these photographs.



Motorized equipment greatly facilitated the District's operations, allowing ditches to be cleaned with equipment such as this dragline (pictured here at the District's premises).



The District's public outreach efforts were well underway by the mid 1950's when this picture of a display was taken.



Sorting mosquitoes in 1952.



Recorded minutes of the Board’s meetings date back to 1926 and are maintained in a freely accessible archive in the Board’s present meeting room.

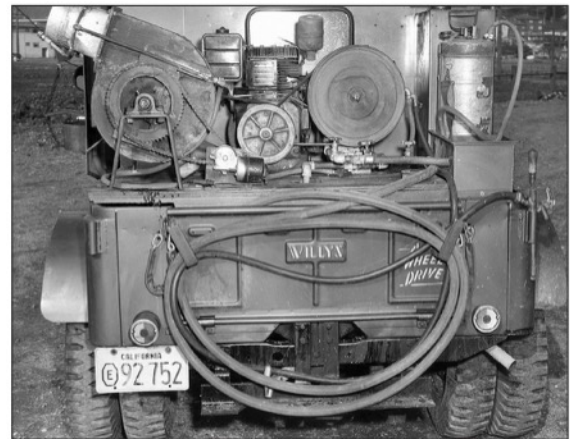
In 1976, MAD annexed the central area of Sonoma County, becoming the Marin/ Sonoma Mosquito Abatement District (MSMAD). The passage by the voters of Proposition 13 in 1978 dealt a severe financial blow to the District, resulting in the layoff of almost half of the staff. By 1981, the District had recovered sufficiently to move its headquarters from San Rafael to a larger site in Petaluma.

To meet the public’s demand for additional services, MSMAD began offering eradication of in-ground yellowjacket nests and providing rodent control advice and inspections. In 1995, MSMAD changed its name to the “Marin/Sonoma Mosquito and Vector Control District,” (MSMVCD) to better describe the full range of services provided.

Plans for a new headquarters building and maintenance facilities came to fruition in the year 2000 when the District moved northward once again, this time to the present purpose-built facility in Cotati, which offers a central location and affords easy freeway access. In 2010, a 150kw photovoltaic array was installed on the roofs and this system now supplies almost all the District’s overall electrical requirements.



A District employee from the 1950’s is seen here using a long pipe-like device to treat for the tree-hole mosquito, *Aedes sierrensis*.



District truck with fogging equipment.

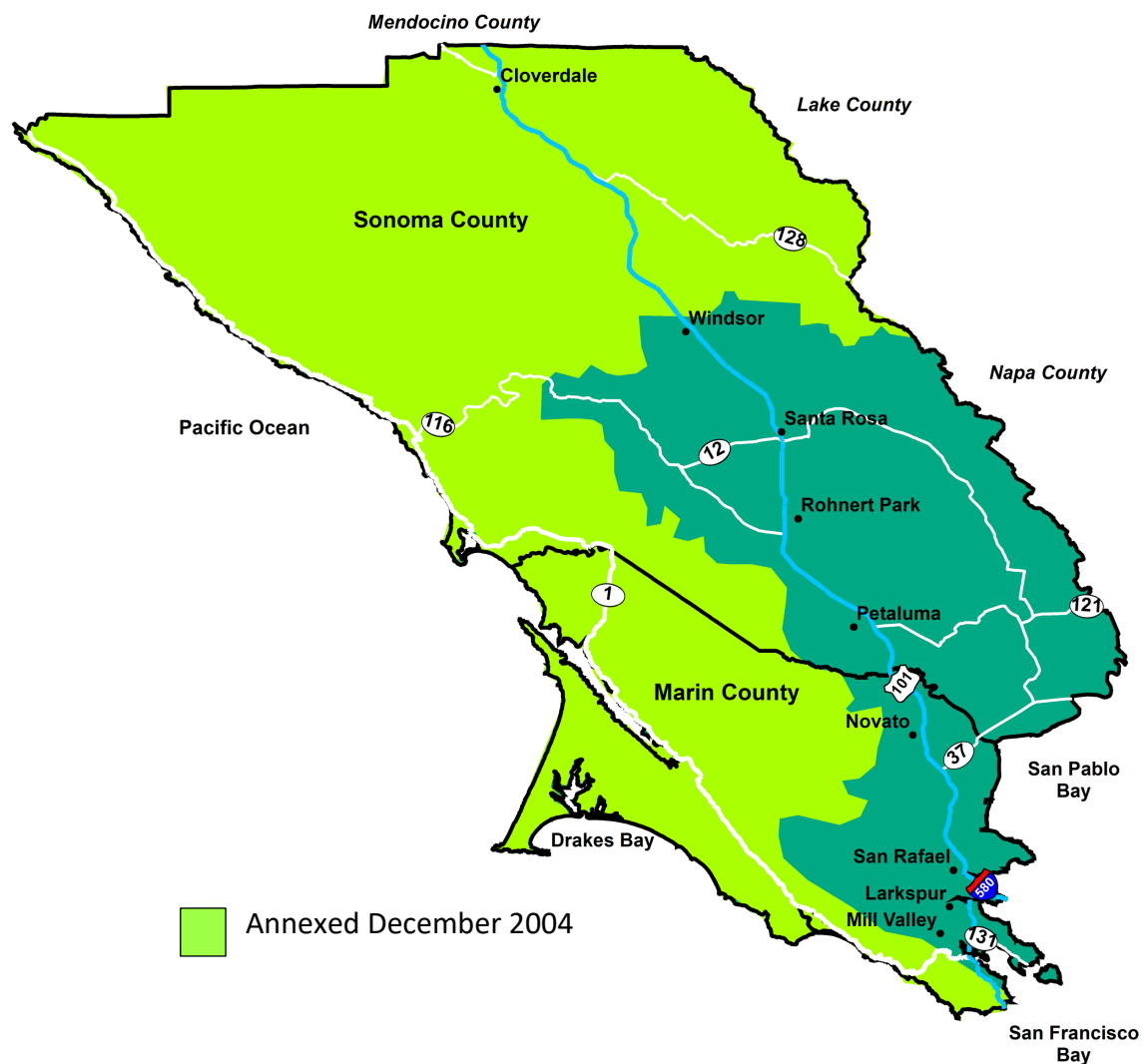


Board of Trustees of the Mosquito Abatement District meeting in San Rafael (1970).



## MILESTONES IN THE 2000's

After its arrival on the eastern seaboard of the U.S. in 1999, West Nile virus worked its way westward, with the first local detections occurring in the District during 2004. Although malaria was essentially eradicated in the US during the 1950's, this new vector-borne disease that is primarily carried by the *Culex* mosquito species is now endemic to northern California. There are no known medications to treat WNV or vaccines available to prevent infection. Because, in a small proportion of cases WNV can be a serious, sometimes fatal, neurological illness, the District commits significant resources to the control of this virus when its periodic emergence is discovered within the District's area of responsibility. The arrival of West Nile virus prompted an effort to better protect the health and welfare of those communities not yet served by the District.



Voters approved the annexation of all the remaining areas that were not served by the District, forming Benefit Assessment District #2, to provide funding that allowed the District to serve the

newly-added territory. Concurrently with all the remaining unincorporated territories of Marin and Sonoma counties joining the District, one additional Trustee position was added by each County, bringing the Board to its present day strength of 24 positions.

As the District expanded over the years, the scope of services offered to residents increased concomitantly. The custom-built laboratory in Cotati allows for in-house molecular testing of tick and mosquito vectors for pathogens, and the District offers assistance with rodent problems and identifying insects. Today, most of the District's mosquito samples are tested at the UC Davis Arbovirus Testing and Training (DART) facility due to their rapid turnaround and the very reasonable cost of their services.

After four years of detailed scientific and technical work by staff and consultants, the Board certified a Programmatic Environmental Impact Report (PEIR) in 2016. This comprehensive document, prepared in accordance with the provisions of the California Environmental Quality Act incorporated many Best Management Practices. The PEIR's main focus was to evaluate the environmental effects of the District's Integrated Vector Management Program, and now serves as a reference for staff, partner agencies such as the State and Federal Fish & Wildlife Departments, Army Corps and the public. A copy of the PEIR in digital format is provided to each Trustee as part of the Board Policy Manual.

Over the years, the District has cultivated strong relationships with other local agencies, the two County governments as well as the twenty cities within the District's boundaries and the California Department of Public Health's Vector-Borne Disease section in Richmond.

Today the District serves approximately 769,000 residents in a nearly 2,300 square mile service area and responds to several thousand requests each year for service from the public.

# FINANCIAL OVERVIEW

## **HISTORY**

Following the District's formation as a California Special District in 1915, the District was funded by means of a small share of the general property tax revenues. In 1978, voters approved the landmark Proposition 13, which fundamentally altered local government finance by lowering the maximum property tax rate to 1% of assessed value and limiting annual tax increases to no more than 2%. Prior to the passage of Proposition 13, property taxes rates in California averaged slightly less than 3%.

The effect on the District was to abruptly slash its income in half, causing staff layoffs and service reductions. A series of legislative actions by the state to regulate the allocation of property tax funding followed. More than 20 years later, funding of Special Districts and other local government entities was further modified by the voters' approval of Proposition 218, which placed limits on local government's ability to impose or increase special assessments without voter approval.

## **AD VALOREM TAXES**

The District's share of the property tax revenues represents a tiny fraction of one percent of the overall property taxes paid by property owners. The formula was established to be equivalent to the share that the District received prior to the passage of Prop 218. In 2021, the ad valorem (according to value) tax income accounted for approximately 58% of the District's income, with almost all the remainder provided by the two Benefit Assessment Districts described below. For more detailed information on property taxes, the reader may wish to consult the document "Understanding California's Property Taxes," published free of charge by the nonpartisan Legislative Analyst's Office, and available on the web.

## **ASSESSMENT DISTRICT #1**

After enduring some lean financial years, the Board formed Assessment District #1 in October 1996, with the first revenues accruing to the District in 1997. State law required only a protest hearing to create the Assessment District; no mail or other ballot was required. Assessments in District #1 are levied in the central areas of Marin and Sonoma counties. Since this assessment predated the voters' 1996 approval of Proposition 218, it is considered to be "grandfathered" and is subject to some of the limitations subsequently established by Proposition 218. Initially, the Board of Trustees approved an annual increase to the maximum authorized tax rate equal to the change in the Consumer Price Index (CPI) for the San Francisco Bay Area, not to exceed 5% per year. However, the assessments were limited to a never-to-be-exceeded maximum assessment rate (cap) of \$12.00 per single family equivalent benefit unit and this capped was reached in fiscal year 2013-14. As a result, the income from Assessment District #1 is flat; it is not subject to the CPI each year and the cap cannot legally be increased. One consequence is that this flat revenue declines in purchasing power each year due to the eroding effect of inflation. In fiscal year 2021-22, revenues from Assessment District #1 are anticipated to be approximately

\$3,176,148, representing 75% of the total benefit assessment revenue from the two benefit assessment districts.

Each year, in accordance with Health & Safety Code Section 2082 and Article XIII D of the California Constitution, the District's Assessment Engineers calculate the amount of special benefit accruing to each parcel receiving services within the District.

## **ASSESSMENT DISTRICT #2**

Assessment District #2 was established in late 2004, long after Proposition 218 took effect in 1996. Before establishing the Assessment District, the District conducted community outreach and surveying to ensure property owners supported the proposed new services and assessments. Following LAFCO (Local Agency Formation Commission) required procedures, the District conducted a mail election. This new benefit assessment enabled the District to provide mosquito, vector and disease control to the coastal areas of Marin County and the coastal and northern areas Sonoma County, which had not previously been served by the District or any agency. Around this time, West Nile virus arrived in the area and this development may have played a role in the approval by the voters, which stood at 61.22 % of the weighted returned ballots. Although it accounts for only 25% of the revenue (\$1,046,073) from benefit assessments in fiscal year 2021-22, this assessment is not capped and can adjust over time to reflect increases in costs to provide services. To recognize varying levels of services rendered by the District, there are two zones (A and B) of differential benefit within this Assessment District #2. For example, during fiscal year 2021-22, the maximum authorized rates were \$28.82 for Zone A and \$27.56 for Zone B. The per parcel amount levied in Assessment District #2 is higher than for properties in Assessment District #1 because properties in Assessment #2 do not contribute ad valorem taxes to the District.

## **CONTRACT REVENUES**

The District performs mosquito control work for municipalities and their facilities, such as the Petaluma wastewater treatment plant and water recycling facility. The District also provides ongoing mosquito control services to the City of Santa Rosa's wastewater irrigation and reclamation programs. Because the scope and nature of these undertakings clearly exceeds the amount received in municipal assessments by the District, the District enters into contract agreements to recover at least some of the costs it incurs. Although the total amount varies from year to year, revenues have averaged \$150,000 annually over the last decade, representing less than 2% of the District's total revenue.

## **EXPENSES**

The District provides a public service requiring many employees with a variety of skills and experience. As a result, the District's primary expense are salaries and benefits. For the 2021-22 fiscal year, the District will spend 65% of the total budget on salaries and benefits. Employee salaries and benefits are established by District policies and approved labor contracts.

In addition to salaries and benefits, the District incurs costs to purchase and maintain vehicles, spray equipment, and lab equipment. Similarly, the District purchases chemicals, tools and

supplies needed for vector testing and control and contracts for needed professional services not provided by District staff. The District Board of Trustees adopts a budget each year that details these expenditures.

### **ANNUAL BUDGET PROCESS**

Each year the Board's Budget Committee holds an initial meeting with staff to review an administrative draft of the proposed budget for the coming fiscal year, which begins on July 1 and ends on June 30 each year. The committee reviews income forecasts and proposed expenditures, noting operational and staffing plans as well as any changes in laws and regulations. Following this series of meetings, staff prepares a budget that meets with the Committee's approval, and this document is considered by the Board in open, public session. To give context to the budget, staff prepares an accompanying "Budget Narrative" document that cites many statistics and performance measures. As the need arises, the Board may adopt one or more Budget Amendments during the fiscal year.

Each quarter, Board members are provided with a financial statement that illustrates the progress of income and expenditure as the budget year progresses. Staff also tracks revenues, expenditures and conformance with the budget by means of a similar monthly statement.

### **CAPITAL ASSETS**

The District requires a wide variety of vehicles, equipment, tools and facilities to perform vector control and administrative functions. Currently, the District maintains capital assets valued at \$10.4 million. In 2020, the District conducted a replacement study and developed a plan for replacing the assets when needed. The District has a capital asset reserve of approximately \$1.1 million and contributes funds from tax and assessment revenues every year to ensure the replacement plan is fully funded. The reserve funds buffer fluctuating annual capital expenditures and help replace equipment as it wears out.

### **LONG TERM LIABILITIES**

The District provides retirement benefits through the Marin County Employees' Retirement Association. As of June 30, 2021, the District has an unfunded actuarial liability of \$7.7 million. Additionally, the District provides post-employment medical benefits (OPEB) to certain employees. As of June 30, 2021, the District has an OPEB liability of \$7.8 million. However, the District has set aside sufficient cash and investments to fully fund this OPEB obligation.

The District does not have any other long term liabilities.

### **FINANCIAL RESERVES**

To prudently guard against the possibility of revenue collected by the counties being delayed, the District maintains a reserve in its General Fund sufficient to cover six months of operations. This amount keeps the District solvent during the periods in which no income is received because tax and benefit assessment income is remitted to the District only twice per year.

Pursuant to the Board's reserve policy, the District also maintains a reserve equal to twenty percent (20%) of annual budget to ensure readiness in the event of the possibility of a public

health emergency such as an outbreak of vector-borne disease. While this amount of reserve funding may seem high to some observers, other California vector control districts have found that efforts to control infestations of invasive mosquito species require a significant investment of financial and personnel resources to control or eradicate the disease-carrying vector.

## **BANKING**

The District's bank accounts are administered by the County of Marin Treasury and kept at Bank of America. The District's financial controls include a "positive pay" system to ensure that only valid and authorized checks are cashed by payees. The District also maintains a separate bank account to make tax payments and pay employees through direct deposit. This account is currently at Exchange Bank of Sonoma County. A payroll services company prepares the payroll, tax payments and direct deposits to employees from information compiled by District staff. Additionally, District staff members make deposits, issue checks for accounts payable and manage accounts receivable. A Trustee reviews and approves all payroll documents before issuance and also signs all checks issued by the District.

## **INVESTMENTS**

The District invests its funds in the Marin County investment pool. The primary objectives of the investment pool are to preserve capital, meet liquidity needs and achieve an investment return consistent with the pool's investment policy. The fund invests almost exclusively in federally issued securities backed by the United States government. Although cash balances vary, the District currently has approximately \$15 million invested in the Marin County investment pool.

## **FINANCIAL AUDITS**

An independent firm of auditors examines the District's accounting records each year. The auditor, working closely with the District's Audit Committee, presents the findings each year, typically at the November meeting. The resulting two main documents: "Basic Financial Statements" and the "Management Report/Auditor's Communication Letter" are reviewed by the Board and published on the District's web site in the financial section.

The California Government Code provides that local governments must change independent auditing firms, or the engagement partner with a single firm, no less than every six years. For the 2020-21 fiscal year, Maze and Associates of Pleasant Hill served as the District's financial auditors and will return for the 2021-22 year.

## **RISK MANAGEMENT**

The District is a member of the Vector Control Joint Powers Agency (VCJPA). VCJPA provides a wide variety of self-insured and insurance services to the District, including general liability, workers' compensation and property loss coverage. VCJPA has hired claims administrators who manage claims against the District and advise the District on safety and risk management policies and programs. The District maintains reserve funds held by VCJPA to help cover extraordinary losses and reduce the District's self-insured retention.



# BOARD OF TRUSTEES POLICIES

## SERIES 1000 - INTRODUCTORY POLICIES

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### **1010 Adoption/Amendment of Board of Trustees Policies**

**1010.10** Consideration by the Board of Trustees of a proposal to adopt a new policy or amend an existing policy may be initiated by any Trustee or by the Manager. The proposed adoption or amendment may be initiated by submitting a request for policy adoption or revision with a description to the Executive Committee or to the Policy Committee.

**1010.20** Adoption of a new policy or amendment of an existing policy shall take place at a regular meeting of the Board of Trustees, after first being reviewed and approved by the Policy Committee and by District Counsel as to form.

**Board Approval: October 19, 2016**

## SERIES 2000 - BOARD OF TRUSTEES

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### **2010 Members and Role of the Board of Trustees**

- 2010.10** Each person appointed by a board of supervisors to be a member of a board of trustees shall be a voter in that county and a resident of that portion of the county that is within the district. Each person appointed by a city council to be a member of a board of trustees shall be a voter in that city and a resident of that portion of the city that is within the district.
- 2010.20** Notwithstanding any other provision of law including the common law doctrine that precludes the simultaneous holding of incompatible offices, a member of a city council may be appointed and may serve as a member of a board of trustees if that person also meets the other applicable qualifications of this chapter.
- 2010.30** The term of office shall be either 2 or 4 years.
- 2010.40** All Trustees shall exercise their independent judgment on behalf of the interests of the residents, property owners and public as a whole District in furthering the purposes and intent of the Health and Safety Code §2022(e). The Trustees shall represent the interests of the public as a whole and not solely the interests of the Board of Supervisors or the City Council from which they were appointed.
- 2010.50** If any Board office becomes vacant during the two-year term, both nominations and a special election to fill the remaining term will be held at the next appropriate Board of Trustees meeting. Time must be allowed to include the nominations and election announcement and documents in the pre-packet for the Board meeting agenda. Otherwise, the same nominations and election process (Policy #2050) will be applied to the special election. Any qualified Trustee or qualified current Officer may be nominated to run for election. The election of a current Officer to the vacant position will create another vacancy and require an additional nomination and election to be held at the same meeting.

**Board Approval:     October 19, 2016**

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**2020      Board of Trustee Code of Ethics**

**2020.10**    The Board of Trustees is committed to providing excellence in leadership that results in the highest quality of service to its constituents. In order to assist in the government of the behavior between and among members of the Board of Trustees, the following rules shall be observed.

**2020.20**    All Trustees are required to receive two hours of ethics training every other year, in accordance with Assembly Bill 1234 signed into State law on January 1, 2006. New Trustees must comply within six months of their appointment.

Comprehensive ethics curriculum will cover ethics principles and state laws related to: personal financial gain by public servants, conflict of interest, bribery and nepotism, gifts, travel, honoraria, financial interest disclosure and competitive bidding, prohibitions on the use of public resources for personal or political purposes, the Brown Act, and Public Records Act.

Trustees will provide a certificate of completion as proof of compliance to the District Office as required.

**Board Approval:      October 19, 2016**

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**2030      Basis of Authority for the Board of Trustees**

**2030.10**    The Board of Trustees is the unit of authority within the District. Apart from their normal function as a part of this unit, Trustees have no individual authority. As individuals, Trustees may not commit the District to any policy, act or expenditure. No individual Trustee may speak or write on behalf of the Board in print media, either written or electronically, or otherwise interviewed, live or recorded, without express authorization from the full Board of Trustees.

**Board Approval:      October 19, 2016**

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**2040 Board of Trustees Officers Nominations and Elections Process**

**2040.10** According to Health and Safety Code §2027(a), at the first meeting of the initial board of trustees of a newly formed district, and in the case of an existing district at the first meeting in January every year, the board of trustees shall elect its officers.

**2040.20 President**

The President is the chairperson of the Board of Trustees and shall preside at Board meetings. He or she shall have the rights of all other members, including the introduction of motions, resolutions and voting.

The President shall appoint and publicly announce the chairs and members of the standing committees, as well as ad hoc committee chairs and membership. The President shall be considered an ex-officio voting member of all committees.

When deemed necessary, the President may call a special meeting of the Board of Trustees.

The President has the authorization to sign checks approved by the Board, in accordance with the District's check signing policy.

Term of office shall be one year, unless reappointed and approved by the Board.

**2040.30 First Vice President**

In the absence of the President, the First Vice President, hereinafter referred to as the Vice President, shall serve as the chairperson over Board meetings and shall exercise and discharge other duties, as assigned by the President or the Board. He/she shall have the rights of all other members, including the introduction of motions, resolutions and voting.

The Vice President may serve as a voting member of a committee, including chairmanship.

The Vice President has the authorization to sign checks approved by the Board, in accordance with the District's check signing policy.

Term of office shall be one year, unless reappointed and approved by the Board.

**2040.40 Second Vice President**

In the absence of the President and Vice President, the Second Vice President shall serve as the chairperson over Board meetings and shall exercise and discharge other duties, as assigned by the President or the Board. He/she shall have the rights of all other members, including the introduction of motions, resolutions and voting.

The Second Vice President may serve as a voting member of a committee, including fulfilling the role of chair.

Term of office shall be one year, unless reappointed and approved by the Board.

**2040.50 Secretary**

In the absence of the President, Vice President and Second Vice President, the Secretary shall serve as the chairperson over Board meetings and shall exercise and discharge other duties, as assigned by the President or the Board. He/she shall have the rights of all other members, including the introduction of motions, resolutions and voting.

The Secretary may serve as a voting member of a committee, including fulfilling the role of chair.

The Secretary has the authorization to sign checks approved by the Board, in accordance with the District's check signing policy.

The Office of Secretary does not bear the responsibility of the Board of Trustees Recording Secretary.

The Term of office shall be one year, unless reappointed and approved by the Board.

**Board Approval: June 12, 2019**

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**2050 Trustee Training, Education and Conference Attendance**

**2050.10** With prior approval of the Board, Trustees are encouraged to attend professional meetings, seminars and educational conferences, when the purposes of those activities are meant to improve their understanding and governance of the District.

**2050.20** It is the intention of the District to encourage Board development and excellent performance by supporting such professional/educational activities. Reimbursement may be offered for expenses incurred, including tuition, travel, lodging and meals directly related to the associated activity.

The District pays per diem rates on authorized District related travel in accordance with the current rates published by the Internal Revenue Service.

**2050.30** The District's Financial Manager is responsible for coordinating Trustee travel arrangements, as approved by the District Manager. Disputed cost reimbursements, by any party, shall be presented to the District's Board of Trustees Executive Committee for final adjudication.

- 2050.40** Expenses to the District for professional meetings, seminars, and educational conferences shall be kept to a minimum by utilizing District recommendations for transportation and housing accommodations.
- 2050.50** Trustees shall travel together whenever feasible and economically beneficial to the District.
- 2050.60** Trustees are not eligible for reimbursement for professional meetings, seminars, and educational conferences after they have announced their pending resignation from the Board, or it is apparent that they will not retain their appointment by the governmental agency that they represent.
- 2050.70** Upon returning from a professional meeting, seminar, or educational conference for which expenses were reimbursed by the District, the Trustee benefitting from the reimbursement/s shall provide a verbal or written report to the Board during the next regularly scheduled meeting. The report shall detail information that was garnered from attendance at the event, which is beneficial to fellow trustees and/or the District. Distribution of written materials provided by or at the event to Trustee colleagues or District staff is encouraged.

**Board Approval: June 12, 2019**

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**2060 Board of Trustees Handling of Constituent Requests and Concerns**

- 2060.10** When responding to constituent requests and concerns, Trustees should be open and courteous.
- 2060.20** Trustees responding to constituent requests and concerns are strongly encouraged to route their questions through the District Manager.

**Board Approval: October 19, 2016**

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**2070 Board of Trustees Training on Discrimination and Harassment**

- 2070.10** The purpose of this policy is to emphasize the Board of Trustees' commitment to prohibit discrimination or harassment against any and all applicants or employees or persons properly contracted for services with the District.



It is the policy of the Board of Trustees to follow all requirements of the District with regard to discrimination and harassment. Members of the Board of Trustees shall comply with training in the subjects every two years.

All Trustees are required to receive two hours of harassment prevention training every other year, in accordance with Assembly Bill 1825, and any subsequent amending legislation including Assembly Bill 2052 and Senate Bills 396 and 1343. New Trustees must comply within one year of their appointment.

Comprehensive discrimination and sexual harassment curriculum shall include information and practical guidance regarding the federal and state statutory provisions concerning the prohibition against and the prevention and correction of sexual harassment and the remedies available to victims of sexual harassment in employment. The training and education shall also include practical examples aimed at instructing supervisors in the prevention of harassment, discrimination, and retaliation, and shall be presented by trainers or educators with knowledge and expertise in the prevention of same.

Trustees will provide a certificate of completion as proof of compliance to the District Office as required.

**Board Approval: June 12, 2019**

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**2080 Committees of the Board of Trustees**

**2080.10** The intention of this policy is to identify standing committees of the Board of Trustees. All committees shall be filled in accordance with Trustee policy 2040.20. All committees are advisory in their capacity to the full Board of Trustees.

**2080.20 Executive**

Serves as Board leadership and meets with the Manager. Works with Manager to set his/her goals and conducts the Manager's performance evaluation. Remains alert to Trustee concerns.

**2080.30 Budget**

Reviews proposed annual budget prepared by staff and makes recommendations to the Board.

**2080.40 Audit**

Makes recommendations to the Board on the selection of an independent financial auditor, who will report to the Board. Reviews work done by the auditors and staff pertaining to the annual audit of the District's financial statements, records and financial affairs in accordance with state law and accepted audit principles. Makes recommendations to the Board.

**2080.50 Policy**

Reviews any and all necessary, recommended or mandated changes to the Board Policy Manual and other policy documents.

**2080.60 Legislative**

Stays abreast of proposed legislation and regulations. Maintains liaison with MVCAC Legislative and Regulatory Affairs Committees. Makes recommendations to the Board.

**2080.70 Nominating**

Meets annually to nominate Officers for next year's Board.

**2080.80** From time to time, the President of the Board may appoint an ad hoc committee for the purpose of conducting Board business on a specific topic considered not within the parameters of any of the standing committees. Once the business of an ad hoc committee is completed, the President of the Board shall dissolve the committee.

**Board Approval: June 12, 2019**

## SERIES 3000 - BOARD MEETINGS AND BOARD CONDUCT

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### **3010 Board of Trustees Meetings**

- 3010.10** The Board of Trustees is the governing body of the District, which exists as a California Special District for the purpose of protecting public health through control of mosquitoes and other vectors. With this purpose in mind, the District's Board of Trustees shall conduct itself within an organizational environment of trust, honesty and decorum.
- 3010.20** The conduct of meetings shall enable Trustees to set the direction for the District, establish and support structure of the District, hold the District accountable on behalf of the community, and serve as community leaders.
- 3010.30** Meetings of the Board of Trustees shall be conducted by the President in a manner consistent with the policies of the District.
- 3010.40** Trustees wishing to have the floor shall be first recognized by the President.
- 3010.50** Trustees shall not publicly engage in personal attacks on one another, the public attending meetings, District staff or the District itself.
- 3010.60** All meetings, including committee meetings, shall be conducted under the parliamentary rules contained in *Rosenberg's Rules of Order, 2011 Revised Edition*. District policies shall prevail whenever they are in conflict with *Rosenberg's Rules of Order, 2011 Revised Edition*.
- 3010.70** Board meetings shall commence at the time and place indicated on the properly noticed meeting agenda.
- 3010.80** All meetings of the Board and its standing committees shall be conducted in full compliance with the open meeting law known as the Ralph M. Brown Act (Chapter 9 of the California Government Code, commencing with section 54950 of Division 2 of Title 5 of the Government Code). At each meeting of the Board and of all standing committees, up to three minutes of public comment time is allowed for each speaker, with a total of 20 minutes at each meeting. See Appendix A for more information on the provisions of the Brown Act and the District's compliance policy.

**Board Approval:     October 19, 2016**

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## **3020 Board of Trustees Meeting Conduct**

**3020.10** All Board meetings shall commence at the time and location stated on the agenda. All meetings, including standing committee meetings, shall be conducted under *Rosenberg's Rules of Order, 2011 Revised Edition*. District policies shall prevail whenever they are in conflict with these rules of order. The conduct of meetings shall, to the fullest possible extent, enable Trustees to hear from the public and set the direction for the District, establish and support the structure of the District, hold the District accountable on behalf of the community, and serve as community leaders. All Trustee meetings are open public meetings, unless closed for such reason so authorized by the Ralph M. Brown Act (California Government Code §54950 through §54926). To be effective, the Trustees must be able to:

- Consider problems to be solved, weigh evidence related thereto, and make decisions intended to solve the problems.
- Receive, consider and take any needed action with respect to reports of accomplishment of District operations.

**3020.20** The Board of Trustees exists as an organizational entity, with its own unique organizational culture, norms, values and operating style. The District's Board of Trustees operates in an organizational environment of trust, honesty, and openness with the proper conduct as directed by the Board President.

Trustees commit to respectful and orderly discourse, for colleague Board members, District staff, contractors serving the District and the public. Additionally:

- Board members shall understand the authoritative limits and responsibilities allowed them and the Board under the provisions of the State Health and Safety Code and conduct themselves accordingly.
- Board members shall treat each other and District staff at all times and in all situations professionally, with respect and courtesy and shall not publicly engage in personal attacks on one another, the public, District staff, or the District.
- Board members shall not attempt to discredit, humiliate, embarrass, harass, rebuke, or discipline any employee. Any concerns regarding an employee's performance shall be communicated in writing to the District Manager. Any concerns regarding the District Manager's performance shall be communicated in writing to the Board

President who shall take the matter to the Executive Committee.

- The President may call for an action of formal Board censure against any Board member who fails to comply with any provision of this section.

**Board Approval: November 9, 2016**

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**3030 Board of Trustees Meeting Attendance**

**3030.10 Trustee Attendance at Board Meetings**

Members of the Board of Trustees shall attend all Regular and Special Meetings of the Board unless there is good cause for absence. If a member misses three (3) consecutive Board meetings, or more than four (4) Board meetings in a calendar year, the appointing body will be notified of the member's absence as determined by the Executive Committee.

**Board Approval: November 9, 2016**

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**3040 Minutes of Board of Trustees Meetings**

**3040 Purpose**

To establish the rules for the preparation of minutes of meetings of the Board of Trustees, specify the type of items to be included, and set procedures to approve or amend the minutes.

**3040.10 Recordings of Board Meetings**

Unless directed otherwise, an audio recording shall be made of all regular and special meetings of the Board of Trustees. The recording shall be stored securely, with multiple digital backups, until the minutes are approved or thirty (30) days after the recording, whichever date is later. Members of the public may inspect recordings of Board meetings without charge on a playback device that will be made available by the District.

**3040.20 Preparation of Minutes**

With the assistance of the District Manager and staff, the Secretary of the Board of Trustees shall provide written minutes of all meetings of the Board from the meeting notes and the audio recording of the meeting. The audio recording will be kept until the Board by motion has approved the minutes or thirty (30) days after the recording, whichever date is later. The written minutes shall be considered the formal minutes of the District and the audio recording shall thereafter be erased promptly.

### **3040.30 Format and Content of Minutes**

The Board minutes shall be prepared in the “action” format, providing a record of actions taken and/or conclusions reached. The following provisions shall apply:

Motions, resolutions or ordinances shall be recorded in the minutes as having passed or failed and individual votes will be recorded unless the action was unanimous. All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting anew at the beginning of each fiscal year. In addition to other information that the Board may deem to be of importance, the following information (if relevant) shall be included in each meeting’s minutes:

- The date, place and type of each meeting.
- Trustees present and absent, by name.
- Administrative staff present, by name.
- A record of those present and serving the District as contractors and consultants.
- Call to Order, and actual starting time of the meeting.
- Time and name of late arriving Trustees.
- Time and name of early departing Trustees.
- Names of Trustees absent during any agenda item upon which action was taken.
- Summary record of staff reports. These may be provided in the accompanying meeting agenda packet.
- Summary record of public comments regarding matters not on the agenda, including names of the persons commenting.
- Approval of minutes or modified minutes of preceding meetings.
- Record by number of all warrants approved for payment.
- Complete information as to each subject of the Board’s deliberation.
- Resolutions and ordinances described as to their substantive content and sequential numbering.
- Record of all contracts and agreements approved directly by the Board, and if applicable, their amendment(s), as approved by the Board.
- Approval of the annual budget and mid-year or other budget amendments.
- Approval of all policies, rules and/or regulations.
- Approval of all dispositions of District assets brought before the Board.



- Approval of all those purchases of District assets not included in the annual budget process.
- Time of meeting adjournment.

#### **3040.40 Approval of Minutes**

Copies of a meeting’s minutes shall be distributed to Trustees as a part of the agenda packet for the next regular meeting of the Board, at which time the Board will consider approving the minutes as presented or with modifications. Approval will be by motion. A majority vote of the Board is required to approve any corrections. If corrections are approved by a majority of the Board, the written minutes as corrected will then be approved by motion.

Once approved by the Board, the official minutes shall be archived on paper and electronically with multiple backups, including at least one remote (offsite) backup copy. Pursuant to Government Code section 60201 and the District’s Records Retention Policy & Schedule, minutes of the Board of Trustees shall be maintained in perpetuity.

**Board Approval: October 14, 2020**

### **3050 Board of Trustees Interactions with the District Manager**

**3050.10** The Board of Trustees, acting as a Board, is the governing body of the District and sets policy for the District. The Board shall act only at its regular, adjourned, special or emergency meetings. All powers of the District shall be exercised and performed by the Board as a body. Individual Trustees, except as otherwise authorized by the Board, shall have no power to act for the District, or the Board, or to direct the District Manager or staff of the District.

**3050.20** The District Manager (a) has full charge and control of District operations, maintenance and facilities of the District, (b) has full power and authority to employ and discharge employees, consistent with District policy and other provisions of law, (c) prescribes the duties of employees, consistent with District policy, and (d) fixes and alters the compensation of employees, subject to approval by the Trustees (Government Code Section 61051 and 61060).

**3050.30** The District Manager is available to individual Trustees for consultation of matters affecting the District and the Trustees.

**Board Approval: November 9, 2016**

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**3060 Board of Trustees Interactions with District Legal Counsel**

**3060.10** Individual Board Members, except as otherwise authorized by the Board, shall have no power to direct the District's legal counsel (General Counsel). The District's General Counsel has a contractual relationship with the District.

**3060.20** General Counsel shall advise the Board and District Manager concerning their respective legal responsibilities for full compliance with all laws pertaining to the governing, administering, and operating of the District. The District's General Counsel shall review and comment on all appropriate matters that come before the Board and also those matters that may involve the District Manager.

**3060.30** The District's General Counsel is available to individual Trustees for consultation on matters affecting their legal rights and obligations as Trustees.

**Board Approval: November 9, 2016**

# SERIES 4000/5000 – ADMINISTRATIVE AND FINANCIAL POLICIES

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## **4010 Fixed Asset Control and Management**

The purpose of this policy is to ensure adequate control and appropriate use of District assets by establishing guidelines for budgeting, purchasing, using, transferring, disposing, depreciating and financial reporting for all assets. This policy provides guidance for accurately accounting for District assets in financial reports, safeguarding assets to prevent loss and theft, and planning for future asset needs.

### **4010.10 Capitalization Policy**

In general, all assets, including land, building, machinery and equipment, with an original cost in excess of \$5,000 and a useful life of five years or more shall be subject to capitalization. All costs associated with the purchase or construction shall be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, installation charges, professional fees, and legal costs directly attributable to asset acquisition.

Specific capitalization requirements are identified below.

1. The capitalization threshold is applied to *individual units* of fixed assets. For example, thirty chairs each costing \$250 does not qualify for capitalization even though the total cost of \$7,500 exceeds the threshold of \$5,000.
2. Subsequently or concurrently purchased *component* units are added to the original purchase, regardless of their value, if they are an integral part of the asset and cannot be used alone.
3. *Costs for repair or modification* of assets, typically large equipment and buildings, are capitalized when the repair extends the useful life or value of the related fixed asset. The Department should notify the Financial Office when payments are made for such repairs or modifications so the value can be recorded in the asset inventory.
4. *Capital projects* are capitalized as “construction in progress” until completed.

Capital assets form the basis for assets reported in the annual financial statements.

### **4010.20 Classes of Assets**

The District shall account for assets in the following categories:

*Land*, including the purchase price or market value, closing costs, cost of preparing land for use, demolition of existing buildings and improvements.

*Building Improvements*, including component units when separately replaced and major renovation or alterations of original building that extend the building's useful life or value. Buildings improvements include building materials, labor, design costs, construction management, site excavation, and purchase price, and others as appropriate.

*Office Furniture*, including the purchase price, freight charges, assembly, and installation.

*Office and Lab Equipment*, including the purchase price, freight charges, assembly, and installation.

*Field Equipment*, including the purchase price, freight charges, assembly, and installation.

*Vehicles*, including purchase price, freight charges, costs for modifications and customization.

#### **4010.30 Computer Equipment**

The District maintains many computers, laptops and similar equipment. While these assets do not usually meet the threshold for capitalization, they are critical to District operations, valuable, and often located in the field or outside District facilities. In order to safeguard these assets, the District shall maintain an inventory of computers and laptops. This inventory will also be used to assist with managing the District's computer system and planning for future needs.

Inventory control numbers shall be affixed to all computers and laptops. Departments are responsible for ensuring that all tagged computers are properly controlled and secured. The Information Technology division shall promptly notify the Finance division when a computer has been taken out of service and when new computers are purchased. The Finance division shall maintain the list of tagged computer equipment. At least once each year, the District shall conduct an inventory of all computers and laptops included the asset list to ensure all assets are secure and that the computer inventory is accurate.

#### **4010.40 Donated Assets**

Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the

time of receipt.

**4010.50 Construction in Progress (CIP)**

A CIP asset reflects the cost of construction work undertaken, but not yet completed. For construction in progress assets, no depreciation is recorded until the asset is placed in service. When construction is completed, the asset should be reclassified as building improvements or equipment as appropriate and should be capitalized and depreciated.

**4010.60 Depreciation**

Depreciation is the process of allocating the cost of tangible property over the asset’s estimated useful life, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset’s life, the sum of the amounts charged for depreciation is equal to zero. (The salvage value of capital assets is estimated to be immaterial to the financial statements. Therefore, generally the District will not record salvage value on capital assets.)

*Estimated useful life* means the estimated number of months or years that an asset will be able to be used for the purpose for which it was acquired. Capital assets should be depreciated over their estimated useful lives.

When determining the useful life of an asset, the District will consider the length of time similar assets have historically remained in service, anticipated changes in technology and potential for obsolescence, specific asset use, and maintenance practices. The following table is provided as guidance; however, useful life may vary as appropriate.

<b>Asset Classification</b>	<b>Range for Useful Life</b>
Land	Not depreciated
Building Improvements	20-30 years
Office Furniture	5-10 Years
Office and Lab Equipment	3-7 Years for computer equipment 10-20 Years for lab equipment
Field Equipment	10-20 Years
Vehicles	5-10 years for passenger vehicles 5-20 years for wheeled equipment and trailers

The District has established the straight-line methodology for depreciating all fixed assets. Depreciation begins in the month the asset is placed in service. Under the straight-line depreciation method, the basis of the asset is written off evenly over the

useful life of the asset. The amount of annual depreciation is determined by dividing an asset's cost by its estimated useful life. The total amount depreciated never exceeds the asset's historic cost.

**4010.70 Purchasing Procedure for Assets**

Assets shall be purchased in accordance with the Board policy 5040, Comprehensive Purchasing Policy. The department may purchase assets as approved in the Capital Asset (fund 301) budget and must notify the Finance division when such assets are being acquired.

**4010.80 Disposal of Asset/Surplus Property**

All assets should be disposed of in accordance with Board Policy 4030, Disposal of Surplus Property. The Department must notify the Finance division promptly when an asset has been removed from service for any reason.

**4010.90 Capital Asset Planning**

The District shall maintain and use the capital asset list to project future capital needs. Periodically, typically every 3-5 years, the District shall update the capital asset plan to reflect the current inventory, asset useful lives, and anticipated future replacement costs. It is the District's policy to fund the capital replacement program through annual contributions to the capital fund equal to the amount needed to fund the program over the coming 20-year period. This will ensure adequate funds are available to replace worn and costly older assets.

**Board Approval: December 14, 2022**

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**4020 Reserved for Future Use**

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**4030 Disposal of Surplus Property**

**4030.10 Purpose**

To establish procedures for the fair and equitable disposition of surplus personal property and to ensure internal checks and controls.

**4030.20 Definition of Property**

As used in this policy, “Property” refers to surplus personal property and items such as equipment, vehicles, supplies, goods, and similar property owned by the District. As used in this policy, “Property” does not include real property or surplus land. The sale or other disposal of real property or surplus land owned by the District must comply with the procedures set forth in Government Code Sections 54220 et seq. The Board of Trustees retains sole authority to declare real property surplus.

Property refers to materials, equipment, supplies and goods that are in excess of the District’s needs for use, spare parts, or maintenance. The term “surplus property” also applies to items lacking a use in the foreseeable future.

Property includes obsolete materials, goods, and equipment that are no longer useable for their intended purpose (for example, computers that have exceeded their service life). Similarly, if equipment cannot be repaired economically, it may be declared obsolete and surplus.

#### **4030.30 Scope of Authority**

The District Manager is responsible for prudently selecting the optimal means of disposing of surplus property, considering efficiency and realizing the best value for the District.

Disposal of any Property that had an initial purchase price of \$10,000 or more must be approved by the Board of Trustees prior to disposition of the property. Property with an initial purchase price of less than \$10,000 only requires written approval of the District Manager or his/her designee.

Members of the Board of Trustees and the District Manager shall be ineligible to purchase surplus property. Property may be sold to District employees provided that such employees do not participate in the determination to surplus the property or the disposal process and provided the employee acquires the property through approved methods of disposal, described in section 4030.40.

#### **4030.40 Methods of Disposal**

Once Property has been declared surplus by the Board or District Manager, it may be disposed of in any of the following manners:

- a) Public Auction for Vehicles and Heavy Equipment  
Motor vehicles (cars, trucks, all-terrain vehicles etc.) shall be disposed of by the use of an independent auction service. Heavy equipment may also be sold on the District’s behalf by an independent auction service. In selecting an

auction service, the District Manager or designee shall take into account the service's commission fee, its reputation and its prior performance on the District's behalf. To protect the District against liability, certificates of title transfer shall be obtained for all vehicles sold.

b) Online Auction for Other Items

Surplus equipment other than vehicles may be sold directly to the general public through either of the following methods:

1. Public Auction

Surplus property may be sold at public auction. Public auctions may be conducted by the District, or the District may contract with a professional auctioneer including professional auction services.

2. Internet Auction

The District may utilize an Internet auction service (i.e., e-Bay; Public Surplus, etc.) to sell surplus property.

3. Sealed Bids

Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest bidder. Notice of the sale of surplus property shall be posted on the District's website and published in a newspaper of the District at least once a week for two successive weeks in accordance with Government Code section 6066.

c) Donation

Surplus property may be donated directly to charitable nonprofit organizations or to other public agencies including, but not limited to, cities, counties, school districts, sister-cities, special districts and joint powers agencies upon receiving reasonable assurances that the property (or the proceeds from sale of the property by the non-profit organization) will be used to serve a public purpose.

d) Minimal Value Items

If the District Manager or designee determines that obsolete or surplus Property (or other items) lack any resale value or the cost to the District to market and resell the Property is greater than the Property's estimated resale value, the District may donate, recycle, or otherwise dispose of the Property.

e) Trade-In/Return to Manufacturer

Surplus property may be offered as a trade-in for credit toward the acquisition of new property or returned to the manufacturer for buy-back. If surplus



property is to be applied to a purchase order, the trade-in value shall be itemized on the purchase order.

f) Disposal of Electronic Equipment

Prior to the sale, recycling or disposal of surplus computer, tablet or mobile smartphone equipment, the District Manager shall ensure that all erasable data is securely deleted by the District's Information Technology specialist.

**4030.50 Non-Warranty**

All surplus Property disposed of will be "as is" and "where is", with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability of the property. All bills of sale, transfers of title or other documentation reflecting the transfer of surplus Property to any third party must include warranty disclaimers consistent with this section.

**4030.60 Grant Funds**

Notwithstanding anything to the contrary in this Surplus Property Policy, no surplus Property may be disposed of in violation of any federal or state laws or regulations. Prior to disposing of any surplus property, the District must determine whether any federal or state grant funds were used to acquire the property and whether those grants limit or otherwise affect the disposal of the property. As applicable, the District shall dispose of the property consistent with this policy but subject to any federal or state grant restrictions.

**4030.70 Record Keeping**

On a quarterly basis, the District Manager shall report to the Board of Trustees the value of all surplus property sold or traded in.

**Board Approval: December 9, 2020**

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**4040 Accounts Receivable and Uncollectible Accounts**

[To Be Developed]

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## **4050 Investment of District Funds**

### **4050.10 Objectives**

It is the policy of the Marin/Sonoma Mosquito & Vector Control District (the “District”) to invest public funds in a manner that will achieve the following objectives:

- a) Preserving capital; and
- b) Maintaining sufficient liquidity to meet the cash flow requirements of the District; and
- c) Achieving a reasonable rate of return (yield) consistent with the above goals.

Safety of principal is the foremost objective of the investment policy. Secondary goals are to provide adequate liquid assets to meet all reasonably foreseeable operating requirements, and to attain a rate of return comparable to other public fund investment programs, such as the State of California’s Local Agency Investment Fund (LAIF).

### **4050.20 Scope**

This investment policy applies to all financial assets of the District, except for monies held in the payroll deposit fund and governed by Board Policy Manual Section 5020, “Banking Direct Policy & Procedures.” All funds subject to this investment policy are accounted for in the District’s annual Basic Financial Statements and more fully described in Policy 5060 “Fund Balance Classifications & Target Balances.” These funds include:

- a) The District’s General Operating Fund, which contains target fund balances for the following contingencies:
  - i. Public Health Emergencies;
  - ii. The “No-Income Period,” as defined in Board Policy Manual Section 5060; and
  - iii. Interruptions in Revenue Flows or Economic Uncertainties, as defined in Board Policy Manual Section 5060.
- b) The Capital Projects Fund.
- c) The District’s Other Post-Employment Benefits Fund (OPEB) Trust Fund maintained in the California Employers’ Retiree Benefit Trust (CERBT) and the District’s Pension Pre-Funding Trust (CEPPT), both administered by CalPERS.

- d) Monies invested on the District's behalf by the Vector Control Joint Powers Agency (VCJPA) in the Member Contingency Fund (MCF).
- e) Any new funds established by the District.

**4050.30 Allowable Investments**

- a) All financial assets contained in the District's Operating Fund and Capital Projects Fund (as described in Sections 4050.20 (a) and (b) above, shall be invested with the Marin County Investment Pool, operated by the Treasurer Division of the Department of Finance of the County of Marin.
- b) Assets dedicated to funding the District's legacy OPEB plan and pre-funded retirement benefit assets shall be invested in irrevocable trusts account at the CERBT and CEPPT.
- c) Monies on deposit with the VCJPA shall be maintained in the VCJPA's MCF. The "Prudent Balance" fund amount in the MCF is calculated by the VCJPA staff and is a reserve to pay contingencies. These may include such costs as claims that may exceed coverage limits, self-insured retentions (deductibles), payment of member assessments for pooled liability programs, and deposit premiums.

**Board Approval: December 9, 2020**

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**4060 Fraud Prevention and Investigation**

**4060.10 Purpose**

The District is committed to protecting its assets against the risk of loss or misuse. It is the policy of the District to identify and promptly investigate any possibility of fraudulent or dishonest activity against the District and, when appropriate, to pursue available legal remedies. This policy identifies describes activities that are considered to be fraudulent and specifies the steps to be taken when fraud or other dishonest activities are suspected.

**4060.20 Definitions**

*Fraud* – Fraud and similar irregularities include, but are not limited to:

1. Claim for reimbursement of expenses that are not job-related or authorized by District policy;

2. Forgery, falsification, or unauthorized alteration of documents or records (including but not limited to checks, promissory notes, timesheets, independent contractor agreements, purchase orders, budgets, etc.);
3. Misappropriation of District assets (including but not limited to funds, securities, supplies, furniture, equipment, etc.);
4. Inappropriate use of District resources (including but not limited to labor, time, and materials);
5. Improprieties in the handling or reporting of money or financial transactions;
6. Authorizing or receiving payment for goods not received or services not performed;
7. Computer-related activity involving the unauthorized alteration, destruction, forgery, or manipulation of data or misappropriation of District-owned software;
8. Misrepresentation of information;
9. Theft of equipment or goods;
10. Any apparent violation of federal, state, or local laws related to dishonest activities or fraud;
11. Seeking or accepting anything of material value from those doing business with the District including vendors, consultants, contractors, lessees, applicants, and grantees. Materiality is determined by the District's Conflict of Interest Code which incorporates the Fair Political Practices Commission's regulations;
12. Any other conduct, actions or activities treated as fraud or misappropriation under any federal or state law, rule or regulation.

*Employee* – In this context, employee refers to any individual or group of individuals who receive compensation, either full- or part-time, including members of the Board of Trustees, from the District. The term also includes any volunteer who provides services to the District through an authorized arrangement with the District or a District organization.

*Management* – In this context, management refers to any manager, supervisor, or other designated individual who manages or supervises District's resources or assets.

*Internal Audit Committee* – In this context, if the claim of fraud involves anyone other than the District Manager, the Internal Audit Committee shall consist of the District Manager, the District's Legal Counsel and any other persons appointed to the Internal Audit Committee by the District Manager. If the claim of fraud involves the District Manager, the Internal Audit Committee shall consist of the President of the Board of Trustees of the District, the District's Legal Counsel and those persons appointed to the Internal Audit Committee by the President of the Board. Nothing contained in this policy shall be construed as requiring the District Manager or the President of the Board to appoint other persons to the Internal Audit Committee. Individuals appointed to the Internal Audit Committee by the District Manager or the President of the Board

other than the District's Legal Counsel shall serve at the pleasure of the District Manager or the President of the Board.

*External Auditor* – In this context, External Auditor refers to independent audit professionals who perform annual audits of the District's financial statements and are appointed by the District's Board of Trustees.

#### **4060.30 Policies**

1. It is the District's intent to fully investigate any suspected acts of fraud, misappropriation, or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with the District of any party who might be or become involved in or becomes the subject of such investigation. An employee being investigated for fraud may request representation by a representative of any recognized bargaining unit that represents the employee.
2. Each department of the District is responsible for instituting and maintaining a system of internal controls to provide reasonable assurance of the prevention and detection of fraud, misappropriations, and other irregularities. Management staff should be familiar with the types of improprieties that might occur within their areas of responsibility and be alert for any indications of such conduct.
3. For claims of fraud not involving the District Manager, the District Manager or an Internal Audit Committee appointed by the District Manager shall have primary responsibility for investigation of activity covered by this policy. For claims of fraud involving the District Manager, the President of the Board or an Internal Audit Committee appointed by the President shall have primary responsibility for investigation of activity covered by this policy. The District's Legal Counsel shall advise the Committee, the District Manager or the Board President on all such investigations.

Throughout the investigation, the Internal Audit Committee shall inform the District Manager of pertinent investigative findings. Upon conclusion of the investigation, the results shall be reported to the District Manager or, if the investigation involves the District Manager, the Board President, who shall advise the Board of Trustees.

4. An employee shall be granted whistle-blower protection when acting in accordance with this policy so long as he or she has not engaged in activity that violates this policy. When informed of a suspected impropriety, neither the District nor any person acting on its behalf shall:

- A) Dismiss or threaten to dismiss an employee providing the information,
- B) Discipline, suspend, or threaten to discipline or suspend such an employee,
- C) Impose any penalty upon such an employee, or
- D) Intimidate or coerce such an employee.

Violations of this whistle-blower protection policy shall result in discipline up to and including termination.

- 5. Following review of investigation results, the District Manager or the Board President, as the case may be, shall take appropriate action regarding employee misconduct. Disciplinary action can include termination, referral of the case for criminal prosecution, or both.
- 6. The District Manager or the District's Counsel shall pursue every reasonable effort, including court-ordered restitution, to obtain recovery of District losses from the offender, other responsible parties, insurers, or other appropriate sources.

#### **4060.40 Responsibilities**

- 1. Board of Trustees Responsibilities
  - A) If a Board Member has reason to suspect a fraud has occurred, he or she shall immediately contact the District Manager or the Board President, if the activity involves the District Manager, and the District's Legal Counsel.
  - B) The Board Member shall not attempt to investigate the suspected fraud or discuss the matter with anyone other than the District Manager or Board President, as the case may be, and the District's Legal Counsel.
  - C) The alleged fraud or audit investigation shall not be discussed with the media by any person other than the District Manager or the Board President after consultation with the District's Legal Counsel and any Internal Audit Committee appointed as to the matter.
- 2. Management Responsibilities
  - A) Management staff are responsible for being alert to, and reporting fraudulent or related dishonest activities in their areas of responsibility.
  - B) Each manager should be familiar with the types of improprieties that might occur in his or her area of responsibility and be alert for any indication that improper activity, misappropriation, or dishonest activity did occur or is occurring.
  - C) When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity.

- D) If a manager determines a suspected activity may involve fraud or related dishonest activity, he or she should contact his or her immediate supervisor or the District Manager. If the activity involves the District Manager, it shall be reported to the Board President or the District's Legal Counsel.
- E) Managers should not attempt to conduct individual investigations, interviews, or interrogations other than as directed by the District Manager or District Counsel. However, management staff are responsible for taking appropriate corrective actions to implement adequate controls to prevent recurrence of improper actions.
- F) Management staff should support the District's responsibilities and cooperate fully with the Internal Audit Committee, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including the prosecution of offenders.
- G) Management staff must give full and unrestricted access to all necessary records and Personnel to those responsible for identifying, investigating and remedying fraud and related dishonest acts. All District assets, including furniture, desks, and computers, are open to inspection at any time. No District officer, agent or employee has a reasonable expectation of privacy in District property and other resources to preclude such inspection.
- H) In dealing with suspected dishonest or fraudulent activities, great care must be taken. Therefore, management staff should avoid the following:
  - i.) Incorrect accusations;
  - ii.) Alerting suspected individuals that an investigation is underway;
  - iii.) Treating employees unfairly; and
  - iv.) Making statements that could lead to claims of false accusations or other offenses.
- I) In handling dishonest or fraudulent activities, managers have the responsibility to:
  - i) Make no contact (unless requested) with the suspected individual to determine facts or demand restitution. Under no circumstances should there be any reference to "what you did", "the crime", "the fraud", "the misappropriation", etc;
  - ii.) Avoid discussing the case, facts, suspicions, or allegations with anyone outside the District, unless specifically directed to do so by the District Manager; and
  - iii.) Avoid discussing the case with anyone inside the District other than employees who have a need to know such as the District Manager, Internal Audit Committee, the District's Legal Counsel or law enforcement personnel.

- iv.) Direct all inquiries from the suspected individual, or his or her representative, to the District Manager, the Board President, or the District's Legal Counsel. All inquiries by an attorney of the suspected individual should be directed to the District Manager or the District's Legal Counsel.
  - v.) All inquiries from the media should be directed to the District Manager or the Board President, if the activity involves the District Manager.
  - vi.) Take appropriate corrective and disciplinary action, up to and including dismissal, after consulting with the District Manager and Legal Counsel, in conformance with District policy and applicable law.
3. Employee Responsibilities
- A) A suspected fraudulent incident or practice observed by, or made known to, an employee must be reported to the employee's supervisor for reporting to the proper management official.
  - B) When an employee believes his or her supervisor may be involved in inappropriate activity, the employee shall make the report to the next higher level of management and/or the District Manager. If the activity involves the District Manager, it shall be reported to the Board President or the District's Legal Counsel.
  - C) A reporting employee shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone, unless requested by the District Manager, Internal Audit Committee, the District's Legal Counsel, or law enforcement personnel.
4. Internal Audit Committee Responsibilities
- A) Upon assignment by the District Manager or the Board President, an Internal Audit Committee shall be formed by the Board President promptly investigate the fraud. This committee shall be designated as ad hoc.
  - B) In all circumstances where there is reason to suspect that criminal fraud has occurred, the Internal Audit Committee, in consultation with the District Manager or the Board President and Legal Counsel, if the District Manager is suspected of involvement in the fraud, shall contact the appropriate law enforcement agency.
  - C) The Internal Audit Committee shall be available and receptive to relevant, confidential information to the extent allowed by law after consultation with the District's Legal Counsel.
  - D) If evidence is uncovered showing possible dishonest or fraudulent activities, the Internal Audit Committee shall:
    - i.) Discuss the findings with management and the District Manager;



- ii.) Advise management, if the case involves District staff members, to meet with the employee (or his/her designated representative) to determine discuss possible disciplinary action;
- iii.) Report to the External Auditor such activities to assess the effect of the illegal activity on the District's financial statements;
- iv.) Coordinate with the District's risk manager regarding notification to insurers and filing of insurance claims;
- v.) Take immediate action, after consultation with the Legal Counsel, to prevent the theft, alteration, or destruction of evidence. Such action shall include, but is not limited to removing relevant records and placing them in a secure location, limiting access to those records and/or preventing the individual suspected of committing the fraud from having access to the records.
- vi.) In consultation with the District Legal Counsel and the local law enforcement agency, the Internal Audit Committee may disclose particulars of the investigation with potential witnesses if such disclosure would further the investigation.
- vii.) If the Internal Audit Committee is contacted by the media regarding an alleged fraud or audit investigation, the Internal Audit Committee shall refer the media to the District Manager or Board President, if the activity involves the District Manager.
- viii.) At the conclusion of the investigation, the Internal Audit Committee shall document the results in a confidential memorandum report to the District Manager or the Board President for action. If the report concludes that the allegations are founded and the District's Legal Counsel has determined that a crime has occurred, the report shall be forwarded to the appropriate law enforcement agency.
- ix.) The Internal Audit Committee shall make recommendations to the appropriate department as to the prevention of future similar occurrences.
- x.) Upon completion of the investigation, including all legal and personnel actions; all records, documents, and other evidentiary material, obtained from the department under investigation shall be returned by the Internal Audit Committee to that department.

#### **4060.50 Exceptions**

There shall be no exceptions to this policy unless provided and approved in writing by the District Manager or the Board President and the District Legal Counsel. The Board of Trustees reserves the right to amend, delete, or revise this policy at any time by formal action of the Board of Trustees.

**Board Approval: December 14, 2022**

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**4065 Internal Fiscal Controls****4065.10 Policy**

The Board establishes the following policies related to internal fiscal controls in order to safeguard the District's assets, protect the integrity of the District's fiscal operations, and reduce risk of fraud. Good internal controls include the following features:

1. Segregation of duties among multiple employees
2. Authorization of transactions by selected employees
3. Retention of records to substantiate transactions.
4. Supervision or monitoring of operations
5. Physical safeguards such as locks and physical barriers
6. Analysis of results including periodic and regular reporting
7. IT Security including the usage of passwords

This policy describes how the District employs these tools to protect the District's fiscal assets.

**4065.20 Segregation of Duties**

Good internal controls rely heavily on segregation of duties. In order to reduce risk of fraud, the Financial Office shall segregate duties between multiple employees so that no single employee can control both the creation of records and authorization of transactions for essential functions. This includes, but is not limited to:

1. The employee opening the mail and receiving checks shall list all checks in a log. A different employee shall prepare the deposit slip and take the deposit to the bank. All checks shall be deposited within two days of receipt. The Financial Manager shall review the log and deposits to ensure the deposit and log agree.
2. All invoices for purchases made by operating departments must be approved by both an authorized person in the requesting department and the Financial Office. All paid invoices shall be marked and filed for reference. When entering invoices for payment, invoice numbers shall be checked to reduce the risk of duplicate payment.
3. Only the Financial Manager may authorize new vendors or customers in the financial management system.
4. Accounts payable and accounts receivable tasks shall be completed by different employees.
5. All invoices sent to customers must be first approved by both the generating department and the Financial Office.

In the event that staffing in the Financial Office is insufficient to segregate duties as described, the Financial Manager shall assign duties with existing staff and implement other controls, including proofing, cross staff assignments, and random sampling, to minimize risk.

**4065.30 Financial Reporting and Annual Audit**

The District shall maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP). An independent annual audit shall be performed by a certified public accounting firm that will issue an official opinion on the annual financial statements and a management letter detailing areas of internal control that need improvement. During the audit, all records shall be made available to the Auditor for review and any unique or unusual transactions shall be brought to the attention of the Auditor. Any Auditor findings of potential fraud shall be reported consistent with policy 4060, *Fraud Prevention and Investigation*.

**4065.40 Bank Reconciliations**

All bank reconciliations shall be prepared within ten days after the end of the month or receipt of the statements, whichever is sooner, by the Financial Manager.

**4065.50 Funds Transfers**

1. Transfers between District Banks or Investment Managers: Requests for transfers between District banks or investment managers require authorization of the Financial Manager and must be supported by documents approving the underlying transaction (payroll, Board approved transfer to investment accounts, etc.).
2. ACH Payments to Vendors: At this time, the District does not allow ACH payments to vendors.

**4065.60 CEPPT and CERBT**

Withdrawals from CEPPT and CERBT accounts may only be made in accordance with Board policy and require the authorization of both the Financial Manager and District Manager.

**4065.70 Payroll Controls**

1. The District shall not keep more funds in the Exchange Bank account than specified in Board Policy 5020, *Payroll Banking Policy*.
2. All employees and Trustees shall be paid via direct deposit only.
3. The employee processing payroll cannot be the same employee who manages and maintains the master pay schedule, which includes a list of current employees, pay rates, longevity increases, step increases, etc.

4. After payroll is entered, a different employee shall proof the payroll register to the schedule of salary and wage rates and timecards for each employee.
5. The District shall use an outside payroll processing firm who will make all tax calculations and payments directly to taxing agencies.
6. The District Manager shall review all supporting documentation and provide final authorization for payroll.

For additional information, see policy 5020, *Payroll Banking Policy*.

**4065.80 Purchasing and Check Signing**

The purchase of goods and services and storage and signing of any checks written on the accounts of the District shall be in accordance with Policy 5040, *Procurement Policy* and 5010, *Check Handling Procedures and Signature Authority*.

**4065.90 Terminated Signers**

Upon the departure of any employee or Trustee with signature authority, signature cards and/or electronic approval privileges shall be immediately removed.

**4065.100 Unused Accounts**

All unused bank and investment accounts shall be promptly closed by the District Manager.

**4065.110 Accounting Systems and Budget**

The District's Accounting systems shall be maintained to accurately reflect expenses, revenues, and cash position at least monthly. The District adopts a budget annually and shall monitor adherence to the adopted budget in the accounting system. The District shall manage the budget consistent with Board Policy 4100, *Budget Development and Management Policy*.

**4065.120 Documentation and Records Retention**

The District shall ensure fiscal transactions are supported by sufficient documentation to assure that the transactions are appropriate and accurately recorded. Financial records shall be retained in accordance with state law.

**4065.130 Communication and Flow of Information**

District staff, as well as Trustees, need financial information in order to properly execute their responsibilities. Department Managers shall be provided "view only" access to budget and other relevant information in the accounting system. Budget status reports shall be distributed to Department Managers monthly. Additionally, the Board's published agenda shall include monthly, quarterly and annual financial reports reflecting the District's revenues, expenses, assets and liabilities. The District shall update fiscal information on the website monthly.

**4065.140 Passwords and Electronic Access**

Employees in the Financial Office shall only be provided access to those components of the accounting system necessary to complete their tasks. Additionally, passwords to external websites, such as banking, service providers, and vendors, shall be kept secure and only made available to the employee or employees needing them to complete District business.

**Board Approval: December 14, 2022**

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**4070 Reserved for Future Use**

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**4080 Environmental Compliance**

[To Be Developed]

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**4090 Records Retention**

[To Be Inserted]

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**4100 Budget Development and Management**

**4100 Purpose**

The Board of Trustees shall adopt and maintain an annual budget to ensure that the District's fiscal resources are prudently managed and monitored. The Board's policies and practices related to the adoption and management of the budget are described in this document.

## **4100.10 Budget Adoption**

### **A. Budget Adoption Policies**

The District's annual budget will be prepared in accordance with the following policies:

- The budget will be consistent with and implement the Board's adopted goals, programs, and strategic initiatives.
- The budget will be consistent with the Board's adopted policy regarding reserves and target fund balances and funding post-employment benefits (See Board Policies 5060 and 5080).
- The budget will be balanced. Anticipated current revenues must meet or exceed budgeted operating expenditures. The budget will not assume the use of fund balances without explicit approval of the Board.
- The Capital Fund budget will be consistent with the District's comprehensive capital replacement and expansion plans.
- The budget will be consistent with, and informed by, updated long-term fiscal projections.

### **B. Budget Development Timing**

Each spring, District staff will prepare a proposed budget for the following fiscal year which begins on July 1. The Budget Committee and Board of Trustees will consider the budget as follows:

#### **Budget Committee: Late April or early May**

In late April or early May, the Budget Committee will meet to consider the draft budget prepared by staff. Staff will also present revenue and expense estimates for the current year and an updated long-term fiscal projection for the Committee's review. Additionally, the Committee will consider revenue and expenditure forecasts, noting operational and staffing plans as well as any changes in laws and regulations. The Committee will provide feedback to staff as needed to prepare the budget for consideration by the Board of Trustees. If needed, the Budget Committee may request a second meeting to discuss the Budget further before Board consideration.

Board of Trustees: Board meeting in June

After making adjustments as requested by the Budget Committee, staff will present the proposed budget to the Board of Trustees for consideration at their meeting in June. If requested by the Board, the budget may also be considered at a second Board meeting in June. As required, the District Board will adopt the budget no later than June 30 of each year.

**4100.20 Budget Maintenance During the Fiscal Year**

A. Reporting to the Board

Staff will keep the Board informed as to the status of actual expenditures and revenues against the budget through regular reporting.

Monthly/Bi-monthly

At each meeting of the Board of Trustees, staff will provide a summary of expenditures for the previous month, or two if meeting bi-monthly, and year-to-date expenses compared to the budget.

Quarterly

In addition to the monthly reports, each fiscal quarter, staff will provide the Board a report showing revenues received year-to-date compared to the budget and a balance sheet.

Mid-Year

Midway through the fiscal year, staff will present a comprehensive budget status report that includes projections for actual expenses and revenues at year end. This report will also include the originally adopted budget and the current budget, reflecting budget amendments or adjustments during the year.

B. Budget Amendments and Adjustments

The adopted budget should not be a static document, but should be updated during the year to reflect unanticipated changes in expenses and revenues. Expenses will not exceed the amount authorized by the Board in any line item. The budget may be changed in two ways.

District Manager Adjustments

The District Manager may authorize transfers of budget amounts between accounts within each fund. This often occurs when expenses are anticipated to exceed the budget amount in one account and there are sufficient resources in another account to cover the cost. These transfers do not increase or decrease the total budget for that fund, but simply move budget appropriations between line items. The District Manager may not authorize an adjustment to the budget to reflect a change in salaries and benefits, positions, or changes in implementation of Board policy or significant deviation from established procedures and programs. The District Manager's authorized transfers will reflect only administrative changes in spending categories.

#### District Board Amendments

The Board of Trustees, by majority vote, may authorize budget amendments as follows:

- Transfers of budget amounts between the General and Capital Funds.
- Appropriation of reserves or designated fund balances and amendments that change the total revenues or expenses in a fund.
- Changes in position classifications, new or eliminated staff positions, compensation, or benefit changes.
- Any budget amendment needed as a result of a Board adopted policy change or significant deviation from established procedures or programs.

Staff may present requests for Board amendments to the Budget at any time during the year as the need arises.

**Board Approval: May 11, 2022**



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## **5000 Memoranda of Understanding (MOU): Board and Committee Negotiations**

### **5000.10 Purpose**

To establish District policy and procedures governing Board and Committee preparations for negotiations with the District's represented employees.

### **5000.20 Policy**

The Board's MOU committee shall be comprised of five members as follows:

- The Immediate Past President, who also serves as chair of the MOU committee.
- A Trustee from the previous MOU committee, to be chosen by the full Board.
- A Trustee from the Budget committee, assigned by the Budget committee.
- Two at-large Trustees, to be chosen by the full Board.

### **5000.30 Timetable**

The target date for completion of a new MOU shall be May 1<sup>st</sup> of the year in which the MOU is due. This gives time for the parameters of the MOU to be incorporated into the budget and the Engineers report. In preparing for a new MOU, the District shall adhere to the timeline shown below:

- The MOU committee will be formed 1 ½ years before target date of new MOU.
- One year before target date of new MOU, the following actions will be taken:
  - a. The MOU committee will identify and interview qualified professional negotiators.
  - b. A minimum of three negotiator candidates will be interviewed by the MOU committee.
  - c. The members of the MOU committee will discuss negotiation points amongst themselves and with negotiator candidates, and:
- By the December Board meeting of the year before the target date of a new MOU, the recommendation for the professional negotiator will be voted on by the full Board.
- In January of the year which includes the target date of a new MOU, the chosen negotiator meets with the full Board for discussion and idea exchange about negotiations.

The team assigned to conduct the face to face negotiations with Union representatives shall be comprised of the following three members: the Negotiator (selected by the Committee and Board), the District Manager and the Assistant Manager.

**Board Approval: June 12, 2016**

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## **5010 Check Handling Procedures and Signature Authority**

The following policies and procedures shall govern the District's issuance of checks.

1. Only pre-numbered checks shall be used and always issued in sequence. Blank check stock shall be securely stored in the District's safe and access restricted to authorized employees.
2. Supporting documentation must accompany checks when presented for signature.
3. Checks must be made payable to specific payees based upon the supporting documentation. No checks shall be made out to "bearer," "cash" or similar, with the following exception: checks for the reimbursement of the petty cash fund may be made out to the "[insert name of the Financial Manager], Petty Cash." The Manager or Assistant Manager shall review and approve the petty cash reconciliation. Petty cash checks shall be limited to a value of no more than \$350, and may be issued no more frequently than once per month.
4. Signing of blank checks is strictly prohibited.
5. Signature stamps shall not be used to sign checks.
6. An authorized check signer may not sign a check payable to him or herself.
7. Dual signatures are required for all checks. Both signers shall review the supporting documentation and indicate approval by signing the accompanying summary support document on the signature blocks provided.
8. At least one signature shall be from a Trustee, with the following exception: if a time-critical check must be issued and no Trustee is available within a suitable timeframe, the Manager or Assistant Manager and one other employee authorized to sign checks by the Board of Trustees may sign a check that is payable for an amount not exceeding \$25,000. If this circumstance arises, the check in question shall be presented to a Trustee for review at the next check-signing session.

9. The Manager, or his or her designee, who must be a bank authorized check signer, may sign checks (along with one Trustee) up to a value of \$50,000. Checks for amounts exceeding \$50,000 shall be signed by two Trustees, except that the Manager or Assistant Manager may sign a check (along with one Trustee) that exceeds a value of \$50,000 if the check is payable to established District vendors used regularly for insurance, inventory, employee benefits or other on-going services. Checks payable to new vendors, or for one-time or infrequent purchases, that exceed \$50,000 shall require the signature of two Trustees.
  
10. The Board of Trustees may authorize the Manager or Assistant Manager to sign checks (with a Trustee) exceeding \$50,000 for specified projects or services with prior authorization specifying the duration of the authorization and the dollar and time limits.

**Board Approval: December 14, 2022**

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**5020 Banking Direct Deposit Policy & Procedures**

**5020 Purpose**

To establish Board policy related to banking, payroll, direct deposit, and cash transfers for the purposes of safeguarding District funds and minimizing the risk of fraud.

**5020.10 Policy**

All employees and Trustees of the District shall receive payroll by means of direct deposit via the Automated Clearing House (ACH) system. As the primary means of accomplishing payroll, the District uses a payroll services company to calculate and withhold taxes, administer other deductions and electronically deposit payments via the Automated Clearing House (ACH).

The District maintains one bank account for the sole purpose of treasury management for payroll. This account holds the funds used to make ACH payments to a (domestic US) bank account of the recipient's choice and related tax payments. This account will be maintained at Exchange Bank unless the District elects to substitute an account at another financial establishment, in accordance with Section 3.6 below.

**5020.20 Procedures**

The bank account established by the District for payroll shall be operated strictly in accordance with the following procedures and restrictions, as well as the requirements identified in Board Policy 4065, *Internal Fiscal Controls*. The layers of controls are intended to ensure segregation of duties and to minimize the risk of fraud.

- A. The District Manager shall be the designated Administrator of the account. (The Bank requires that one person be designated as Administrator and this person must be an authorized signer on the account). To maintain internal controls and ensure separation of powers, the Administrator shall not have the authority to create ACH files or authorize transfers.
- B. No checks may be drawn on the Exchange Bank account. All withdrawals shall be performed by electronic funds transfer only, e.g. an ACH file generated by the District's payroll service provider. Transfers into the Exchange Bank account to cover payroll shall normally be made by the County of Marin's financial staff, who administer the District's accounts with the County of Marin.
- C. Payroll be processed in accordance with the following provisions:
  - 1. Each employee or Trustee shall complete a form designating a bank account (or accounts) specifying the applicable routing and account numbers for direct deposit. The payment may be split between multiple accounts if desired by the recipient.
  - 2. The payroll shall be prepared, proofed and approved by District financial staff in accordance with Board Policy 4065, *Internal Fiscal Controls*. The District Manager shall review and approve payroll before payments are released.
  - 3. After payroll is released, staff shall present the payroll register and all supporting payroll documents to the designated Trustee at the same time as the Trustee reviews and signs District checks (see Board Policy 5010, *Check Handling Procedures and Signature Authority* for additional information).
  - 4. The payroll service company will process payroll and make the direct deposits, tax payments, and other payments as required through the Exchange Bank account.
  - 5. The District shall maintain an amount, not to exceed two-and-one-half times the average semi-monthly payroll, in the Exchange Bank account to pay the salary and tax payments, monthly bank account charges, ACH transfer fees and fees charged by the payroll service company. When the balance drops below this level, District staff shall request that the County of Marin transfer

funds to replenish the Exchange Bank account balance. Such transfers shall be reflected on the District's balance sheet and reported to the Board quarterly as a component of the routine fiscal reports.

6. Should the District determine that Exchange Bank's terms and conditions or system no longer serves the District's best interests, the District may close this account and establish a similar account with another Bank. District staff must receive approval from the Board of Trustees prior to taking this action.

**Board Approval: December 14, 2022**

**5030 Sick Leave Provisions for Seasonal Employees**

**5030 Purpose**

To establish policy and procedures governing the provision of sick leave to seasonal employees.

**5030.10 Applicability**

The following policy applies only to the following categories of employees: part-time, temporary (except those employed by a temporary staffing agency) and seasonal.

**5030.20 Policy**

The District will provide each employee with not less than 3 days or 24 hours of paid sick leave at the beginning of each 12-month period. The District will provide an employee with an annual allotment of sick leave on his or her first day of employment in any given year according to the following table:

<b>Year of Service with District</b>	<b>Sick Leave Provided to Seasonal &amp; Part-Time Employees</b>
First Year	Three days/24 hours
Second Year	Four days/32 hours
Third Year and Beyond	Five days/40 hours (maximum)

The District's part-time Janitor has historically been provided with a sick leave allowance of five (5) hours per month, and this practice will be continued during the term of employment of the incumbent as of the date of the adoption of this policy.

An employee is not eligible to begin using any accrued paid sick leave until after 90 days of employment with the District.

In accordance with California's Paid Sick Leave law, an employee may use his or her annual allotment of sick leave as specified in the table above (at least 3 days or 24 hours of accrued paid sick leave in a 12-month period) for one of the following reasons:

- For the employee's own diagnosis, care, or treatment of an existing health condition or preventative care.
- For the diagnosis, care, or treatment of an existing health condition or preventative care for an employee's family member, including:
  - Child (including a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis).
  - Spouse or Registered Domestic Partner
  - Parent (including biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child.)
  - Grandparent
  - Grandchild
  - Sibling
- To obtain any relief or services related to being a victim of domestic violence, sexual assault, or stalking including the following with appropriate certification of the need for such services:
  - A temporary restraining order or restraining order.
  - Other injunctive relief to help ensure the health, safety or welfare of themselves or their children.
  - To seek medical attention for injuries caused by domestic violence, sexual assault, or stalking.
  - To obtain services from a domestic violence shelter, program, or rape crisis center as a result of domestic violence, sexual assault, or stalking.
  - To obtain psychological counseling related to an experience of domestic violence, sexual assault, or stalking.
  - To participate in safety planning and take other actions to increase safety from future domestic violence, sexual assault, or stalking, including temporary or permanent relocation.

An employee shall provide reasonable advance notification of his or her need to use accrued paid sick leave to his or her supervisor if the need for paid sick leave use is

foreseeable (e.g., doctor's appointment scheduled in advance). If the need for paid sick leave use is unforeseeable, the employee shall provide notice of the need for the leave to his or her supervisor as soon as is practicable.

An employee who uses paid sick leave must do so with a minimum increment of one hour of sick leave.

Paid sick leave will not be considered hours worked for purposes of overtime calculation. An employee will not receive compensation for unused accrued paid sick leave upon termination, resignation, retirement or other separation from employment from the District.

If an employee separates from District employment and is re-hired by the District within one year of the date of separation, previously accrued and unused paid sick leave hours shall be reinstated to the extent required by law. However, if a rehired employee had not yet worked the requisite 90 days of employment to use paid sick leave at the time of separation, the employee must still satisfy the 90 days of employment requirement collectively over the periods of employment with the District before any paid sick leave can be used.

**Board Approval:                      June 12, 2019**

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**5040            Comprehensive Purchasing Policy**

**5040            Interpretation and Purpose**

Formal purchasing procedures for local agencies (including Special Districts) are required under the terms of California Government Code, Section 54202. The purpose of this policy is to manage the procurement process in accordance with the law; spend taxpayer's money wisely and fairly; protect against fraud and favoritism; and to best meet the needs of the Marin/Sonoma Mosquito & Vector Control District (the "District") through continuous improvement of purchasing systems and procedures. The policies and procedures set forth in this document are designed to ensure that procurements are accomplished in a timely, efficient manner at the most economical cost to the public.

**5040.10      Application**

This Comprehensive Purchasing Policy (Policy) applies to contracts for procurement of goods, services, and capital outlay. It is essential that purchases of all goods,

supplies, services and construction items be carried out by the District in a fair and open manner that promotes public confidence in the District and reinforces the public perception of fairness and equal opportunity for all competing vendors offering their products or services to the District. When the procurement involves the expenditure of State or Federal assistance or contract funds, the procurement shall be conducted in accordance with any applicable mandatory State and/or Federal laws. Nothing in this Policy shall prevent the District from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.

Repetitive purchases of office supplies or other small items may be accomplished through establishment of accounts with vendors. Such vendors shall be chosen by comparing pricing, quality, and convenience of delivery. Procurement of repetitive services, supplies, equipment, or services, shall follow the same principles as those outlined below for procurement.

**5040.15 Review by Legal Counsel**

Agreements for goods, services, or supplies in excess of \$25,000 per year shall be referred to the District's General Counsel for review.

**5040.20 Requirement of Good Faith**

This Policy requires all parties involved in the procurement, negotiation, performance, or administration of District contracts to act in good faith. District officials and employees shall take care to limit communication with bidders during the solicitation process so that the integrity of the competitive solicitation process is maintained. If it is determined that a bidder received an unfair advantage from information obtained through improper circumstances, the solicitation may be canceled, or the bidder disqualified from participation in that solicitation request.

State law forbids any Trustee or other officer or employee of the District from being interested, directly or indirectly, in any contract awarded or to be awarded by the Board, or in the profits to be derived from it.

**5040.25 Delegation of Authority**

The Board has delegated authority for procurement to the District Manager, except in the cases of special projects or large undertakings. The District Manager delegates the authority to staff to make purchases in accordance with the following table. The purchaser must obtain approval for purchases from the Approving Authority. If the Approving Authority is unavailable and a timely purchase is necessary, the purchaser may obtain approval from the Assistant Manager or District Manager. In these circumstances, the Approving Authority shall be notified as soon as possible of the



action taken. The following table shall apply to purchases of supplies, materials and services that were approved as part of the Board’s adopted annual budget. Other proposed purchases shall be approved by the District Manager or Assistant Manager.

<b>Purchaser</b>	<b>Approving Authority</b>
Administrative Assistant	Financial Manager
Biologist (or Lead Biologist)	Scientific Programs Manager
Education Specialist	District Manager
Field Supervisor	Assistant Manager
Financial Manager	District Manager
Public Information Officer	District Manager
Receptionist	Financial Manager
Scientific Programs Manager	Assistant Manager
Shop/Facilities Assistant	Shop/Facilities Coordinator
Shop/Facilities Coordinator	Assistant Manager

**5040.30 Small Procurements of Goods and Services (Purchases under \$5,000)**

- A. Condition of Use. These purchases are limited in frequency and are related to individual commodities and services. Contract requirements shall not be artificially divided so as to constitute a small procurement or evade the competitive procurement requirements for amounts in excess of \$5,000. The Board shall determine when market or operational factors require the combining or dividing of procurements.
- B. Minimum Requirements. Procurements of up to \$5,000 may be obtained in a manner that serves the best interests of the District. These purchases do not require a Purchase Order.
- C. Petty Cash. Small procurements (of \$100 or less) may utilize the District’s petty cash system, which maintains a maximum balance of \$350. The Financial Manager shall periodically reconcile the petty cash balance and receipts and present the reconciliation and request for replenishment to the Assistant Manager or Manager for review and approval.

**5040.35 Large Procurements of Goods and Services (Purchases of \$5,000 and over)**

- A. Condition of Use. Any large procurement of goods, equipment or services shall be made on a Purchase Order and in accordance with procedures specified in this policy.

- B. Minimum Quotation Requirements. Management shall ensure that quotations/proposals (these may be in written form, fax or e-mail) are obtained from at least three (3) vendors. Where it is not feasible to obtain three (3) quotes, a Decision Memo must be prepared by management to justify the use of a single-source in accordance with section E below. Purchase documentation not in compliance with this Policy and all applicable statutes shall not be processed.
- C. Evaluation Factors. Evaluation factors which may justify an award to a vendor who has not provided the lowest quotation include, but are not limited to, delivery requirements, quantity requirements, and quality and past performance by the vendor. Whenever it is determined that it is in the best interest to award a Purchase Contract to a vendor who did not submit the lowest acceptable price quotation, the reason for the determination shall be indicated in a Decision Memo and retained with the Contract. The Decision Memo documents and determines the appropriateness of the requested procurement process and approvals.
- D. Award. Except as provided herein, award shall be made to the vendor offering the lowest responsive and responsible quote who meets the Specifications. Adequate records to document the competition solicited and award determination made shall be retained with the Contract.
- E. Sole Source. Circumstances may exist where Management determines that it is not feasible to secure three (3) quotations. In other situations, Management may determine that it is in the best interests of the District to consider only one supplier who has previous expertise relative to the procurement. Whenever Management determines that it is not feasible, or is not in the District's best interest to satisfy the minimum quotation requirements, the reason for this determination shall be indicated in writing on a Decision Memo and retained with the Contract.
- F. Pesticide Purchases. The following special procedures shall apply solely to the procurement of pesticide materials. In keeping with standard industry practice, material price sheets are provided to the District by the vendors at the beginning of each calendar year in lieu of purchasing contracts. From time to time, rebates, bulk purchases and temporary price cuts are also offered by the manufacturers and distributors of these materials. All rebates or discounts shall accrue to the sole benefit of the District. Supervisory staff in the District's Operations Division and/or management staff dealing with the purchase shall use their best judgement in applying the evaluation factors listed in paragraph C (Evaluation Factors)

above. Additional evaluation criteria may apply, including but not limited to inventory levels, shelf life of the material and product efficacy.

All proposed purchases of pesticide materials shall first be reviewed and approved by the District Manager or Assistant Manager.

A Purchase Order shall be prepared for each procurement of pesticide material, on which the circumstances of the procurement shall be noted. Unless particular concerns arise, review by General Counsel of pesticide purchases is not required.

**5040.40 Leveraged Procurement Agreements**

Notwithstanding the other provisions of this policy, in accordance with the California Procurement Code Sections 10298 a and b, the District may take advantage of “piggyback contracts” such as those issued by the state, U.S. Communities or the Western States Contracting Alliance. District staff shall ensure that the terms and conditions of such agreements are competitive and compatible with the District’s needs. By means of volume purchasing, such pre-negotiated template contracts may allow the District to contract directly with a vendor to procure vehicles and other goods or services on the competitive terms obtained by the issuing body, potentially saving staff time and District resources.

**5040.45 Emergency Procurements**

In emergency situations, the District Manager shall have the authority to waive the procedures set forth in this Policy and to negotiate and execute Contracts without prior approval of the Board, pursuant to the following procedures: (a) the reason for the determination of the emergency shall be indicated in a Decision Memo, (b) the District Manager shall inform the Executive Committee as soon as practical of the emergency situation and actions taken, and (c) a Purchase Order, along with all written documentation, shall be submitted to the Board for ratification at the next Board meeting.

**5040.50 Professional Services Selection Process**

Types of services covered by this section include, but are not limited to, legal services, accounting and auditing services, actuarial services and engineering services.

It is the intention of the District to employ consultants to provide professional services on the basis of their perceived competence and expertise relative to the services to be rendered, the cost of their services, their ability to complete work

within a required time frame, their past record in performing a similar type of work, and their ability to work well with the Board and management.

The District Manager will prepare and send out a request for proposal (RFP) for these services, and will select the most responsive bidder, or make a recommendation to a Committee or Board dealing with the RFP. The Board President may from time to time convene an ad hoc committee for the purpose of dealing with matters that may require the procurement of services, equipment or supplies. The committee may at its option elect to review agreements for the purchase of services or delegate this function to the District Manager.

#### **5040.55 Purchases of Capital Items**

In general, purchases of capital items (i.e. land, structures and improvements, furniture and equipment, or vehicles) are approved by the Board in an open public meeting during the annual budget process. The District Manager is authorized to make changes during the year to the budget so long as the total budgeted amount is not exceeded. If any proposed capital expenditure would cause an exceedance of the total annual budget, a budget amendment must first be reviewed and approved by the Board.

All purchases of capital items exceeding \$5,000 require three quotes as specified under the Large Procurements section above.

#### **5040.60 Credit Card and Account Purchases**

The District maintains credit card accounts with a financial institution. Employees that are authorized to use the credit card include: District Manager, Assistant Manager, and such employees as the District Manager may authorize. The District Manager shall specify the credit limit for each card.

The District also maintains accounts with vendors that are used regularly for goods or services. The District receives periodic billing from the vendor and processes the payment through the District's accounts payable system (e.g. Office Depot, Costco, Lowes etc.). Employees authorized to use these accounts include: District Manager, Assistant Manager, Operations Manager, Field Supervisors, Scientific Programs Manager, Financial Manager and Shop/Facilities Coordinator. These open accounts shall generally be utilized for the purchase of repetitive need, low-valued items or for the purchase of items (such as laboratory supplies or vehicle maintenance items) that must be available on short notice at any time. Open accounts shall not be utilized as a substitute for the normal purchase order process.

In order to use the credit card or vendor account, the authorized employee must obtain the credit card from the Financial Manager or his or her designated assistant. After the purchase has been made, the credit card, along with the supporting receipt(s), must be returned to the Financial Manager or his or her designated assistant, who will reconcile the receipts with the monthly billing statements.

Credit cards and vendor accounts should be used for emergency and minor purchases. They should not be used so as to bypass the normal procurement or accounts payable processes. All purchases exceeding \$5,000 must go through the proper procurement or bidding processes as detailed previously in this Policy.

**5040.65 Insurance Requirements**

For all contracts, the contractor and all sub-contractors shall be required to maintain adequate insurance coverage for the duration of the contract. The Board, through the District Manager, shall determine the types and amounts of insurance coverage that shall be required. The contractor shall have the District named as an additional insured and furnish the District with satisfactory evidence of said insurance.

**5040.70 Contractor Record Retention**

For all contracts, the contractor and all sub-contractors shall be required to maintain adequate records appropriate to the type of contract, to retain such records for a minimum of three (3) years from final payment unless otherwise specified in the solicitation, and to make such records available for inspection by the District upon reasonable terms consistent with State law.

**5040.75 Responsibility of Bidders**

If a bidder, designee, or offeror who otherwise would have been awarded a contract is found non-responsible, a written determination of non-responsibility, setting forth the basis of the findings shall be prepared by management. In determining responsibility of any bidder, the District may take into account, in addition to financial responsibility, past records of transactions with the bidder, experience, adequacy of equipment and ability to complete performance within a specific time. (For example, the ability to meet the specified completion date in accordance with the Specifications.) A detailed explanation shall be sent promptly to the non-responsible bidder or offeror who shall then have three (3) days to provide evidence to dispute the determination. The final determination shall be made by the District Manager and shall form part of the contract file. The unreasonable failure of a bidder or offeror to promptly supply information in connection with an inquiry with respect to responsibility may be grounds for such determination.

**5040.80 Procurement Records**

All determinations and other written records, notes of telephone conversations and notes for oral conversations pertaining to the solicitation, award and performance of a contract shall be maintained in accordance with the District's records retention schedule.

**5040.85 Change Orders and Contract Modifications**

For contracts and service agreements that are approved directly by the Board, all Change Orders and contract modifications exceeding ten percent (10%) of the value of the original agreement shall be presented in advance to the Board for review and approval. No such Change Order or modification shall be effective absent such approval. Change Orders and contract modifications for less than ten percent (10%) of the value of the original agreement may be reviewed and approved by the District Manager who shall notify the Board at its next meeting of the actions taken and reason. Only one such change order may be approved by staff during the life of the contract or service agreement.

**5040.90 Contract Renewals**

In general, the District discourages the use of automatic renewal clauses in contracts and service agreements. All contracts that are subject to Board approval and that contain an optional or automatic renewal clause shall be presented for approval to the Board with the total dollar value for the initial period of award. A request for renewal shall be submitted at least sixty (60) days prior to the expiration date of the current period. All renewals shall be for the time period specified in the original contract document or shorter period of time. No contracts containing renewal clauses that exceed a total term of five (5) years shall be presented to the Board.

**5040.95 Definitions**

The words defined in this Section shall have the meanings set forth below whenever they appear in this Policy.

"Board" means the Board of Trustees of the District.

"Change Order" means a written authorization by the District to the Contractor to modify or change an existing Purchase Order or Contract; these changes generally must be within the scope of the Contract.

"Construction" means the process of building, altering, repairing, improving, or demolishing any structure or building or other improvements of any kind to any real property.

"Contract" means all types of District agreements regardless of what they may be called, for the procurement of Goods, Services or Construction, for example, payment vouchers, Purchase Orders, maintenance contracts, service agreements, systems contract, oral agreements, etc.

"Contract Renewal" means a continuation for an additional period under the original terms and conditions, where the renewal clause is included in the quote solicitation document. If the quote solicitation document does not include the terms and conditions of a renewal, any continuation of the Contract is considered a new Contract, which must go through the quote solicitation process.

"Contractor" means any person or entity who is a party or beneficiary of a Contract with the District.

"Emergency Procurement" means a procurement made in response to an imminent disruption of essential operations or conditions adversely affecting the safety, health or security of persons or property, where it is unfeasible to remedy such disruption or conditions through the use of normal quote solicitation procedures.

"Employee" means individuals providing services for the District and drawing a salary from the District, but excluding independent contractors.

"Goods" means all tangible maintenance, repairs, and operation supplies, physical computer software, and equipment necessary to sustain day-to-day District operations.

"Large Procurement" means the purchase of Goods or Services or Construction by the District in an amount at or in excess of \$5,000.

"President" means the duly elected and acting President of the Board.

"Procurement" means the buying, purchasing, renting, leasing, or otherwise acquiring of any Goods, Services, or Construction, including all functions that pertain to the obtaining of any Goods, Services, or Construction, including descriptions of requirements, selection and solicitation of sources, preparation and award of contract, and all phases of contract administration.

"Professional Services" means the service of a person(s) possessing a high degree of professional skill where the judgment, ability, experiences, and qualifications of the provider(s) play an important part in the selection and primary reason for the service provided.

"Purchase Order" means a Contract for the purchase of Goods, Services or Construction.

"Responsible Bidder" means a person who has the capability in all respects to perform fully the Contract requirements, and the experience, personnel, integrity, reliability, facilities, capacity, equipment, acceptable past performance and credit which will assure good faith performance.

"Services" means the furnishing of labor, time, or effort by a Contractor, not involving the delivery of a specific end product other than reports which are merely incidental to the required performance. This definition shall not apply to employment agreements, collective bargaining agreements or to the definition of "Professional Services" as provided above.

"Small Procurement" means the purchase of Goods, Services, or Construction by the District in an amount less than \$5,000.

"Sole Source Procurement" means a situation created due to the inability to obtain competition. This may result because only one vendor or supplier possesses the unique ability to meet the particular requirements of the solicitation. Sole Source Procurement requires justification from the Board explaining why this is the only source for the requirement.

"Specifications" means any description of the physical or functional characteristics or of the nature of a Good, Service, or Construction item. It may include a description of any requirement for inspecting, testing, or preparing Goods, Services or Construction projects.

"Trustee" means a duly appointed and acting trustee of the District.

"Unauthorized Purchases" means an Unauthorized Purchase occurs when the materials, services, or any expense is charged to the District by a person who has not been given such authority. This includes ordering materials without an approved Purchase Order when such an order is necessary. The individual making an unauthorized purchase may incur a personal obligation to the vendor or the District for the expense incurred, even though the materials or services are used for District business.

**Board Approval:                      June 12, 2019**



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**5050 Requests Made Under the Public Records Act**

**5050 Purpose:**

To establish District policy and procedures governing accessibility of District records for inspection and copying.

**5050.10 Background**

Section 6253(a) of the Government Code provides that every person has a right to inspect any public record except those specifically exempted by law. This policy is established in accordance with Government Code Section 6253.4(a) and is designed to be in compliance with the California Public Records Act (Gov. Code § 6250 et seq.) and all existing laws pertaining to the disclosure of public records. If any provision of this policy conflicts with state or federal law, such law shall take precedence.

As used in this policy, the following terms shall have the following meanings:

“District” shall mean the Marin/Sonoma Mosquito & Vector Control District.

“Person” shall mean any natural person, corporation, partnership, limited liability company, firm, or association.

“Public record” shall mean any writing containing information relating to the conduct of the public’s business prepared, owned, used, or retained by the District regardless of physical form or characteristics.

“Requestor” shall mean a person, or the representative of a person, who has submitted a request for records to the District.

A “writing” shall mean any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.

**5050.20 Policy**

Disclosable public records of the District are open to inspection by any person at all times during normal office hours at the District’s headquarters located at 595 Helman Lane, Cotati, California, in accordance with the procedure below. Copies of

disclosable public records may be obtained by any person, as set forth in this policy. Any disclosable portion of a record that can be reasonably separated from any portions of the record that are exempt by law shall be made available for inspection and/or copying after the exempt portions have been deleted. Any request for records and any responding documents may be subject to review by the District's legal counsel prior to any inspection of the records or delivery of copies.

### **5050.30 Procedure to Inspect and/or Make Copies**

1. Requests Should be Submitted in Writing.

The District encourages members of the public to submit all records requests, other than requests for billing and account information, in writing, preferably using the "Public Records Request" form published on its web site at [www.msamosquito.org](http://www.msamosquito.org).

Written requests reduce misunderstandings between the requestor and District staff, allowing the District to respond in a timely, more efficient manner. However, the District will not deny a request for records solely because it is not submitted in writing. District staff shall assist the individual in completing the "Public Records Request" form if requested.

2. Requests Should be Submitted to the District's Administrative Assistant.

Requests for public records, other than billing and account information, should be directed to the District's Administrative Assistant. If District staff receive verbal or written requests for records, the staff member shall direct the requestor to the District's Administrative Assistant, who will coordinate with other staff members as needed. Requests for billing and account information should be directed to the Financial Manager.

3. Requests Should Clearly Identify the Records.

The requestor should specify the records to be inspected and/or copied with sufficient detail to enable the District to identify the particular record(s) sought. If the request seems ambiguous or unfocused, District staff will make a reasonable effort to obtain additional clarifying information from the requestor that will help identify the record(s). Pursuant to Government Code Section 6253.1, District staff shall, to the extent reasonable, assist the requestor to identify records and information that are responsive to the request or to the purpose of the request, if stated; describe the information technology and physical location in which the records exist; and/or provide suggestions for overcoming any practical basis for denying access to the records or information sought.

4. Making Determinations on Records Requests; Time Extensions.

Requests submitted outside of normal business hours will be deemed received on the following business day. When a request seeks records that require research and/or inquiry, the District shall within ten (10) calendar days from receipt of the request determine whether the request, in whole or in part, seeks disclosable public records in the District's possession. The District's Administrative Assistant shall notify the requestor of the District's determination, the reasons for the determination and, if there are disclosable public records, when and where the records will be available for inspection and/or copying. In unusual circumstances, as defined in Government Code Section 6253(c), the time limit for providing the determination on a records request may be extended up to an additional fourteen (14) calendar days by written notice from the District's Administrative Assistant to the requestor. Such written notice shall explain the reason(s) for the extension and the date on which a determination is expected to be provided. All determinations from the District shall be in writing and shall be posted prepaid utilizing the USPS or an equivalent service. Any denial of a request for records shall set forth the name and title or position of the District personnel responsible for the denial. Requests for public records may be subject to review by the District's Legal Counsel prior to responding to the requestor. The response to the requestor may come from Legal Counsel.

5. Providing Records for Inspection.

Upon receipt of a request to inspect or copy records, District staff members shall, whenever possible, make disclosable public records promptly available. To protect records against theft or damage and to promote the orderly functioning of the District, actual production of disclosable documents may be reasonably delayed under the following circumstances:

- (a) At the time of the request the records are required by District staff in performing their duties.
- (b) Other persons are inspecting or are waiting to inspect the records.
- (c) The records need to be retrieved from storage.
- (d) At the time of the request, appropriate District personnel are not available to supervise inspection of the records.
- (e) A question exists as to the possible exemption of the record from disclosure and the matter must be referred to legal counsel for review.

6. Providing Copies of Records.

The District shall provide copies of requested disclosable records after payment of fees in accordance with the established fee schedule below. If a large number of copies is requested, District staff may require additional time to prepare the copies. Upon receipt of the appropriate fees, copies of the requested documents will be made available for pick-up. Alternate delivery methods may be utilized at the expense of the requestor (e.g. mailing, FedEx, fax, or e-mail delivery) if reasonably feasible.

7. Document Format.

The District will make disclosable records available in the same format in which it holds the information. To the extent disclosable public records exist in electronic format, the District shall make such records available to the public in the electronic format, so long as the production in electronic format will not jeopardize or compromise the security or integrity of the original record or of any proprietary software in which it is maintained.

**5050.40 Fees**

A request for a copy of an identifiable public record, for information produced from such a record, or for a certified copy of such a record, must be accompanied by payment of the appropriate fee as determined by District staff based on cost to the District. A fee of \$0.25 per standard page (8.5 x 11) will be charged for copies, and \$0.40 per larger size page (8.5 x 14, and 11 x 17). Fees for other types of reproduction (e.g., photographs, video tapes, etc.) will be based on the cost to the District. If the State Legislature has established a statutory fee for any given record, the statutory fee shall be charged.

Duplication costs of electronic records shall be the direct cost of producing the electronic copy. However, requestors may be required to pay additional costs of producing the electronic copy, such as programming and computer services costs, if the records are only produced at regularly scheduled intervals, or production of the record would require data compilation, extraction or programming in accordance with Government Code Section 6253.9.

**5050.50 Records Not Open for Inspection/Copying**

Records which are exempt from disclosure by law include but are not limited to the following:

1. Preliminary drafts, notes or interagency or intra-agency memoranda that are not retained by the District in the ordinary course of business, if the public interest in

withholding those records clearly outweighs the public interest in disclosure. (Gov. Code § 6254, subd. (a).)

2. Records pertaining to pending litigation to which the District is a party, or to claims made pursuant to Division 3.6 (commencing with Section 810) of Title 1 of the Government Code, until the pending litigation or claim has been finally adjudicated or otherwise settled. (Gov. Code § 6254, subd. (b).)
3. Personnel, medical, or similar files, the disclosure of which would constitute an unwarranted invasion of personal privacy. (Gov. Code § 6254, subd. (c).)
4. The contents of real estate appraisals or engineering or feasibility estimates and evaluations made for or by the District relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreement obtained. (Gov. Code § 6254, subd. (h).)
5. Records, the disclosure of which is exempted or prohibited pursuant to provisions of federal or state law, including, but not limited to, provisions of the Evidence Code relating to privilege. (Gov. Code § 6254, subd. (k).)
6. Memoranda, correspondence, and writings submitted to the District or its Board of Directors by District's legal counsel pursuant to the attorney-client privilege. (Evid. Code § 954; Gov. Code §6254(k).)
7. "Trade secrets" as defined in Evidence Code Section 1061 only if the interests of justice are thus best served. (Evid. Code § 1060; Gov. Code §6254(k).)
8. The District Manager, with the advice of Legal Counsel, has determined that the records are exempt from disclosure based upon the finding that the public interest served by not making the record public clearly outweighs the public interest served by the disclosure of the record (Gov. Code § 6255).

This partial list of exemptions is subject to existing state and federal law, and any changes in the laws are automatically incorporated into this policy. An expanded list of exempt documents and documents which are not deemed to be public records is provided in the California Public Records Act.

**Board Approval:                      June 12, 2019**

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## **5060 Fund Balance Classifications and Target Balances**

### **5060 Purpose**

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

### Definitions

Fund balance is essentially the difference between total assets, total liabilities and deferred inflows/outflows or resources, reported in each governmental fund. GASB Statement 54 distinguishes various categories of fund balance based on the relative strength of the constraints that control the purposes for which specified amounts can be spent.

### Fund Balance Classifications

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

#### **A. Non-Spendable Fund Balance**

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

**B. Restricted Fund Balance**

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

**C. Committed Fund Balance**

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

**D. Assigned Fund Balance**

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

**E. Unassigned Fund Balance**

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

**5060.10 Authority to Designate Funds**

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

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

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

**5060.20 Order of Expenditure of Funds**

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

**5060.30 District’s Fund Structure and Classifications**

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

- A. The General Fund is the District’s main operating fund and all financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.
- B. The Capital Replacement Fund is used to account for purchases of all capital assets. Examples include purchase of vehicles, building systems or large or costly equipment such as computer servers. The District funds the replacement of existing capital assets through a comprehensive funding program. New (non-replacement) capital assets are funded separately as needed for each acquisition. The monetary threshold for an item to be considered a capital purchase shall be established from time to time by the Board.

**5060.40 Target Fund Balances**

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

The Board’s Fund Balance Classifications & Target Balances Policy establishes fiscal management and budget policies. This Fund Balance Classifications & Target



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

A. General Fund Commitment for Public Health Emergencies

California Health & Safety Code section 2070 provides that the Board may divide the annual budget into categories, including a reserve for public health emergencies. The District maintains several emergency response plans, one example being an arbovirus response plan. Funds held in this reserve may be used only to deal with an emergency such as an outbreak or epidemic of vectorborne disease, or to take appropriate actions in the event of the discovery of an invasive mosquito species within the District's service area. Examples of expenditures that may be necessary include, hiring additional personnel to conduct specialized or enhanced mosquito surveillance and/or control, materials, laboratory testing, aviation services, mapping and specialized consultant help, and reimbursing other mosquito districts for mutual aid provided. Recognizing that increasing the District's revenue stream is a cumbersome and time-consuming process, this fund balance is committed for the express purpose of financing whatever response is deemed necessary to deal with a public health emergency or serious threat. The District commits twenty percent (20%) of the prior year actual General Fund expenditures, less substantial one-time, non-recurring expenditures that year, to the Public Health Emergency Reserve Fund Balance. For the purposes of calculating the current annual expenditures, the cost of any additional one-time contributions to the District's Pension Fund or Other Post-Employment Benefits Trust Account shall be excluded from the total.

B. Capital Replacement Fund Commitment for Capital Replacements and Projects

The District shall maintain a target fund balance to reimburse the cost of the replacement of capital items such as vehicles, expensive laboratory equipment and other capital projects. The District has prepared a Capital Asset Valuation and Replacement Cost Study that analyzes and forecasts expenditures until fiscal year 2039-40; the District will update this study every few years. Capital expenditures are expected to be much higher in some years than others, and therefore the ending fund balance will vary each year. The District will fund the Capital Asset program through annual contributions to the Capital Fund. However, the intended net result of the capital expenditure program is that a fund balance of approximately \$1,000,000 will remain at the end of the final year of the program,

FY 2039-40. The variable balance maintained in the Capital Replacement & Projects Fund will serve the following purposes:

- a) Act as a buffer to smooth expenditures from year to year
- b) Provide a prudent reserve in the event of unforeseen or catastrophic eventualities, not all of which may be fully covered by insurance.

The District commits an initial target balance of one million dollars (\$1 million) to the Capital Replacement Fund. The District may create additional fund commitments or assignments as needed to set aside funds for acquisition of new (non-replacement) capital assets and projects.

C. General Fund Assignment to Provide Working Capital during the “No-Income Period”

The great majority of the District’s revenues are collected by the two counties from the tax rolls and remitted to the District twice annually, at intervals of approximately six months. In order to continue operations between these widely spaced increments of revenue, the District must keep sufficient funds on hand to provide for the purchase of materials, services and to meet payroll. Additionally, even when the monies are deposited in the District’s bank accounts, the reporting of these amounts to the District is often delayed by several months due to workflow priorities at the County Department of Finance. The District cannot spend unrecognized revenues.

Therefore, the District shall maintain in the General Fund, a minimum target fund balance equal to six months of the prior budget year’s actual expenditures in the General Fund, less substantial one-time, non-recurring expenditures for that year.

D. General Fund Assignment for Insurance Pool Contingency

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

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

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

E. General Fund Minimum Unassigned Fund Balance in case of Interruption in Revenue Flow

In addition to the working capital described above that is necessary to maintain operations between revenue increments, the District shall maintain a target fund balance sufficient to sustain the District’s operations in the event of an interruption or significant reduction in revenue flows. To achieve this objective, it shall be policy of the District to maintain an unassigned fund balance in the General Fund in a range. This fund balance shall fall in a range of no less than 25%, but no greater than 50%, of the authorized level of prior year’s actual General Fund expenditures, less substantial one-time, non-recurring expenditures for that fiscal year. If the unassigned fund balance should fall below this range, the District shall develop a restoration plan to achieve and maintain the target fund balance within the range stated above.

**Board Approval:                      May 11, 2022**



**5070        Electronic Signature Use**

**5070.10    Policy**

It is the policy of the Marin/Sonoma Mosquito & Vector Control District (the “District”) to accept electronic signatures affixed to documents in which a signature is required or used, provided that: (1) the electronic signatures are “digital” signatures that comply with the requirements of California Government Code Section 16.5 and applicable state regulations<sup>1</sup> (2) the signatories are willing and desiring to utilize digital signatures, and (3) the digital signatures are created by technologies authorized by the California Secretary of State and made available by the District. Signatories may digitally sign the following types of documents:

- Memoranda
- Forms, Certificates, Permits (if allowed)
- Board Letters
- Correspondence
- Meeting Minutes
- Service Agreements (Contracts)
- Leases
- Purchase Orders
- Administrative Policies
- Documents requiring the Board President's signature

The use, or the District's acceptance, of a digital signature is at the option of the District and the signer(s). Nothing in this Policy requires the District to use or accept the submission of a document containing a digital signature. Transactions involving real property (e.g. deeds, transfers of title) shall not be signed electronically.

All parties that wish to use electronic signatures shall agree to follow this Policy, shall provide written or electronic consent as to the use of electronic signatures, and shall agree to indemnify the District against any liability associated with transmitting an electronic signature or an electronically signed record by electronic transmission.

The District will use electronic signatures, but not digital signatures for RFPs, Board letters and minutes, in which there is no transaction with another party.

#### **5070.20 Definitions**

“Digital Signature” means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature. A digital signature is a type of “electronic signature”.<sup>2</sup>

“Digital Signature Certification Authority” means an entity authorized by the Secretary of State to issue digital certificates that are required for a digital signature under California law and that is listed on the Secretary of State's “Approved List of Digital Signature Certification Authorities.”

“Digital Signature Provider” means an entity that provides document signing services using digital technology.

“Electronic Signature” means an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record, including a digital signature.<sup>3</sup>

#### **5070.30 Electronic Signatures.**

The use of electronic signatures is authorized by two California statutes, the Uniform Electronic Transactions Act (“UETA”), codified at Civil Code Section 1633.1 et seq., and Government Code Section 16.5.

The UETA provides that a signature may not be denied legal effect or enforceability solely because it is in electronic form. In order for the UETA to apply, the parties must agree to conduct the transaction by electronic means, and whether they have agreed to do so “is determined from the context and surrounding circumstances, including the parties’ conduct.”

Government Code Section 16.5 applies to public entities<sup>4</sup> such as the District, and authorizes any party to a written communication with a public entity, in which a signature is required or used, to affix a signature by use of a digital signature that complies with the requirements of Section 16.5.<sup>5</sup> Digital signature transactions involving public entities that are subject to the UETA are also subject to the more particular requirements of Government Code Section 16.5.<sup>6</sup> The use of a digital signature will have the same force and effect as the use of a manual signature if, and only if, the digital signature embodies the five attributes<sup>7</sup> discussed in Section 5070.40 below.

#### **5070.40 Digital Signatures**

Government Code Section 16.5 and state regulations require that a digital signature (i) be created by a technology that is acceptable for use by the State of California and (ii) embodies the following five attributes:

- 1) It is unique to the person using it;
- 2) It is capable of verification;
- 3) It is under the sole control of the person using it;
- 4) It is linked to data in such a manner that if the data are changed, the digital signature is invalidated; and
- 5) It conforms to regulations adopted by the Secretary of State, codified at Chapter 10 of Division 7 of Title 2 (commencing at Section 22000) of the California Code of Regulations.<sup>8</sup>

#### **5070.50 Digital Signature Technologies.**

The Secretary of State allows public entities to utilize digital signatures that are created by one of two different technologies – “public key cryptography” and “signature dynamics” – provided that the digital signatures are also created consistent with the provisions of Section 22003 of the California Code of Regulations.

Public key cryptography (“PKC”) is a form of cryptography that generally allows users to communicate securely. PKC signatures are affixed to documents using software enhancements to existing applications and web browsers and are capable of immediate third-party verification.

Signature dynamics uses the individual’s handwritten signature. Unlike PKC signatures, signature dynamics signatures require additional hardware to create the signatures. An electronic drawing tablet and stylus are used to record the direction, speed, and coordinates of a handwritten signature – essentially, taking a snapshot of a person’s signature. This type of digital signature does not offer encryption, confidentiality, or the level of security that is inherent in PKC signatures. PKC allows for third party verification of the signature by certification authorities approved by the State, while signature dynamics signatures require additional steps (including handwriting analysis) to verify the signer of a document (similar to a non-notarized, paper-based signature). A formal handwriting analysis of a signature dynamics signature may be lengthy. However, some degree of certainty can be obtained by a lay comparison of manual handwritten signatures that may already be on file with the District.

The District shall only contract with digital signature providers that offer their digital signature services with a certificate issued by a digital signature certification authority. District staff shall only accept digital signatures created by PKC or signature dynamics technologies. As advised by the Secretary of State, District staff shall consider the following issues and other issues when identifying the appropriate technology to use for each document that includes a digital signature component:

- Are the documents containing signatures going to be transmitted over an "open" (insecure) or a "closed" (secure) network?
- Does the signature on the document require verification?
- How much time and resources can be allocated to verification?
- Is it necessary for the signature to be compared to a manual signature on paper or can a digital certificate adequately provide one-stop verification?
- Will immediate verifiability reduce the potential of fraud?
- Will the documents containing digital signatures have to be reproduced for public access to the records?
- Will the documents containing digital signatures be utilized by another local, state or federal agency? If so, is the technology compatible with the other agency's needs?

Whenever a document requires immediate absolute verification of a signature, District staff shall use and accept only digital signatures created by the PKC technology.

<sup>1</sup> Cal. Code Regs., tit. 2, § 22000 *et seq.*

<sup>2</sup> Cal. Gov. Code, § 16.5(d).

<sup>3</sup> Cal. Civ. Code, § 1633.2(h).

<sup>4</sup> “‘Public entity’ includes the state, the Regents of the University of California, the Trustees of the California State University and the California State University, a county, city, district, public authority, public agency, and any other political subdivision or public corporation in the State.” Cal. Gov. Code, §§ 16.5(a) & 811.2 (emphasis added).

<sup>5</sup> Cal. Gov. Code, § 16.5(a).

<sup>6</sup> See Civ. Code, § 1633.3(e).

<sup>7</sup> Gov. Code, § 16.5(a).

<sup>8</sup> Cal. Gov. Code, § 16.5; 2 C.C.R. § 22002.

<sup>9</sup> California Secretary of State, *Approved List of Digital Signature Certification Authorities*, <http://www.sos.ca.gov/administration/regulations/current-regulations/technology/digital-signatures/approved-certification-authorities?referrer=&lastReferrer=trustfile.avalara.com> (as of July 2018).

**Board Approval:     October 14, 2020**

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**5080           Funding Post-Employment Benefits**

**5080           Purpose**

The District provides certain post-employment benefits to employees. These include a retirement pension provided through the Marin County Employees’ Retirement Association (MCERA) and, under certain circumstances, post-retirement medical insurance benefits. These two benefits, which are described in detail in the District’s annual financial statements, create long-term funding obligations for the District. These obligations are quantified periodically through actuarial analyses.

It shall be the policy of the District to set aside funds needed to fully or partially fund the long-term obligations created by these post-employment benefits, as described in this policy. These reserves ensure that the District will have sufficient funds available to provide the benefits when required; allow the District to plan ahead for costs, minimizing the impact on General Fund resources needed for operations; and ensure a prudent investment return on the District’s investment.

As described in this policy, it is the District's policy to invest these post-employment benefit reserves in Section 115 Trusts, as defined in the Internal Revenue Code. Once funds are invested in a Section 115 Trust, the funds cannot be used for any purpose other than qualified benefit expenses. The District cannot withdraw funds for any other purpose. The District will participate in the California Employers' Pension Prefunding Trust (CEPPT) and the California Employers' Retiree Benefit Trust (CERBT), both managed by the California Public Employees' Retirement System (CalPERS). CalPERS offers varied investment strategies for these funds; the Board will direct staff regarding the appropriate investment strategy for each account as needed.

#### **5080.10 Funding Post-Employment Benefits**

##### **A. MCERA Retirement Benefits**

The District shall maintain a balance in the CEPPT needed to fund the next one to three years total annual contributions required by MCERA. MCERA determines this amount annually in their actuarial analyses, and this reserve policy will remain regardless of the program funding status as determined by MCERA. If MCERA determines that the District does not have an Unfunded Actuarial Accrued Liability, future payments required for "normal costs" will be set aside in the CEPPT, as described above. Annually, the District will make deposits and withdrawals as needed to fund the program, maintain this required reserve and maximize investment earnings.

When the balance in the CEPPT is either more or less than the required one to three years annual MCERA contributions, the District will develop a plan to bring balances in line with this policy.

##### **B. Post-Employment Medical Benefits**

The District shall maintain a balance in the CERBT between 90% and 100% of the District's total actuarial accrued liability for these benefits as determined by the District's Actuary every two years. Annually, the District will make deposits and withdrawals required to fund the program consistent with the actuarial analysis, maintain this required reserve, and maximize investment earnings.

**Board Approval: June 8, 2022**



# APPENDIX A: BROWN ACT COMPLIANCE

## BACKGROUND

In 1953 California Assembly Member Ralph M. Brown drafted and secured the enactment of the State's local government open meeting act, now known as the "Brown Act" (Cal. Gov. Code §54950 et seq.). The Brown Act balances public access to meetings and the need for confidential deliberations of the local governing body. The Brown Act requires that all deliberative and decision-making processes by the District's Board of Trustees ("Board") be open to public scrutiny, comment and participation, subject to limited exceptions that allow certain matters to be considered in closed session.

As a result of the COVID-19 pandemic beginning in 2020, the California Governor and Legislature made certain temporary modifications to the law related to the conduct of meetings. The District complies with these modifications and will continue to do so.

## PURPOSE

To establish District policy and procedures applying and complying with the Brown Act in order to promote transparency and openness in its operations and governance and to comply with the law.

The District is committed to the public's right to participate meaningfully in meetings, and to review documents used in decision-making; the right to confidentially address certain matters in closed session as provided by law; and the right of the press to fully understand and communicate public agency decision-making.

The District hereby incorporates the Brown Act and all future amendments to the Brown Act into the policies of the District. In the event of any future conflict with any provision of the Brown Act and District policy, the Brown Act shall govern.

## SECTION 1: MEETINGS

- A. Right of Access.** It is the District's intent that the District's actions be taken openly and publicly to the greatest extent possible, while preserving the confidentiality of certain information as provided by law. The public shall have the right to attend and observe all deliberations of the Board, except when the Brown Act authorizes a closed session.
- B. All Board decisions must be taken at District Board meetings.** The Board shall not use a series of telephone calls, a conference call, mass e-mailing or any other informal session (e.g. collective briefing, retreat, workshop, etc.) to discuss or decide matters within the jurisdiction of the Board. See Subsection E "Exceptions to Meetings."
- C. Quorum.** No business may be transacted by the Board at a Regular or special meeting unless a quorum of the membership of the Board is present (50% plus one). Currently 13 members

of the Board is required for a quorum. When there is no quorum, the President of the Board or other presiding officer may adjourn a meeting.

#### **D. Types of Meetings**

1. The Brown Act defines a “meeting” as “Any congregation of a majority of the members of a legislative body at the same time and location... to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body.”
2. Regular Board meetings are held at 7:00 pm on the second Wednesday of each month at District Headquarters, 595 Helman Lane, Cotati. It is District policy to make every effort to complete and distribute the agenda and related reports at least a week in advance of the meeting. The Brown Act requires the posting of an agenda at least 72 hours prior to a Regular meeting.
3. Special meetings are called at a non-Regular meeting date and time. They are called by the President or by a majority of the Board with a minimum of 24 hours’ notice, versus 72 hours’ notice for Regular meetings. Notice must be delivered to each member of the Board and to each local newspaper of general circulation and radio or television stations that has requested notice in writing and be posted on the District’s website. The notice shall specify the time and place of the Special meeting and the business to be transacted or discussed. Only business described in the notice may be transacted and the notice requirements apply even if the entire meeting is a closed session.
4. Study sessions are Special meetings that are held for the purpose of providing information to the Board, particularly on issues that are more complex or more time-consuming than matters typically scheduled on a regular meeting. Study sessions may be conducted jointly with another governmental agency. At study sessions Board members may state their individual responses and questions to the information provided and may collectively provide direction to District staff. No formal action is taken at study sessions.
5. Closed sessions can be part of either Special or Regular meetings. Although the Board conducts its business in public to the greatest extent possible, State law recognizes that public discussion of certain items could jeopardize the public interest or compromise the District’s position, and therefore, generally allows the Board to hold Closed session meetings for the consideration of certain personnel matters, labor negotiations, real property negotiations, matters of public security, and the discussion of litigation, among other topics listed in the Brown Act. These rules provide for strict confidentiality of Closed session Board discussions as required by State law. The procedures for the conduct of the Closed sessions shall be the same as those for open session meetings, except that the public, after an opportunity for public comment, are excluded. Following a Closed session, the Board must publicly report on certain actions and votes taken, which varies according to the reason for the Closed session. (See Government Code Section 54957.1.)

6. Emergency Meetings are allowed in an emergency situation involving matters upon which prompt action is necessary. An emergency situation means a crippling disaster which severely impairs public health, safety, or both, as determined by the Board President or a majority of the Board. Newspapers of general circulation in the District, radio and television stations which have requested notice of Special meetings shall be notified by at least one hour prior to the Emergency meeting, except in a dire emergency as defined in the Brown Act. In the event that telephone services are not functioning, the notice requirement of one hour is waived, but the Board, or its designee, shall notify such newspapers, radio stations, or television stations of the fact of the holding of the emergency meeting, and of any action taken by the Board, as soon after the meeting as possible.
7. The Board may adjourn any meeting to a later time, date and place (an adjourned meeting). A notice of adjournment must be posted on or near the door of the place where the meeting was held within twenty-four (24) hours. If the subsequent meeting is conducted within five (5) days of the original meeting, matters on the agenda for the original meeting may be considered at the adjourned meeting.

**E. Exceptions to Meetings.** The Brown Act provides six exceptions to the definition of a “meeting” as follows:

1. Individual contacts between a Trustee and any other person. Trustees may confer with constituents, advocates, consultants, reporters, staff and other colleagues. However, a series of individual communications shall not be used to discuss or deliberate among a majority of the Board members any item of business within the subject matter jurisdiction of the Board.
2. Conferences. A majority of the Board may attend a conference or similar gathering open to the public that addresses issues of general interest to the public or to public agencies of the type represented by the Board. However, a majority of the Trustees cannot discuss among themselves, other than as part of the scheduled program, business of a specific nature that is within the District’s subject matter jurisdiction.
3. Community Meetings. A majority of the Board may attend an open and publicized meeting held by another organization to address a topic of local community concern. A majority of members cannot discuss among themselves, other than as part of the scheduled program, business of a specific nature that is within the District’s subject matter jurisdiction.
4. Other Legislative Bodies. A majority of the Board may attend an open and publicized meeting of: (1) another body of the District and (2) a legislative body of another local agency. A majority of the Trustees cannot discuss among themselves, other than as part

of the scheduled meeting, business of a specific nature that is within the District's subject matter jurisdiction.

5. Standing Committees. A majority of the Board may attend an open and noticed meeting of a standing committee of the District, provided the Trustees who are not members of the standing committee attend only as observers (meaning that they may not speak or otherwise participate in the meeting).
6. Social and Ceremonial Events. A majority of the Board may attend a purely social or ceremonial occasion so long as a majority does not discuss business among themselves of a specific nature that is within the subject matter jurisdiction of the District.

**F. Teleconferencing.** If a member cannot attend a meeting in person, teleconferencing (audio, visual, or both) may be used, provided:

1. At least a quorum of the Board participates from locations within the District's jurisdiction;
2. Each teleconference location must be specifically identified in the notice and agenda of the meeting, including a full address and room number, as may be applicable;
3. Agendas must be posted at the appropriate time at each teleconference location, even if a hotel room or a residence;
4. Each teleconference location must be accessible to the public and have technology, such as a speakerphone, to enable the public to participate;
5. The agenda must provide the opportunity for the public to address the Board directly at each teleconference location; and
6. All votes must be by roll call.

**G. Committees.**

1. The meetings of permanent standing committees that have continuing subject matter jurisdiction or a fixed meeting schedule, even if comprised of less than a quorum, are subject to the notice and open meeting provisions of the Brown Act.
2. A temporary advisory committee (also called an ad hoc committee) composed solely of less than a quorum of the Board that serves a limited or single purpose, that is not perpetual, and that will be dissolved once its specific task is completed is not subject to the notice and open meeting provisions of the Brown Act.

## **SECTION 2: MEETING AGENDAS**

**A.** The District Manager shall prepare an agenda for each Regular and Special meeting of the Board in accordance with the Ralph M. Brown Act (California Government Code Section

54950]. The Brown Act generally prohibits any action or discussion of items not on the posted agenda.

## **B. Posting**

1. At least 72 hours prior to the time of all Regular meetings, an agenda, which includes a brief description of all matters on which there may be discussion and/or action by the Board, shall be posted in a place that is freely accessible to members of the public. The agenda shall be posted on the District website at the same time. In accordance with the provisions of Assembly Bill 2257, the District shall post a prominent, direct link to the agenda on the primary page of its website. The agenda will be posted in a format that is retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications.

All information made available to the Board that relates to an agenda item for an open session of a Regular meeting (except confidential information allowed by State law) shall be available for public review. If the materials are received after the agenda packet deadline, they shall be available for public review at the time the materials are distributed to a majority of the Board, or at the meeting, whichever occurs first. For materials prepared by members of the public and distributed to the Board at the meeting, such materials shall be made available for inspection after the meeting.

1. The agenda for a Special meeting shall be posted at least 24 hours before the meeting in the same locations as for Regular meeting agendas.
2. Any person may submit a written request to the District Manager to receive a mailed copy of each agenda (or the entire agenda packet). These copies shall be mailed at the same time the agenda is posted. A request for notice is valid for one calendar year and renewal requests must be filed January 1 of each year. The District charges a fee to recover the actual cost of providing this service, which should be submitted with the written request.
3. Public Comment. Members of the public wishing to comment on any item not appearing on the agenda may address the Board at the designated time. State law prevents the Board from taking action on any matter not on the agenda. Comments may be referred to staff for follow up. An individual's speaking time may be limited as long as the same amount of time is provided to all speakers. The presiding officer has the discretion to reduce the speaking time in situations where there are a large number of persons who wish to speak. Note that public comments at Special meetings may be limited to only those items listed on the agenda.
4. Consent Calendar. All matters listed under the Consent Calendar, including minutes, are considered by the Board to be routine and will be enacted by one motion without discussion. If discussion is desired, that item may be removed and considered separately.

### **SECTION 3. VOTING**

- A. A motion, second, and a (minimum) majority vote of the Board shall be required for any formal action of Board. Votes and abstentions are taken by roll call and recorded in the meeting minutes.
- B. Unless state law requires otherwise, a majority vote is needed for the motion to pass. In the event of a tie vote, the motion does not pass.
- C. Continued Matters. If a Trustee who was not present a prior meeting has reviewed the relevant documents and minutes from the missed meeting and, if possible, reviewed the recording from the meeting, then he or she shall disclose those actions on the record at the beginning of the discussion of the item and may vote on the continued matter.
- D. Conflicts of Interest. A Trustee shall not vote upon any matter on which s/he has a conflict of interest. A member who is disqualified by a conflict of interest shall openly state the reason for his/her conflict of interest, shall recuse him/herself and shall leave the meeting room unless the item is on the Consent Calendar.

### **SECTION 4. TRUSTEE CONTACT WITH OTHERS AND PROHIBITED SERIAL MEETINGS**

- A. A Serial meeting is a series of meetings or communications between members of the Board in which ideas are exchanged between a majority (quorum) of the Board through either one or more persons acting as an intermediary or through the use of an electronic device such as a telephone answering machine, voicemail or email. Serial meetings are prohibited by the Brown Act. Examples of how a serial meeting may occur include situations where a staff member or some other person individually contacts a majority of the Board and shares ideas among the majority (“I’ve spoken with Trustees X, Y, Z, G, F and K..... and they are all in favor of the project, are you?”), or Trustee A speaks with Trustee B, who then speaks with Trustee C, and so on, until a majority knows how the rest of the majority is likely to vote on an idea that will come before the Board for a decision.
- B. The prohibition on Serial meetings, however, does not prevent a staff member from providing individual briefings on items that will come before the Board as long as the communication is limited to a one-way flow of information. The staff member may not share with any Trustee the thoughts or reaction of the other Trustees.
- C. A constituent or lobbyist may inadvertently become an intermediary among a majority of the Board and create an illegal serial meeting in violation of the Brown Act. In order to avoid having this occur, the Trustee meeting with a constituent, lobbyist or other person should inform or remind the individual that if they have met with other Trustees, they are not to disclose the views of the other Trustees during the conversation.

- D. In meeting with others, Trustees should keep in mind that they should avoid statements that indicate the Trustee has already made up his or her mind about a particular item or issue.
- E. Discussions between less than a majority of the Trustees may occur, but care should be exercised not to share views on items that will come before the Board with a majority of the Trustees.

# APPENDIX B: ROSENBERG'S RULES OF ORDER





# Rosenberg's Rules of Order

REVISED 2011

*Simple Rules of Parliamentary Procedure for the 21st Century*

*By Judge Dave Rosenberg*



## MISSION AND CORE BELIEFS

To expand and protect local control for cities through education and advocacy to enhance the quality of life for all Californians.

## VISION

To be recognized and respected as the leading advocate for the common interests of California's cities.

### About the League of California Cities

Established in 1898, the League of California Cities is a member organization that represents California's incorporated cities. The League strives to protect the local authority and autonomy of city government and help California's cities effectively serve their residents. In addition to advocating on cities' behalf at the state capitol, the League provides its members with professional development programs and information resources, conducts education conferences and research, and publishes Western City magazine.

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### ABOUT THE AUTHOR

Dave Rosenberg is a Superior Court Judge in Yolo County. He has served as presiding judge of his court, and as presiding judge of the Superior Court Appellate Division. He also has served as chair of the Trial Court Presiding Judges Advisory Committee (the committee composed of all 58 California presiding judges) and as an advisory member of the California Judicial Council. Prior to his appointment to the bench, Rosenberg was member of the Yolo County Board of Supervisors, where he served two terms as chair. Rosenberg also served on the Davis City Council, including two terms as mayor. He has served on the senior staff of two governors, and worked for 19 years in private law practice. Rosenberg has served as a member and chair of numerous state, regional and local boards. Rosenberg chaired the California State Lottery Commission, the California Victim Compensation and Government Claims Board, the Yolo-Solano Air Quality Management District, the Yolo County Economic Development Commission, and the Yolo County Criminal Justice Cabinet. For many years, he has taught classes on parliamentary procedure and has served as parliamentarian for large and small bodies.



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## INTRODUCTION

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The rules of procedure at meetings should be simple enough for most people to understand. Unfortunately, that has not always been the case. Virtually all clubs, associations, boards, councils and bodies follow a set of rules — *Robert's Rules of Order* — which are embodied in a small, but complex, book. Virtually no one I know has actually read this book cover to cover. Worse yet, the book was written for another time and for another purpose. If one is chairing or running a parliament, then *Robert's Rules of Order* is a dandy and quite useful handbook for procedure in that complex setting. On the other hand, if one is running a meeting of say, a five-member body with a few members of the public in attendance, a simplified version of the rules of parliamentary procedure is in order.

Hence, the birth of *Rosenberg's Rules of Order*.

What follows is my version of the rules of parliamentary procedure, based on my decades of experience chairing meetings in state and local government. These rules have been simplified for the smaller bodies we chair or in which we participate, slimmed down for the 21st Century, yet retaining the basic tenets of order to which we have grown accustomed. Interestingly enough, *Rosenberg's Rules* has found a welcoming audience. Hundreds of cities, counties, special districts, committees, boards, commissions, neighborhood associations and private corporations and companies have adopted *Rosenberg's Rules* in lieu of *Robert's Rules* because they have found them practical, logical, simple, easy to learn and user friendly.

This treatise on modern parliamentary procedure is built on a foundation supported by the following four pillars:

1. **Rules should establish order.** The first purpose of rules of parliamentary procedure is to establish a framework for the orderly conduct of meetings.
2. **Rules should be clear.** Simple rules lead to wider understanding and participation. Complex rules create two classes: those who understand and participate; and those who do not fully understand and do not fully participate.
3. **Rules should be user friendly.** That is, the rules must be simple enough that the public is invited into the body and feels that it has participated in the process.
4. **Rules should enforce the will of the majority while protecting the rights of the minority.** The ultimate purpose of rules of procedure is to encourage discussion and to facilitate decision making by the body. In a democracy, majority rules. The rules must enable the majority to express itself and fashion a result, while permitting the minority to also express itself, but not dominate, while fully participating in the process.

### Establishing a Quorum

The starting point for a meeting is the establishment of a quorum. A quorum is defined as the minimum number of members of the body who must be present at a meeting for business to be legally transacted. The default rule is that a quorum is one more than half the body. For example, in a five-member body a quorum is three. When the body has three members present, it can legally transact business. If the body has less than a quorum of members present, it cannot legally transact business. And even if the body has a quorum to begin the meeting, the body can lose the quorum during the meeting when a member departs (or even when a member leaves the dais). When that occurs the body loses its ability to transact business until and unless a quorum is reestablished.

The default rule, identified above, however, gives way to a specific rule of the body that establishes a quorum. For example, the rules of a particular five-member body may indicate that a quorum is four members for that particular body. The body must follow the rule it has established for its quorum. In the absence of such a specific rule, the quorum is one more than half the members of the body.

### The Role of the Chair

While all members of the body should know and understand the rules of parliamentary procedure, it is the chair of the body who is charged with applying the rules of conduct of the meeting. The chair should be well versed in those rules. For all intents and purposes, the chair makes the final ruling on the rules every time the chair states an action. In fact, all decisions by the chair are final unless overruled by the body itself.

Since the chair runs the conduct of the meeting, it is usual courtesy for the chair to play a less active role in the debate and discussion than other members of the body. This does not mean that the chair should not participate in the debate or discussion. To the contrary, as a member of the body, the chair has the full right to participate in the debate, discussion and decision-making of the body. What the chair should do, however, is strive to be the last to speak at the discussion and debate stage. The chair should not make or second a motion unless the chair is convinced that no other member of the body will do so at that point in time.

### The Basic Format for an Agenda Item Discussion

Formal meetings normally have a written, often published agenda. Informal meetings may have only an oral or understood agenda. In either case, the meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:





*First*, the chair should clearly announce the agenda item number and should clearly state what the agenda item subject is. The chair should then announce the format (which follows) that will be followed in considering the agenda item.

*Second*, following that agenda format, the chair should invite the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the chair, a member of the body, a staff person, or a committee chair charged with providing input on the agenda item.

*Third*, the chair should ask members of the body if they have any technical questions of clarification. At this point, members of the body may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.

*Fourth*, the chair should invite public comments, or if appropriate at a formal meeting, should open the public meeting for public input. If numerous members of the public indicate a desire to speak to the subject, the chair may limit the time of public speakers. At the conclusion of the public comments, the chair should announce that public input has concluded (or the public hearing, as the case may be, is closed).

*Fifth*, the chair should invite a motion. The chair should announce the name of the member of the body who makes the motion.

*Sixth*, the chair should determine if any member of the body wishes to second the motion. The chair should announce the name of the member of the body who seconds the motion. It is normally good practice for a motion to require a second before proceeding to ensure that it is not just one member of the body who is interested in a particular approach. However, a second is not an absolute requirement, and the chair can proceed with consideration and vote on a motion even when there is no second. This is a matter left to the discretion of the chair.

*Seventh*, if the motion is made and seconded, the chair should make sure everyone understands the motion.

This is done in one of three ways:

1. The chair can ask the maker of the motion to repeat it;
2. The chair can repeat the motion; or
3. The chair can ask the secretary or the clerk of the body to repeat the motion.

*Eighth*, the chair should now invite discussion of the motion by the body. If there is no desired discussion, or after the discussion has ended, the chair should announce that the body will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.

*Ninth*, the chair takes a vote. Simply asking for the "ayes" and then asking for the "nays" normally does this. If members of the body do not vote, then they "abstain." Unless the rules of the body provide otherwise (or unless a super majority is required as delineated later in these rules), then a simple majority (as defined in law or the rules of the body as delineated later in these rules) determines whether the motion passes or is defeated.

*Tenth*, the chair should announce the result of the vote and what action (if any) the body has taken. In announcing the result, the chair should indicate the names of the members of the body, if any, who voted in the minority on the motion. This announcement might take the following form: "The motion passes by a vote of 3-2, with Smith and Jones dissenting. We have passed the motion requiring a 10-day notice for all future meetings of this body."

### Motions in General

Motions are the vehicles for decision making by a body. It is usually best to have a motion before the body prior to commencing discussion of an agenda item. This helps the body focus.

Motions are made in a simple two-step process. First, the chair should recognize the member of the body. Second, the member of the body makes a motion by preceding the member's desired approach with the words "I move ..."

A typical motion might be: "I move that we give a 10-day notice in the future for all our meetings."

The chair usually initiates the motion in one of three ways:

1. **Inviting the members of the body to make a motion**, for example, "A motion at this time would be in order."
2. **Suggesting a motion to the members of the body**, "A motion would be in order that we give a 10-day notice in the future for all our meetings."
3. **Making the motion**. As noted, the chair has every right as a member of the body to make a motion, but should normally do so only if the chair wishes to make a motion on an item but is convinced that no other member of the body is willing to step forward to do so at a particular time.

### The Three Basic Motions

There are three motions that are the most common and recur often at meetings:

**The basic motion.** The basic motion is the one that puts forward a decision for the body's consideration. A basic motion might be: "I move that we create a five-member committee to plan and put on our annual fundraiser."



**The motion to amend.** If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: "I move that we amend the motion to have a 10-member committee." A motion to amend takes the basic motion that is before the body and seeks to change it in some way.

**The substitute motion.** If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: "I move a substitute motion that we cancel the annual fundraiser this year."

"Motions to amend" and "substitute motions" are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor, but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor, and substitute a new and different motion for it. The decision as to whether a motion is really a "motion to amend" or a "substitute motion" is left to the chair. So if a member makes what that member calls a "motion to amend," but the chair determines that it is really a "substitute motion," then the chair's designation governs.

A "friendly amendment" is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, "I want to suggest a friendly amendment to the motion." The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accepts the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

### Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them. This rule has practical value. More than three motions on the floor at any given time is confusing and unwieldy for almost everyone, including the chair.

When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed *first* on the *last* motion that is made. For example, assume the first motion is a basic "motion to have a five-member committee to plan and put on our annual fundraiser." During the discussion of this motion, a member might make a second motion to "amend the main motion to have a 10-member committee, not a five-member committee to plan and put on our annual fundraiser." And perhaps, during that discussion, a member makes yet a third motion as a "substitute motion that we not have an annual fundraiser this year." The proper procedure would be as follows:

*First*, the chair would deal with the *third* (the last) motion on the floor, the substitute motion. After discussion and debate, a vote would be taken first on the third motion. If the substitute motion *passed*, it would be a substitute for the basic motion and would eliminate it. The first motion would be moot, as would the second motion (which sought to amend the first motion), and the action on the agenda item would be completed on the passage by the body of the third motion (the substitute motion). No vote would be taken on the first or second motions.

*Second*, if the substitute motion *failed*, the chair would then deal with the second (now the last) motion on the floor, the motion to amend. The discussion and debate would focus strictly on the amendment (should the committee be five or 10 members). If the motion to amend *passed*, the chair would then move to consider the main motion (the first motion) as *amended*. If the motion to amend *failed*, the chair would then move to consider the main motion (the first motion) in its original format, not amended.

*Third*, the chair would now deal with the first motion that was placed on the floor. The original motion would either be in its original format (five-member committee), or if *amended*, would be in its amended format (10-member committee). The question on the floor for discussion and decision would be whether a committee should plan and put on the annual fundraiser.

### To Debate or Not to Debate

The basic rule of motions is that they are subject to discussion and debate. Accordingly, basic motions, motions to amend, and substitute motions are all eligible, each in their turn, for full discussion before and by the body. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the chair that it is time to move on and take action.

There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. The following motions are not debatable (that is, when the following motions are made and seconded, the chair must immediately call for a vote of the body without debate on the motion):

**Motion to adjourn.** This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

**Motion to recess.** This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or an hour. It requires a simple majority vote.

**Motion to fix the time to adjourn.** This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. For example, the motion might be: "I move we adjourn this meeting at midnight." It requires a simple majority vote.





**Motion to table.** This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold." The motion can contain a specific time in which the item can come back to the body. "I move we table this item until our regular meeting in October." Or the motion can contain no specific time for the return of the item, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting. A motion to table an item (or to bring it back to the body) requires a simple majority vote.

**Motion to limit debate.** The most common form of this motion is to say, "I move the previous question" or "I move the question" or "I call the question" or sometimes someone simply shouts out "question." As a practical matter, when a member calls out one of these phrases, the chair can expedite matters by treating it as a "request" rather than as a formal motion. The chair can simply inquire of the body, "any further discussion?" If no one wishes to have further discussion, then the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the "question" as a formal motion, and proceed to it.

When a member of the body makes such a motion ("I move the previous question"), the member is really saying: "I've had enough debate. Let's get on with the vote." When such a motion is made, the chair should ask for a second, stop debate, and vote on the motion to limit debate. The motion to limit debate requires a two-thirds vote of the body.

**NOTE:** A motion to limit debate could include a time limit. For example: "I move we limit debate on this agenda item to 15 minutes." Even in this format, the motion to limit debate requires a two-thirds vote of the body. A similar motion is a *motion to object to consideration of an item*. This motion is not debatable, and if passed, precludes the body from even considering an item on the agenda. It also requires a two-thirds vote.

### Majority and Super Majority Votes

In a democracy, a simple majority vote determines a question. A tie vote means the motion fails. So in a seven-member body, a vote of 4-3 passes the motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3, the motion still fails.

All motions require a simple majority, but there are a few exceptions. The exceptions come up when the body is taking an action which effectively cuts off the ability of a minority of the body to take an action or discuss an item. These extraordinary motions require a two-thirds majority (a super majority) to pass:

**Motion to limit debate.** Whether a member says, "I move the previous question," or "I move the question," or "I call the question," or "I move to limit debate," it all amounts to an attempt to cut off the ability of the minority to discuss an item, and it requires a two-thirds vote to pass.

**Motion to close nominations.** When choosing officers of the body (such as the chair), nominations are in order either from a nominating committee or from the floor of the body. A motion to close nominations effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

**Motion to object to the consideration of a question.** Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

**Motion to suspend the rules.** This motion is debatable, but requires a two-thirds vote to pass. If the body has its own rules of order, conduct or procedure, this motion allows the body to suspend the rules for a particular purpose. For example, the body (a private club) might have a rule prohibiting the attendance at meetings by non-club members. A motion to suspend the rules would be in order to allow a non-club member to attend a meeting of the club on a particular date or on a particular agenda item.

### Counting Votes

The matter of counting votes starts simple, but can become complicated.


Usually, it's pretty easy to determine whether a particular motion passed or whether it was defeated. If a simple majority vote is needed to pass a motion, then one vote more than 50 percent of the body is required. For example, in a five-member body, if the vote is three in favor and two opposed, the motion passes. If it is two in favor and three opposed, the motion is defeated.

If a two-thirds majority vote is needed to pass a motion, then how many affirmative votes are required? The simple rule of thumb is to count the "no" votes and double that count to determine how many "yes" votes are needed to pass a particular motion. For example, in a seven-member body, if two members vote "no" then the "yes" vote of at least four members is required to achieve a two-thirds majority vote to pass the motion.

What about tie votes? In the event of a tie, the motion always fails since an affirmative vote is required to pass any motion. For example, in a five-member body, if the vote is two in favor and two opposed, with one member absent, the motion is defeated.

Vote counting starts to become complicated when members vote "abstain" or in the case of a written ballot, cast a blank (or unreadable) ballot. Do these votes count, and if so, how does one count them? The starting point is always to check the statutes.

In California, for example, for an action of a board of supervisors to be valid and binding, the action must be approved by a majority of the board. (California Government Code Section 25005.) Typically, this means three of the five members of the board must vote affirmatively in favor of the action. A vote of 2-1 would not be sufficient. A vote of 3-0 with two abstentions would be sufficient. In general law cities in



California, as another example, resolutions or orders for the payment of money and all ordinances require a recorded vote of the total members of the city council. (California Government Code Section 36936.) Cities with charters may prescribe their own vote requirements. Local elected officials are always well-advised to consult with their local agency counsel on how state law may affect the vote count.

After consulting state statutes, step number two is to check the rules of the body. If the rules of the body say that you count votes of "those present" then you treat abstentions one way. However, if the rules of the body say that you count the votes of those "present and voting," then you treat abstentions a different way. And if the rules of the body are silent on the subject, then the general rule of thumb (and default rule) is that you count all votes that are "present and voting."

Accordingly, under the "present and voting" system, you would NOT count abstention votes on the motion. Members who abstain are counted for purposes of determining quorum (they are "present"), but you treat the abstention votes on the motion as if they did not exist (they are not "voting"). On the other hand, if the rules of the body specifically say that you count votes of those "present" then you DO count abstention votes both in establishing the quorum and on the motion. In this event, the abstention votes act just like "no" votes.

*How does this work in practice?  
Here are a few examples.*

Assume that a five-member city council is voting on a motion that requires a simple majority vote to pass, and assume further that the body has no specific rule on counting votes. Accordingly, the default rule kicks in and we count all votes of members that are "present and voting." If the vote on the motion is 3-2, the motion passes. If the motion is 2-2 with one abstention, the motion fails.

Assume a five-member city council voting on a motion that requires a two-thirds majority vote to pass, and further assume that the body has no specific rule on counting votes. Again, the default rule applies. If the vote is 3-2, the motion fails for lack of a two-thirds majority. If the vote is 4-1, the motion passes with a clear two-thirds majority. A vote of three "yes," one "no" and one "abstain" also results in passage of the motion. Once again, the abstention is counted only for the purpose of determining quorum, but on the actual vote on the motion, it is as if the abstention vote never existed — so an effective 3-1 vote is clearly a two-thirds majority vote.

Now, change the scenario slightly. Assume the same five-member city council voting on a motion that requires a two-thirds majority vote to pass, but now assume that the body **DOES** have a specific rule requiring a two-thirds vote of members "present." Under this specific rule, we must count the members present not only for quorum but also for the motion. In this scenario, any abstention has the same force and effect as if it were a "no" vote. Accordingly, if the votes were three "yes," one "no" and one "abstain," then the motion fails. The abstention in this case is treated like a "no" vote and effective vote of 3-2 is not enough to pass two-thirds majority muster.

Now, exactly how does a member cast an "abstention" vote?

Any time a member votes "abstain" or says, "I abstain," that is an abstention. However, if a member votes "present" that is also treated as an abstention (the member is essentially saying, "Count me for purposes of a quorum, but my vote on the issue is abstain.") In fact, any manifestation of intention not to vote either "yes" or "no" on the pending motion may be treated by the chair as an abstention. If written ballots are cast, a blank or unreadable ballot is counted as an abstention as well.

Can a member vote "absent" or "count me as absent?" Interesting question. The ruling on this is up to the chair. The better approach is for the chair to count this as if the member had left his/her chair and is actually "absent." That, of course, affects the quorum. However, the chair may also treat this as a vote to abstain, particularly if the person does not actually leave the dais.

### The Motion to Reconsider

There is a special and unique motion that requires a bit of explanation all by itself; the motion to reconsider. A tenet of parliamentary procedure is finality. After vigorous discussion, debate and a vote, there must be some closure to the issue. And so, after a vote is taken, the matter is deemed closed, subject only to reopening if a proper motion to consider is made and passed.

A motion to reconsider requires a majority vote to pass like other garden-variety motions, but there are two special rules that apply only to the motion to reconsider.

First, is the matter of timing. A motion to reconsider must be made at the meeting where the item was first voted upon. A motion to reconsider made at a later time is untimely. (The body, however, can always vote to suspend the rules and, by a two-thirds majority, allow a motion to reconsider to be made at another time.)

Second, a motion to reconsider may be made only by certain members of the body. Accordingly, a motion to reconsider may be made only by a member who voted in the majority on the original motion. If such a member has a change of heart, he or she may make the motion to reconsider (any other member of the body — including a member who voted in the minority on the original motion — may second the motion). If a member who voted in the minority seeks to make the motion to reconsider, it must be ruled out of order. The purpose of this rule is finality. If a member of minority could make a motion to reconsider, then the item could be brought back to the body again and again, which would defeat the purpose of finality.

If the motion to reconsider passes, then the original matter is back before the body, and a new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.





### Courtesy and Decorum

The rules of order are meant to create an atmosphere where the members of the body and the members of the public can attend to business efficiently, fairly and with full participation. At the same time, it is up to the chair and the members of the body to maintain common courtesy and decorum. Unless the setting is very informal, it is always best for only one person at a time to have the floor, and it is always best for every speaker to be first recognized by the chair before proceeding to speak.

The chair should always ensure that debate and discussion of an agenda item focuses on the item and the policy in question, not the personalities of the members of the body. Debate on policy is healthy, debate on personalities is not. The chair has the right to cut off discussion that is too personal, is too loud, or is too crude.

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body.

Can a member of the body interrupt the speaker? The general rule is "no." There are, however, exceptions. A speaker may be interrupted for the following reasons:

**Privilege.** The proper interruption would be, "point of privilege." The chair would then ask the interrupter to "state your point." Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person's ability to hear.

**Order.** The proper interruption would be, "point of order." Again, the chair would ask the interrupter to "state your point." Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

**Appeal.** If the chair makes a ruling that a member of the body disagrees with, that member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

**Call for orders of the day.** This is simply another way of saying, "return to the agenda." If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair's determination may be appealed.

**Withdraw a motion.** During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if he or she wishes to make the motion, and any other member may make the motion if properly recognized.

### Special Notes About Public Input

The rules outlined above will help make meetings very public-friendly. But in addition, and particularly for the chair, it is wise to remember three special rules that apply to each agenda item:

**Rule One:** Tell the public what the body will be doing.

**Rule Two:** Keep the public informed while the body is doing it.

**Rule Three:** When the body has acted, tell the public what the body did.



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# APPENDIX C: SYNOPSIS OF SEASONAL MOSQUITO CONTROL OPERATIONS BY SEASON

The intent of this section is to provide an overview of the seasonal aspects of mosquito surveillance and control. Examples of the types of mosquito larvicides and adulticides that may be used in different mosquito control situations (e.g., species and source type) are also listed. While the seasonality included in the document represents what has been typical for many decades, in recent years District staff have observed substantial deviations from these patterns. For example, since 2017 staff have observed larval populations of *Culex tarsalis* and *Aedes dorsalis* larvae much earlier in the year than normal. District staff have also observed populations of adult *Aedes washinoi* occurring much later in the year than normal.

For additional detail on the summary information provided, the District's Programmatic Environmental Impact Report (PEIR) provides robust analyses and in-depth information on the District's operations and Integrated Vector Management Program.

## JANUARY - MARCH

Mosquito species known to be competent in transmitting pathogens (e.g., vector-borne diseases such as WNV) are active during this time (e.g., *Culex pipiens* in septic tanks). Populations begin to gradually increase as the daylight period lengthens and daily temperatures increase (e.g., *Culex tarsalis*, *Culex stigmatosoma*, *Culex erythrothorax*, *Culex pipiens*). District staff conducts surveillance, public information/education, and mosquito control work to minimize mosquito populations and prevent problems relative to mosquito biting pressure and the potential for mosquito-borne disease transmission to humans, wildlife, and livestock.

Mosquito surveillance and treatment (e.g., larvicide applications) are conducted in tidal marshes for *Aedes squamiger* (California salt marsh mosquito), *Aedes dorsalis* (pale salt marsh mosquito), and *Culex tarsalis* (western encephalitis mosquito). Freshwater mosquito sources including vernal pools, seasonal wetlands, and low-lying areas require surveillance for *Culiseta* and *Culex*, as well as *Aedes washinoi* mosquito species. Mosquito larvicide applications can be required in these habitats to control mosquito populations while in the aquatic phase, to minimize the potential for large fly-offs of adult mosquitoes. Sizable adult populations of these particular mosquitoes can result in severe biting issues and/or mosquito-borne disease transmission. If a large hatch of adult mosquitoes occurs, adult mosquito control (i.e., use of adulticides) may be necessary.

Examples of mosquito control materials typically applied: *Bacillus thuringiensis israelensis* (i.e., *Bti*), *Bacillus sphaericus* (i.e., *Bs*), Spinosad, (e.g., Vectobac, Vectolex, Vectomax, and Natular products), and methoprene (e.g., Altosid and Metalarv products). Larvicides are applied by hand, ATV, boat, truck mounted equipment, and may also be

applied aerially (e.g., helicopter). Adulticides (e.g., Pyrocyde or Etofenprox/Zenivex) may be applied if necessary via handheld equipment, ATV, and truck-mounted ultra-low volume application equipment. Adulticide applications would typically be performed to control populations of adult *Aedes washinoi* and *Aedes squamiger* mosquitoes in mid to late March.

Mosquito surveillance is also conducted for “backyard” types of mosquito sources including but not limited to septic tanks, ponds, ornamental water features, swimming pools, etc.

Examples of mosquito control materials typically applied: *Bti*, *Bs*, (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g., Altosid products), Agnique MMF (i.e., monomolecular film), and larvicide oil (e.g., BVA 2 and Cocobear, primarily in septic tanks, under buildings etc.). Larvicides are typically applied by hand or using handheld equipment.

Mosquito surveillance and treatment are conducted when rainwater accumulates in low areas on agricultural lands. Agricultural sources such as dairy and winery waste ponds are also checked and treated if necessary.

Examples of mosquito control materials typically applied: *Bti*, *Bs* (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g., Altosid products), larvicide oil (e.g., BVA 2 and Cocobear, primarily in waste ponds, etc.). Larvicides are applied by hand or with handheld equipment, ATV, boat, truck mounted equipment, and may also be applied aerially (e.g., helicopter).

Operations staff responds to mosquito-related service requests from the public. Mosquito source reduction and public education are used and emphasized whenever possible to achieve mosquito control.

Mosquito source reduction operations in tidal marshes (circulation channel cleaning) and access maintenance (i.e., vegetation trimming) can occur during this time.

District staff conducts mosquito-borne disease surveillance to monitor mosquito populations for the presence and potential transmission of mosquito-borne diseases (e.g., adult mosquito trapping).

Community outreach and education are used as tools to inform the public regarding mosquito control and disease prevention (e.g., newspaper, radio, district website, social media, billboards, and at public events such as fairs and festivals.).

## **APRIL - JUNE**

Mosquito species known to be competent in transmitting pathogens (e.g., vector-borne disease, WNV etc.) become increasingly active during this time (e.g., *Culex tarsalis*, *Culex stigmatosoma*, *Culex erythrorhax*, *Culex pipiens*). Staff conducts surveillance, public information/education, and mosquito control work to minimize mosquito populations and prevent the potential for mosquito-borne disease transmission to humans, wildlife, and livestock.

Mosquito surveillance and treatment are conducted in tidal marshes in conjunction with high tide events (generally 6' and higher), primarily for *Aedes dorsalis* and *Culex tarsalis*. Mosquito surveillance and treatment are also conducted in relation to sources such as vernal pools, seasonal wetlands, and roadside ditches.

Examples of mosquito control materials typically applied include *Bti*, *Bs* (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) and methoprene (e.g., Altosid and Metalarv products). Larvicides are applied by hand and with handheld equipment, ATV, boat, truck mounted equipment, and may also be applied aerially (e.g., helicopter).

Treehole mosquitoes (*Aedes sierrensis*) usually begin to hatch during this time. Operations staff conducts treehole mosquito surveillance and responds to service requests from the public. Field staff prioritize mosquito source reduction and mosquito bite prevention measures when responding to treehole mosquito related service requests. Adult treehole mosquito control utilizing ultra-low volume application equipment is conducted when possible and necessary.

Examples of mosquito control materials typically applied: Pyrocyde, Etofenprox (e.g., Zenivex). Adulticides are applied by handheld, ATV, and truck mounted ultra- low volume application equipment.

Mosquito surveillance is also conducted in relation to “backyard” types of mosquito sources including but not limited to, septic tanks, ponds, ornamental water features, and swimming pools, etc. These types of sources become increasingly active during this time of year.

Examples of mosquito control materials typically applied include: *Bti*, *Bs* (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g., Altosid products), Agnique MMF (i.e., monomolecular film), BVA 2 and Cocobear larvicide oil (primarily applied in septic tanks). Larvicides are typically applied by hand or with handheld equipment.

Wastewater irrigation on private and municipally owned lands begins during this time. MSMVCD staff works collaboratively with city and county staff and property owners to manage irrigation, minimize mosquito production through source reduction, and apply mosquito larvicides when necessary.

Examples of mosquito control materials typically applied: *Bti*, *Bs* (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g.,

Altosid and Metalarv products). Larvicides are typically applied by hand and with handheld equipment, ATV, and truck mounted equipment.

Operations staff responds to mosquito related service requests from the public.

Mosquito source reduction and public education techniques are utilized whenever possible and appropriate to achieve mosquito control.

Dead bird surveillance is utilized (in cooperation with the California Department of Public Health's program) as a tool to detect the presence of West Nile virus.

District staff conducts mosquito-borne disease surveillance to monitor mosquito populations for the presence and potential transmission of mosquito-borne diseases (e.g., adult mosquito trapping). Adult mosquito surveillance specifically targeting invasive *Aedes* mosquitoes (e.g., *Aedes albopictus* and *Aedes aegypti*) is conducted by the laboratory staff and typically begins in April. Although invasive *Aedes* mosquitoes have not yet been detected in the District, the surveillance is performed as a proactive measure and an early detection tool that could aid in the control and potential eradication of these mosquitoes if they are detected. This program typically continues through October. Field staff are also collecting larval samples and inspecting potential sources with invasive *Aedes* mosquitoes in mind.

Community outreach and education are used as tools to inform the public regarding mosquito awareness, control, and disease prevention (e.g., newspaper, radio, website, billboards, social media, and booths at public events).

## **JULY - SEPTEMBER**

July through September is a critical time with respect to the presence of mosquito species such as *Culex tarsalis*, *Culex stigmatosoma*, *Culex erythrorhax* and *Culex pipiens*, which are known to be competent in transmitting pathogens to humans and other organisms (e.g., vector-borne diseases such as WNV etc.). At this time of year, mosquito populations reach their peak levels in a wide variety of water sources. The potential for mosquito-borne pathogen transmission is significantly elevated during this time. Staff conducts surveillance, public relations/education, and mosquito control to minimize mosquito populations, prevent biting pressure issues, and the potential for mosquito-borne disease transmission to humans, wildlife, and livestock.

Mosquito surveillance and control are conducted in tidal marshes in conjunction with high tide events (generally 6' and higher) and typically for *Aedes dorsalis* mosquitoes.

Examples of mosquito control materials typically applied are: *Bti*, (e.g., Vectobac products), Spinosad (e.g., Natular products) and methoprene (e.g., Altosid and Metalarv

products). Larvicides are applied by hand or with handheld equipment, ATV, truck mounted equipment, and may also be applied aurally (e.g., helicopter).

Mosquito surveillance and treatment are also conducted within mosquito sources such as seasonal wetlands, and winery waste ponds.

Examples of mosquito control materials typically applied include: *Bti*, *Bs* (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g., Altosid and Metalarv products), larvicide oil (e.g., BVA 2 and Cocobear), primarily in waste ponds etc.

Mosquito surveillance also focuses on “backyard” types of mosquito sources including, but not limited to, septic tanks, ponds, ornamental water features, and swimming pools, etc. These types of sources become increasingly active during this time.

Examples of mosquito control materials typically applied would be: *Bti*, *Bs* (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g., Altosid products), Agnique MMF (i.e., monomolecular film), larvicide oil (e.g., BVA 2 and Cocobear, primarily used in septic tanks). Larvicides are typically applied by hand or with handheld equipment.

Wastewater irrigation on private and municipally-owned lands is fully operational at this time. District staff works collaboratively with city and county staff and property owners to manage irrigation, minimize mosquito production through source reduction, and apply mosquito larvicides when necessary.

Examples of mosquito control materials typically applied: *Bti*, *Bs* (e.g., Vectobac Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g., Altosid and Metalarv products). Larvicides are typically applied by hand and with handheld equipment, ATV, and truck mounted equipment.

Operations staff responds to a seasonally high volume of mosquito-related service requests from the public.

Mosquito source reduction and public education are utilized whenever possible and appropriate to achieve mosquito control.

Dead bird surveillance is utilized (CDPH program as described previously) as a tool to detect the presence of West Nile virus.

District staff conducts mosquito-borne disease surveillance to monitor mosquito populations for the presence and potential transmission of mosquito-borne diseases (e.g., adult mosquito

trapping). Adult mosquito surveillance for invasive *Aedes* mosquitoes continues during this timeframe.

Community outreach and education efforts are used as tools to inform the public to raise awareness of mosquitoes, control work, and disease prevention (e.g., newspaper, radio, website, billboards, social media, and staff informing the public about the District's mission at various events).

## **OCTOBER**

October is typically a transitional month for mosquito production and control work. Operations are still occurring as mentioned during July-September but tend to either gradually or in some cases dramatically change at some point in October depending on the weather and/or climate changes. October is typically also a transitional month with respect to mosquito-borne pathogen transmission as we begin to experience a fall weather pattern. However, if warm temperatures persist, there can be an elevated level of mosquito-borne pathogen transmission in October.

Mosquito source reduction operations in tidal marshes (circulation channel cleaning) and access maintenance (i.e., vegetation trimming) typically begin in October.

Operations staff responds to mosquito-related service requests from the public.

As during other times of the year, mosquito source reduction and public education strategies are utilized whenever possible and appropriate to achieve mosquito control.

Dead bird surveillance continues in cooperation with the CDPH dead bird reporting program, which typically ends in mid-October), as a tool to detect the presence of West Nile virus.

District staff conducts mosquito-borne disease surveillance to monitor mosquito populations for the presence and potential transmission of mosquito-borne diseases (e.g., adult mosquito trapping). Adult mosquito surveillance for invasive *Aedes* mosquitoes typically continues through October.

Community outreach and education efforts are used as tools to inform the public regarding mosquito awareness, control, and disease prevention (e.g., newspaper, radio, website, social media, billboards, and public events).

## **NOVEMBER - DECEMBER**

Mosquito surveillance and control are performed when necessary for winter mosquito species such as *Culiseta inornata*, *Aedes squamiger*, and *Aedes washinoi*.



Examples of mosquito control materials typically applied are *Bti*, *Bs* (e.g., Vectobac, Vectolex, and Vectomax products), Spinosad (e.g., Natular products) methoprene (e.g., Altosid and Metalarv products), Agnique MMF (i.e., monomolecular film). Larvicides are typically applied by hand/handheld equipment, ATV, and truck mounted equipment.

Mosquito source reduction operations are carried out in tidal marshes (cleaning of circulation channels) and maintenance of brush to facilitate staff access (i.e., vegetation trimming) occurs.

Observations and surveillance are performed during these months to get an idea of water levels and specific site conditions in preparation for January-March operations. Operations and laboratory staff also conduct a substantial amount of research and preparation work in the office during this time. Operations and laboratory staff also work diligently to repair, maintain, and calibrate field equipment.

Operations staff responds to mosquito-related service requests from the public, typically at a lower level than other times of the year.

Mosquito source reduction and public education are utilized whenever possible as first line strategies to achieve mosquito control.

Community outreach and education are used as tools to inform the public regarding mosquito control and disease prevention. Examples include newspaper articles & print advertising, radio advertising spots, website updates, social media posts, billboards, and booths at public events). The Public Information Officer, often assisted by other staff give presentations to employers, public agencies and civic groups year-round.

# APPENDIX D: A GUIDE TO READING THE DISTRICT'S FINANCIAL STATEMENTS AND ANNUAL BUDGET

## OVERVIEW

The District accounts for revenue and expenses over the course of a fiscal year beginning July 1 and ending June 30 the following year. Because each fiscal year stretches across the second half of one calendar year and concludes at the first half of the succeeding year, the fiscal year is typically abbreviated to “FY 2019/20” or simply “FY 19/20” representing the year beginning July 1, 2019 and ending June 30, 2020, for example.

During the year, District staff provide the Board with periodic financial reports (see Board policy 4100 for additional information). These reports are usually compiled and printed directly from the District's financial accounting system, Black Mountain Software. While these reports are as complete as possible on the day they are prepared for the Board's agenda packet, there are times when not all transactions are known for an accounting period and the report may not be final.

This document defines some commonly used terms in the periodic reports and describes each report and how Board members may use this information.

## 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 (as 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 REPORTS**

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 consistent month to 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

*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 independently. 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 on the last day of the quarter. The balance sheet is divided into three sections: Assets (cash and other things the District owns), Liabilities (amounts the District owes to others), and Equity (the difference between assets and liabilities, including District reserves). 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. At year end these will usually all be zero.

*Assignment for Deposits with VCJPA:* Per Board policy 5600, this amount is set aside with VCJPA to defray the cost of paying several self-insured retentions. The amount is adjusted at year end and is the same as the *Deposits with VCJPA* amount, above.

*Assignment for No Income Period:* Per Board policy 5600, this amount is set aside to ensure operations can be funded between the time when tax revenues are received. The amount is adjusted at year end.

*Commitment for Public health Emergency:* Per Board policy 5600, this amount is set aside to in the event the District needs to respond to an emergency outbreak or other public health emergency. The amount is adjusted at year end.

*Unassigned:* This is the amount of assets that are not currently assigned for other purposes and are available for District use. Note, however, that Board policy 5600 states that the District desires to maintain an unassigned fund balance between 25% and 50% of the prior year actual general fund expenditures. Also, this amount would be offset or supplemented by the amount of current year net income/loss shown below on the balance sheet.

*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 Board policy 5600, this amount is set aside to fund future capital replacements. This amount was reviewed and adjusted in 2020 as part of a larger capital asset study prepared by a consultant. 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.

## APPENDIX E: FACTS ABOUT MOSQUITOES

- There are over 3,000 different species of mosquitoes throughout the world; currently 176 species are recognized in the United States.
- In California there are approximately 50 different species of mosquitoes.
- At least 43 species of mosquitoes have been found infected with the West Nile virus in the United States.
- There are 23 different species of mosquitoes in Marin and Sonoma counties.
- Salt marsh mosquitoes can migrate up to 40 miles for a meal.
- Mosquitoes find hosts by sight (they observe movement); by detecting infra-red radiation emitted by warm bodies; and by chemical signals (mosquitoes are attracted to carbon dioxide and lactic acid, among other chemicals) at distances of 25 to 35 meters.
- There are documented cases of caribou in Alaska being asphyxiated from inhalation of mosquitoes.
- Studies show that the annoyance of large mosquito populations significantly lower beef production and dairy output thus resulting in higher beef and dairy prices.
- Over one million people die from malaria each year, mostly children under five years of age, with 90 per cent of malaria cases occurring in Sub-Saharan Africa.
- More than 40 percent of the world's population lives in malaria-risk areas. As late as 1934 there were 125,566 cases in the US. Without mosquito control, malaria might reestablish from tourism and immigration.
- Most adult female mosquitoes live 2-3 weeks. Some species that over-winter in garages, culverts and attics can live as long as 6 months.
- A vector is any animal capable of transmitting the causative agent of human disease or of producing human discomfort or injury, including, but not limited to mosquitoes, yellowjackets, ticks, other arthropods, rodents and other vertebrates.
- Only adult female mosquitoes bite. Female mosquitoes need the protein in the blood to produce eggs. Male mosquitoes feed on plant juices and nectar.
- More than 70 mosquito and vector control agencies have been established in California since 1915. Together, these agencies cover approximately 60,000 square miles and protect more than 85% of California residents.

- On May 25th, 1915 the California State Legislature passed the Mosquito Abatement Act. This act permitted local governments to collect revenues and form special districts to protect the public from mosquitoes and mosquito-borne diseases.

References:

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Mosquitoes. (n.d.). Retrieved September 11, 2017, from <http://www.mvcac.org/vectors-and-public-health/mosquitoes/>

MSMVCD (Marin / Sonoma Mosquito & Vector Control District) | Protecting Public Health Since 1915. (n.d.). Retrieved September 12, 2017, from <http://www.msamosquito.com/>

# APPENDIX F: INTRODUCTION TO THE PROGRAMMATIC ENVIRONMENTAL IMPACT REPORT (PEIR)

Note: In early 2023 when this revised edition of this manual was prepared, the District had begun a joint effort with six other Bay Area mosquito districts to prepare an addendum to the PEIR. This Appendix is still accurate, but will be updated as needed after the addendum is complete.

The California Environmental Quality Act (CEQA) generally requires state and local government agencies to inform decision makers and the public about the potential environmental impacts of proposed projects, and to reduce those environmental impacts to the extent feasible. To accomplish this, local governments complete environmental impact reports that examine impacts and potential mitigations. The CEQA definition of “project” is broad and includes the work commonly performed by the District. Thus, beginning in 2012, the District worked collaboratively with other similar Districts to complete this report.

The District’s report is a “programmatic EIR” (PEIR) which differs from the more common type of project-specific EIR. The District’s PEIR examines and describes the environmental effects of the District’s entire vector control program as conducted throughout its Service Area (and adjacent areas upon requests for assistance), rather than looking at the effects of a site-specific project such as a shopping center or sports stadium. In this PEIR, the proposed project was the District’s existing Integrated Vector Management Program with the addition of some chemical treatment options under consideration for future use.

Prepared over a period of four years, the District’s PEIR began as a joint effort between nine mosquito districts in the state vector control association’s Coastal Region. A Request for Proposals from qualified consulting firms elicited several responses and the nine-District consortium selected Cardno Entrix to be the lead consultants. Part way through the project to prepare a master “template” PEIR, one of the districts dropped out, leaving eight districts to reapportion the costs and complete the project. Following completion of the template PEIR, during which the districts complied with the many detailed requirements of the CEQA, this District entered into an additional contract with the lead consultants to extensively customize, edit and refine the template document to specifically address the unique habitats and environmental settings found within the District’s 2,300 square miles of territory. In addition to the expert environmental consulting work, District staff expended a great deal of work on this



project. Specialized legal counsel at Somach Simmons and Dunn assisted the District through the many challenges of preparing the PEIR.

As required by CEQA, the PEIR describes a number of program alternatives, including a “no project” alternative and a “no chemical” alternative. Even with the adoption of numerous “Best Management Practices, one potentially significant environmental impact remained in the Environmentally Superior Alternative. This potential impact (odor from chemical treatments) was reduced to a “less than significant level” by the adoption of specific mitigation measures.

Once the draft PEIR was completed, it was circulated for public review. During this period, numerous comments were received from organizations, individuals and public agencies. Staff and consultants prepared responses to these comments, which were incorporated into the Final PEIR that was certified by the Board of Trustees in June 2016.

Prior to the Board’s certification of the PEIR, the District operated under a less-detailed document known as a “Negative Declaration.”

The District considers the PEIR to form a comprehensive, important and enduring reference document for Trustees, staff, the public, landowners and public agencies.

The complete PEIR with supporting documentation can be found on the District’s web site at:

<https://www.msosquito.org/programmatic-environmental-impact-report>