

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

**BOARD OF TRUSTEES
SPECIAL & REGULAR BOARD MEETING**

DATE: June 14, 2023
TIME: 6:00 p.m. (Special Board Meeting will continue into Regular Board Meeting at 7:00 p.m.)
LOCATION: **Teleconference – See Below**

Please note that options for observing the Board Meeting and for submitting communication regarding the meetings have changed. The Board of Trustees will meet remotely via teleconferencing, as authorized by Government Code Section 54953(e), because state or local officials have imposed or recommended measures to promote social distancing. (Gov. Code §§ 54953(e)(3), (e)(4).). All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

The Board Meeting Teleconference:

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

Public Communication:

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

The public may submit comments by:

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

[Zoom Meeting Link](#)

The Webinar ID is 884 9270 3585

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

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

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

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

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

*Items marked * are enclosed attachments.*

Items marked # will be handed out at the meeting.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL (13 members must be present for a quorum)

Bruce Ackerman, Fairfax
Cathy Benediktsson, Tiburon
Gail Bloom, Larkspur
Tamara Davis, Sonoma Co. at Large
Art Deicke, Santa Rosa
Laurie Gallian, Sonoma
Pamela Harlem, San Rafael
Susan Harvey, Cotati
Susan Hootkins, Petaluma
Evan Kubota, Windsor

Shaun McCaffery, Healdsburg
Vicki Nichols, Sausalito
Morgan Patton, Marin Co. at Large
Carol Pigoni, Cloverdale (**First V.P.**)
Diana Rich, Sebastopol (**Secretary.**)
Herb Rowland, Jr., Novato
Ed Schulze, Marin Co. at Large
David Witt, Mill Valley (**Second V.P.**)
Aarón Zavala, Rohnert Park
Richard Snyder, Belvedere (**President**)

Open Seats:

Corte Madera, Ross, San Anselmo and one Sonoma County at Large

4. PUBLIC TIME

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

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

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

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

5. **CONSENT CALENDAR**

A. **APPROVAL OF AGENDA**

B.* **Resolution 2022/23-XX: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to Government Code Section 54953(e)(3)**

Staff Report: The attached proposed resolution would authorize the Board of Trustees to continue to hold virtual/teleconference meetings in compliance with Brown Act, considering the termination of the Governor's declared state of emergency and current state standards regarding recommended social distancing measures.

C.* **MINUTES** – Minutes of Board Meeting held on June 6, 2023.

D.* **FINANCIAL REPORTS** – Review Financial Reports for May 2023.

ACTION NEEDED

INFORMATION ENCLOSED

6. **PUBLIC HEARING**

A.* The purpose of this Public Hearing is to receive public comment regarding Resolution No. 2022/23-XX, A Resolution of the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District: A Resolution approving the engineer's report, confirming the assessment diagram and assessment and ordering the levy of assessments for fiscal year 2023-24 for the Vector Control Assessment (Assessment No. 1).

ACTION NEEDED

Staff Recommendation: Consider a motion to approve Resolution 2022/23-XX.

INFORMATION ENCLOSED (*see attached staff report*)

B.* The purpose of this Public Hearing is to receive public comment regarding Resolution No. 2022/23-XX, A Resolution of the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District: A Resolution approving the engineer's report, confirming the assessment diagram and assessment and ordering the levy of assessments for fiscal year 2023-24 for the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2).

ACTION NEEDED

Staff Recommendation: Consider a motion to approve Resolution 2022/23-XX.

INFORMATION ENCLOSED (*see attached staff report*)

7. **NEW BUSINESS**

A.* Proposed Budget for Fiscal Year (FY) 2023-24

Presentation by Dana Shigley, Management Aide, with assistance from Philip Smith, Manager, and Erik Hawk, Assistant Manager. Please see the attached Staff Report and Operating and Capital Budget document.

Recommendations from the Budget Committee, Executive Committee, and staff.

ACTION NEEDED

RECOMMENDATIONS:

1. Review and discuss the proposed draft of the FY 2023-24 budget.
2. Consider a motion to adopt Resolution 2022/23-XX, approving the annual budget for FY 2023-24.

INFORMATION ENCLOSED

B. Presentation by Jeff Wickman, Administrator of the Marin County Employees Retirement Association (MCERA).

Staff Report: Mr. Wickman's annual presentation about the pension system will include time for questions and answers.

C.* Laboratory Update

Presentation by Dr. Kelly Liebman, Scientific Programs Manager

INFORMATION ENCLOSED

8. **COMMITTEE & STAFF REPORTS**

A. Budget Committee

Report by Chair Shaun McCaffery

B. Legislative Committee

Report by Chair Tamara Davis

9.* **MANAGER'S REPORTS**

INFORMATION ENCLOSED

10. **WRITTEN COMMUNICATIONS**

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

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

12. **ADJOURNMENT**

RESOLUTION NO. 2022/23-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
AUTHORIZING REMOTE TELECONFERENCE/VIRTUAL MEETINGS
OF THE DISTRICT PURSUANT TO GOVERNMENT CODE SECTION 54953(e)**

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

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

WHEREAS section 54953(e) of the Brown Act makes provisions for remote teleconferencing participation subject to the existence of certain conditions. To continue meeting by remote teleconferencing means without complying with section 54953(b)(3), a required condition is that state or local officials have imposed or recommended measures to promote social distancing, and that the legislative body continues to make certain findings by majority vote at least every 30 days; and

WHEREAS, among other measures to promote physical distancing, the California Division of Occupational Safety and Health (“Cal/OSHA”) regulations at Title 8 Section 3205 recommend physical distancing in the workplace as precautions against the spread of COVID-19 and imposes certain restrictions and requirements due to a “close contact” which occurs when individuals are within six feet of another person in certain circumstances; and

WHEREAS, the Centers for Disease Control and Prevention continue to recommend avoiding contact and keeping a safe distance from a person who has a suspected or confirmed case of COVID-19; and

WHEREAS, to allow for physical distancing and remote meeting attendance in accordance with these recommended measures, the District desires to have procedures in place for the option to provide virtual access to Board meetings, with or without a public meeting location (“AB 361 Option”). Adoption of this Resolution will permit virtual meetings without the need to comply with Government Code Section 54953(b)(3), as authorized by Government Code Section 54953(e), and in such cases, the Board shall comply with the requirements to provide the public with access to the meetings as prescribed in Government Code Section 54953(e)(2); and

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

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

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

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

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

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

Passed and adopted at a special meeting of the Board of Trustees held June 14, 2023, by the following roll call vote:

	Yes	No	Abstain	Absent
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morgan Patton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diana Rich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aarón Zavala	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Totals:				

ATTEST:

APPROVED:

Diana Rich
Secretary, Board of Trustees

Richard Snyder
President, Board of Trustees

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

Meeting Held via Videoconference
June 6, 2023

SPECIAL & REGULAR BOARD MEETING MINUTES

1. CALL TO ORDER

President Snyder called the meeting to order at 6:01 pm.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Members present:

Ackerman, Bruce	Nichols, Vicki
Benediktsson, Cathy	Pigoni, Carol
Davis, Tamara	Rowland Jr., Herb
Deicke, Art	Schulze, Ed
Gallian, Laurie	Witt, David
Harvey, Susan	Zavala, Aarón
Hootkins, Susan	Snyder, Richard
Kubota, Evan	

Members absent:

Bloom, Gail
Harlem, Pamela
McCaffery, Shaun
Rich, Diana
Patton, Morgan

Open seats: Corte Madera, Ross, San Anselmo and one Sonoma County at Large

Others present:

Philip Smith, District Manager
Dawn Williams, Administrative Technician (Confidential)
Janet Coleson, General Counsel

A quorum was present and due notice had been published.

4. PUBLIC TIME

No public comment.

5. **CONSENT CALENDAR**

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

B. **Resolution 2022/23-17: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to Government Code Section 54953(e)(3)**

C. **MINUTES** – Minutes for Special Board Meeting held on May 10, 2023.

It was M/S Trustee Davis/Trustee Schulze to accept the Consent Calendar with the following changes to the Minutes:

Under Item 10, Open Time for Board or Staff Comments:

Trustee Schulze wanted to recognize staff for their work during the “Farm Day” event held in Marin. He said the event was well attended and the kids really enjoyed the activities.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Davis, Trustee Deicke, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Nichols, Trustee Pioni, Trustee Rowland, Trustee Schulze, Trustee Witt, Trustee Zavala and Trustee Snyder

No: (none)

Abstain: (none)

Absent: Trustee Bloom, Trustee Harlem, Trustee McCaffery, Trustee Rich and Trustee Patton

6. **NEW BUSINESS**

No new business.

7. **COMMITTEE & STAFF REPORTS**

No committee reports.

8. **MANAGER’S REPORTS**

No reports for this meeting. The next reports will be included in the agenda packet for the Board’s June 14, 2023 meeting.

9. **WRITTEN COMMUNICATIONS**

No written communications.

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

Trustee Nichols acknowledged Public Information Officer Nizza Sequeira and Scientific Programs Manager Dr. Kelly Liebman for their contribution to the informative article in the Pacific Sun newspaper on ticks and tick-borne diseases.

11. **ADJOURNMENT**

There being no further business to come before the Board, it was Board President Snyder to adjourn the meeting at 6:06 pm.

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Board of Trustees

Date of Approval

DRAFT

Vendor	Amount	Description	Fund
ADAPCO, INC.	24,598.08	Bacillus Sphaericus FG	GENERAL
ADAPCO, INC.	16,468.80	BACILLUS SPHAERICUS/Bti GRANULES	GENERAL
AFLAC	1,582.90		GENERAL
AG-AIR, INC.	28,890.50	Aerial Application- Helicopter	GENERAL
AIRGAS USA, LLC	121.91	Eye Wear, Wash and Eye Glass Wipes	GENERAL
ALDRICH NETWORK CONSULTING	15,815.24	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	5,000.00	Network and IT Consulting Services	GENERAL
ALDRICH NETWORK CONSULTING	61.04	Phone System	GENERAL
AT & T	135.90	AT&T	GENERAL
BAY ALARM COMPANY	1,526.27	Alarm Services	GENERAL
BEST BEST & KRIEGER, LLC.	202.50	Legal Counsel	GENERAL
BRAD BALL	200.00	Employee Boot Allowance	GENERAL
BRODIE'S TIRE & BRAKE INC.	1,858.26	Vehicle Maintenance	GENERAL
BUILDING AUTOMATION SOLUTIONS	15,473.00	Other Building and Grounds Maintenance	GENERAL
CAGWIN & DORWARD	2,167.68	Landscape Services	GENERAL
CALPERS	3,962.54		GENERAL
CALPERS 457 PLAN	3,595.00		GENERAL
CHRIS CARTER	147.65	Employee Boot Allowance	GENERAL
CINTAS CORPORATION	2,677.06	Uniforms	GENERAL
CINTAS CORPORATION	118.84	First Aid Supplies and Kits	GENERAL
CINTAS CORPORATION	826.66	COVID-19 Expenses	GENERAL
CITY OF COTATI	1,162.76	Water and Sewer	GENERAL
CITY OF COTATI	161.94	Water - Irrigation/Industrial	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	1,165.05	Mosquito Traps	GENERAL
COMCAST BUSINESS	532.43	Phone System	GENERAL
COMCAST BUSINESS	228.58	Comcast	GENERAL
Connect Your Care	12.95	Other Professional Services - Human	GENERAL
DELTA DENTAL OF CALIFORNIA	3,418.03	Dental - Active Employees	GENERAL
DIAMONDBACK AIRBOATS	775.00	Boats and Forklifts	GENERAL
DMV RENEWAL	22.00	Other Fees, Permits and Taxes	GENERAL
ES OPCO USA LLC	38,903.04	Methoprene Pellets	GENERAL
GOSECURE, INC.	4,104.00	Computer Software	GENERAL
HOME DEPOT CREDIT SERVICES	49.81	Other Food and Household Supplies	GENERAL
HOME DEPOT CREDIT SERVICES	44.04	Other Lab Supplies	GENERAL
HOME DEPOT CREDIT SERVICES	31.59	Admin Building	GENERAL
HOME DEPOT CREDIT SERVICES	31.59	Contingency	GENERAL
INTERSTATE BATTERY SYSTEM	105.83	Other Field Equipment	GENERAL
INTERSTATE BATTERY SYSTEM	105.83	Mosquito Traps	GENERAL
JAY'S ENGRAVING & RUBBER STAMPS	65.00	Office Supplies	GENERAL
KAISER FOUNDATION HEALTH PLAN	7,137.50		GENERAL
KAISER FOUNDATION HEALTH PLAN	105,368.90	Kaiser - Active Employees	GENERAL
KAISER PERMANENTE - OHSS	1,056.00	Occupational Health Testing	GENERAL
KASEY KARINEN	400.00	Employee Wellness Benefit	GENERAL
KRISTEN HOLT	146.42	Employee Boot Allowance	GENERAL
LIEBERT CASSIDY WHITMORE	2,659.00	Human Resources Legal Services	GENERAL
LOWE'S BUSINESS ACCOUNT	20.56	Other Maintenance and Repair	GENERAL
MARIN INDEPENDENT JOURNAL	2,670.00	Public Relations Newspaper Articles	GENERAL
MISSION SQUARE RETIREMENT	3,321.24	Retiree Health Savings Account	GENERAL
MVCAC	418.00	Disease Surveillance and Testing (DART)	GENERAL
N&R PUBLICATIONS	14,000.00	Public Relations Newspaper Articles	GENERAL
NATHEN REED	500.00	Employee Wellness Benefit	GENERAL
NATIONWIDE TRUST COMPANY, FSB	2,850.00		GENERAL
NICK BARBIERI TRUCKING,LLC	13,244.34	Fuel and Oil	GENERAL

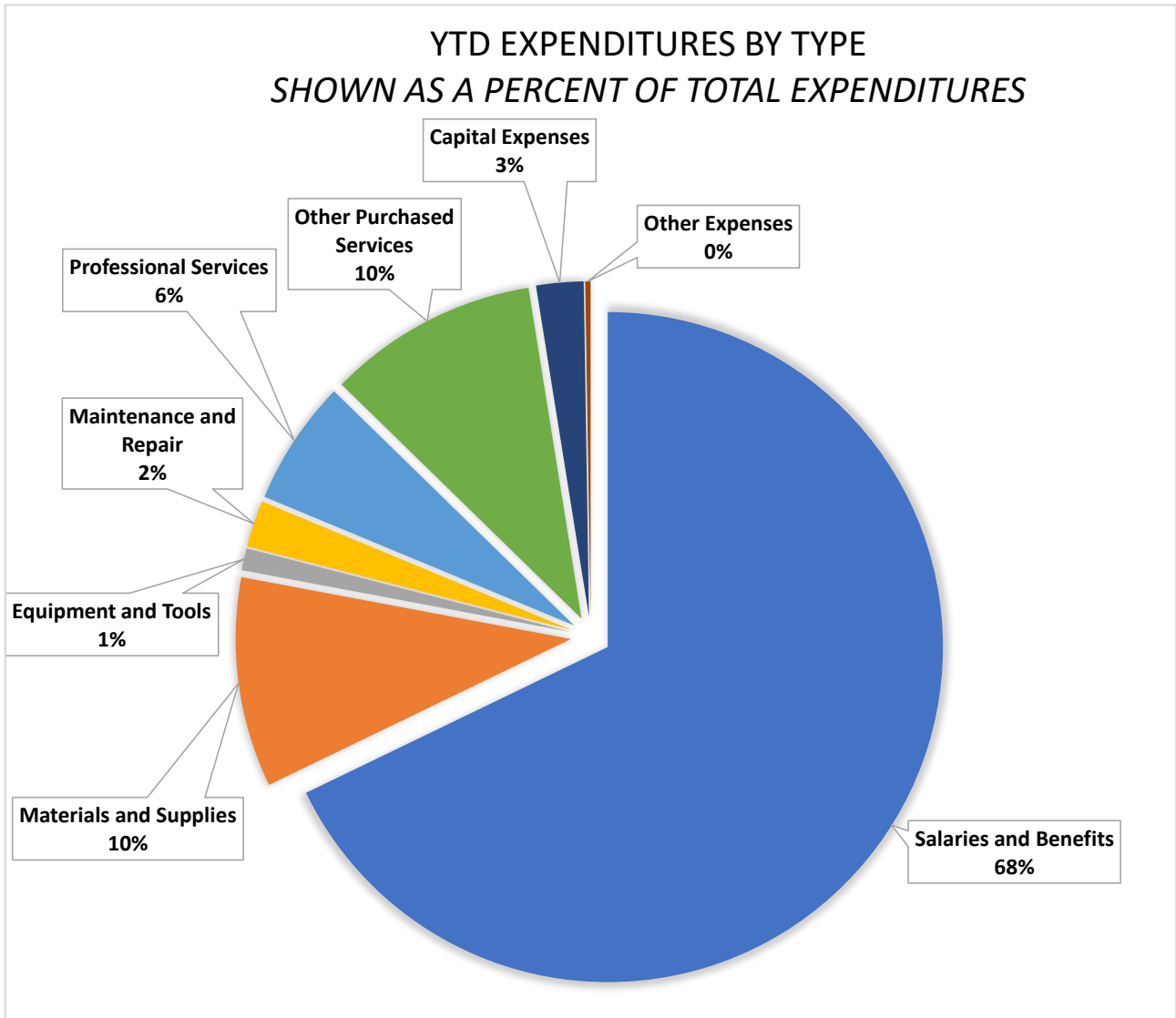
Vendor	Amount	Description	Fund
National Ice Delivery, Inc.	3,562.50	Dry Ice	GENERAL
OUTFRONT MEDIA	5,500.00	Outdoor Advertising	GENERAL
P.G.& E.	9,159.08	Gas and Electricity	GENERAL
PATRICK VON ELM	1,275.00		GENERAL
PREFERRED ALLIANCE, INC.	318.00	Occupational Health Testing	GENERAL
QUADIENT FINANCE USA, INC.	250.00	Postage and Postage Supplies	GENERAL
QUADIENT LEASING USA, INC.	282.34	Postage Machine Lease	GENERAL
RECOLOGY SONOMA MARIN	395.98	Solid Waste Collection and Disposal	GENERAL
REGIONAL GOVERNMENT SERVICES	1,539.46	Recruitment Services	GENERAL
REGIONAL GOVERNMENT SERVICES	2,774.65	Other Professional Services - Human	GENERAL
REYFF ELECTRIC INC.	408.50	Admin Building	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
SANTA ROSA AUTO PARTS	2,782.36	Vehicle Maintenance	GENERAL
SANTA ROSA AUTO PARTS	138.32	Large Field Equipment	GENERAL
SOL ECOLOGY, INC.	1,093.75	Other Professional Services	CAPITAL PROJECTS
SONOMA MEDIA GROUP	6,955.00	Radio Advertising	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	2,501.54	Public Relations Newspaper Articles	GENERAL
Sonoma County Farm Trails	250.00	Booth Rental	GENERAL
TASC	1,065.60		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	337.50		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	1,467.01	Teamsters Anthem	GENERAL
TECHNICAL SAFETY SERVICES, INC.	998.00	Lab Equipment	GENERAL
THE HARTFORD	554.40	Sentry Life and Hartford Life	GENERAL
UPS	339.41	Disease Surveillance and Testing (DART)	GENERAL
US BANK	0.00	Uniforms	GENERAL
US BANK	867.00	Personnel Truck Equipment	GENERAL
US BANK	317.55	Coats, Rain Gear and Boots	GENERAL
US BANK	48.30	Eye Wear, Wash and Eye Glass Wipes	GENERAL
US BANK	295.69	Other Food and Household Supplies	GENERAL
US BANK	495.79	Office Supplies	GENERAL
US BANK	-27.93	Presentation Supplies	GENERAL
US BANK	17.51	Other Lab Supplies	GENERAL
US BANK	22.95	Hand Tools	GENERAL
US BANK	513.59	Computer Software	GENERAL
US BANK	3,536.14	Equipment Trailers	GENERAL
US BANK	97.18	Purchase and Maintain Cell Phones	GENERAL
US BANK	698.90	Other Communication Services	GENERAL
US BANK	25.00	Staff Travel	GENERAL
US BANK	75.00	Contingency	GENERAL
VECTOR-BORNE DISEASE ACCOUNT	39.00	Employee Training	GENERAL
VERIZON WIRELESS	3,990.02	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	835.86	Vision Service Plan - Active Employees	GENERAL
WINE COUNTRY RADIO	1,512.00	Radio Advertising	GENERAL
Total:	389,091.71		

Objects 6000-6065

Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
6010 Salaries and Wages	310,824.11	3,481,187.18	4,070,819.00	3,893,419.00	412,231.82	89 %
6012 MCERA Credit	3,149.24	27,875.20	30,080.00	30,080.00	2,204.80	93 %
6014 Overtime	617.24	14,712.68	30,600.00	30,600.00	15,887.32	48 %
6015 Seasonal Wages	15,920.00	149,386.20	316,000.00	358,000.00	208,613.80	42 %
6016 Trustee Wages	0.00	10,100.00	16,000.00	16,000.00	5,900.00	63 %
6022 Medicare Employer portion	4,656.21	51,981.16	64,976.00	64,976.00	12,994.84	80 %
6023 FICA (Social Security)	987.04	9,890.57	20,584.00	20,584.00	10,693.43	48 %
6030 Retirement - Employer Classic	0.00	575,879.17	711,776.00	711,776.00	135,896.83	81 %
6032 Retirement - Employer PEPPRA	0.00	250,096.27	349,858.00	299,758.00	49,661.73	83 %
6041 Kaiser - Active Employees	105,368.90	592,726.88	632,865.00	574,115.00	-18,611.88	103 %
6043 Dental - Active Employees	3,418.03	38,950.19	46,395.00	46,395.00	7,444.81	84 %
6045 Vision Service Plan - Active Employees	835.86	10,120.74	11,676.00	11,676.00	1,555.26	87 %
6047 Teamsters Anthem	1,467.01	15,670.85	17,192.00	17,192.00	1,521.15	91 %
6051 Sentry Life and Hartford Life	554.40	4,425.94	4,855.00	4,855.00	429.06	91 %
6053 Employee Assistance Program	0.00	1,480.04	2,455.00	2,455.00	974.96	60 %
6055 Employee Boot Allowance	494.07	3,356.20	7,600.00	7,600.00	4,243.80	44 %
6057 Employee Wellness Benefit	900.00	7,871.93	18,250.00	18,250.00	10,378.07	43 %
6059 State Unemployment (5.0% x 44 emp)	718.23	9,577.23	19,375.00	19,375.00	9,797.77	49 %
6061 Retiree Spousal - Teamsters, WHA or UH	0.00	0.00	36,200.00	0.00	0.00	0 %
6063 Retiree Spousal - Kaiser	0.00	0.00	71,200.00	0.00	0.00	0 %
6065 Retiree Medical Benefit	0.00	233,704.60	171,126.00	278,526.00	44,821.40	84 %
6XXX Object Group Total	449,910.34	5,488,993.03	6,649,882.00	6,405,632.00	916,638.97	86 %
Grand Total:	449,910.34	5,488,993.03	6,649,882.00	6,405,632.00	916,638.97	86 %

Monthly Budget Summary Report
Through May 2023

	Current Month Expenditures	YTD Expenditures	% of Total Expenditures	Current Budget	Available Budget	% of Budget Spent YTD
Salaries and Benefits	453,232	5,519,924	68%	6,447,317	927,393	86%
Materials and Supplies	101,995	824,020	10%	924,447	100,427	89%
Equipment and Tools	21,849	86,213	1%	124,280	38,067	69%
Maintenance and Repair	26,128	182,871	2%	245,350	62,479	75%
Professional Services	51,069	491,462	6%	808,297	316,835	61%
Other Purchased Services	49,787	827,027	10%	961,332	134,305	86%
Capital Expenses	-	185,341	2%	404,505	219,164	46%
Other Expenses	933	20,611	0%	583,017	562,406	4%
	704,993	8,137,470	100%	10,498,545	2,361,075	78%



STAFF REPORT



DATE: June 14, 2023

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager

SUBJECT: Public Hearing and Resolutions No. 2022/23-XX and No. 2022/23-XX, Approving the Engineer's Reports, Confirming the Assessment Diagram and Assessment and Ordering the Levy of Assessments for Fiscal Year 2023-24 for the Vector Control Assessment (Assessment No. 1, Resolution No. 2022/23-XX, and for the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2, Resolution No. 2022/23-XX)

RECOMMENDATION

It is recommended that the Board hold a public hearing, consider all public comments, and subsequently approve the resolutions that would approve the Engineer's Reports, confirm the diagram and assessment, and order the levy of assessments for fiscal year 2023-24 for the Assessment No. 1 and Assessment No. 2 as the final step in levying the annual assessments.

RESULT OF RECOMMENDED ACTION

The Board will order the levy of the assessments for fiscal year 2023-24 and will cause those levies to be submitted by SCI Consulting Group to the County Auditors of Marin and Sonoma to be included on the 2023-24 property tax bills.

BACKGROUND

The Vector Control Assessment District (Assessment No. 1) was formed on October 9, 1996, by Resolution No. 96/97-3, after a public meeting held on September 11, 1996, and a public hearing held on October 9, 1996 to allow for public input. The first assessments were levied in fiscal year 1997-98. The purpose of the Assessment No. 1 is to provide surveillance and control of vectors and mosquitoes within the original boundaries of the District. Since this assessment pre-dates the 1996 approval of Proposition 218, it is considered a "grandfathered assessment" and is not held to the same standards of some of the requirements established by Proposition 218. The Board of Trustees established a maximum assessment rate of \$12.00 per single family equivalent benefit unit (SFE) for the 1996-97 fiscal year.

The Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) was established in 2004, after a LAFCo annexation proceeding and after gaining property owner ballot support for a new benefit assessment. This benefit assessment was established to provide mosquito, vector and disease control to the coastal areas of Marin County and the coastal and northern areas Sonoma County, not previously serviced by the District or any agency.

- Balloting Conducted: October 7 to November 22, 2004
- Ballot Results: 61.22 % of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies: November 29, 2004, Resolution No. 04/05-05
- First Year Assessments Levied: 2005-06
- Fiscal Year 2005-06 Approved Rate: \$19.00 per single family equivalent benefit unit (SFE)

- Annual CPI: In each subsequent year, the maximum assessment rate increases by the annual change in the San Francisco Bay Area Consumer Price Index, not to exceed 5% per year
- Fiscal Year 2023-24 Maximum Rate: \$31.52 per single family equivalent benefit unit (SFE) for Zone A and Zone West Marin, and \$30.14 for Zone B

In order to continue to levy the assessments each year, SCI Consulting Group, the District’s assessment engineer, prepared the Engineer’s Reports that include the special and general benefits from the assessments, the proposed budget for the assessments for fiscal year 2023-24, the updated proposed assessments for each parcel in the Assessment Districts, and the proposed assessments per single family equivalent benefit unit. At the May 10, 2023 Board meeting, the Board reviewed the Engineer’s Reports and adopted Resolution Nos. 2022/23-14 and 2022/23-15, to declare intention to continue the assessments, preliminarily approve the Engineer’s Reports, and provide for notice of the annual public hearing.

Each year, the Board conducts a noticed public hearing and receives public input on the proposed assessments and the services that they would fund, in order to continue to levy the assessments for the coming fiscal year. After hearing the public testimony, the Board may take final action on setting the assessment rate, establishing the services and improvements to be funded, and ordering the continuation of the assessments for fiscal year 2023-24.

PROPOSED RATE AND CPI HISTORY

Assessment No 1: Assessment No. 1 has a maximum assessment of \$12.00 per SFE. The estimate of cost and budget in the Engineer’s Report proposes assessments for fiscal year 2023-24 at the rate of \$12.00. The total amount of revenues that would be generated by the assessments in fiscal year 2023-24 at the proposed rate of \$12.00 is approximately \$3,200,400.

Assessment No 2: As shown in the following table, the maximum authorized assessment rate for fiscal year 2023-24 is \$31.52 per single family equivalent (SFE) benefit unit in Zone A and Zone West Marin, and \$30.14 in Zone B. The estimate of cost and budget in the Engineer’s Report supports assessments for fiscal year 2023-24 at the authorized maximum rates of \$31.52 for Zone A and Zone West Marin, and \$30.14 (rounded) for Zone B. The total amount of revenues that would be generated by the assessments in fiscal year 2023-24 at the proposed rates is approximately \$1,170,673.

CPI change as of each December			ASSESSMENT NO. 2			
			ZONES A & West Marin		ZONE B	
			Bay Area CPI History	Asmt / SFE Used for the FY	Maximum Authorized Rate	Asmt / SFE Used for the FY
DEC 2004	2005-06	2.15%	\$19.00	\$19.00	\$19.00	\$19.00
DEC 2005	2006-07	1.95%	\$19.36	\$19.37	\$19.36	\$19.37
DEC 2006	2007-08	3.44%	\$19.36	\$20.03	\$19.36	\$20.03
DEC 2007	2008-09	3.84%	\$19.36	\$20.80	\$19.36	\$20.80
DEC 2008	2009-10	0.01%	\$19.36	\$20.80	\$19.36	\$20.80
DEC 2009	2010-11	2.61%	\$19.36	\$21.35	\$18.51	\$20.41
DEC 2010	2011-12	1.52%	\$19.36	\$21.67	\$18.51	\$20.72
DEC 2011	2012-13	2.92%	\$19.92	\$22.30	\$19.05	\$21.32
DEC 2012	2013-14	2.22%	\$20.88	\$22.80	\$19.97	\$21.81
DEC 2013	2014-15	2.57%	\$21.68	\$23.39	\$20.73	\$22.36
DEC 2014	2015-16	2.67%	\$22.24	\$24.01	\$21.27	\$22.96
DEC 2015	2016-17	3.17%	\$24.76	\$24.77	\$23.69	\$23.69
DEC 2016	2017-18	3.53%	\$25.64	\$25.64	\$24.52	\$24.52
DEC 2017	2018-19	2.94%	\$26.40	\$26.40	\$25.25	\$25.25
DEC 2018	2019-20	4.49%	\$27.58	\$27.59	\$26.38	\$26.38
DEC 2019	2020-21	2.45%	\$28.26	\$28.27	\$27.03	\$27.03
DEC 2020	2021-22	2.00%	\$28.82	\$28.83	\$27.56	\$27.57
DEC 2021	2022-23	4.24%	\$28.82	\$30.06	\$27.56	\$30.14
DEC 2022	2023-24	4.88%	\$31.52	\$31.52	\$30.14	\$30.14

The following table list the historical revenues and rates for Assessment No. 1:

MS-MVCD Assessment No.1		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2000-01	\$6.00	93,498	\$560,985		155,748	\$934,488	
2001-02	\$6.00	93,548	\$561,288	\$303	157,597	\$945,582	\$11,094
2002-03	\$9.75	93,296	\$908,863	\$347,575	155,805	\$1,517,947	\$572,365
2003-04	\$9.75	93,725	\$913,043	\$4,181	157,280	\$1,532,320	\$14,373
2004-05	\$5.00	94,126	\$470,630	(\$442,413)	157,879	\$789,395	(\$742,925)
2005-06	\$9.74	94,232	\$917,792	\$447,162	159,725	\$1,555,587	\$766,192
2006-07	\$10.72	94,356	\$1,011,491	\$93,699	161,810	\$1,734,598	\$179,011
2007-08	\$10.72	94,419	\$1,012,166	\$675	163,352	\$1,751,128	\$16,530
2008-09	\$10.72	94,340	\$1,011,319	(\$847)	164,359	\$1,761,924	\$10,796
2009-10	\$10.72	94,455	\$1,012,558	\$1,238	164,956	\$1,768,334	\$6,410
2010-11	\$10.72	94,955	\$1,017,918	\$5,360	165,245	\$1,771,421	\$3,087
2011-12	\$10.72	94,888	\$1,017,194	(\$724)	165,592	\$1,775,146	\$3,725
2012-13	\$11.02	94,746	\$1,044,101	\$26,907	165,758	\$1,826,653	\$51,507
2013-14	\$11.56	94,636	\$1,093,992	\$49,891	166,164	\$1,920,850	\$94,197
2014-15	\$12.00	94,723	\$1,136,670	\$42,678	166,454	\$1,997,448	\$76,598
2015-16	\$12.00	94,868	\$1,138,416	\$1,746	166,729	\$2,000,742	\$3,294
2016-17	\$12.00	95,076	\$1,140,912	\$2,496	167,053	\$2,004,636	\$3,894
2017-18	\$12.00	95,059	\$1,140,702	(\$210)	167,643	\$2,011,710	\$7,074
2018-19	\$12.00	95,104	\$1,141,248	\$546	168,415	\$2,020,977	\$9,267
2019-20	\$12.00	95,192	\$1,142,298	\$1,050	168,881	\$2,026,572	\$5,595
2020-21	\$12.00	95,218	\$1,142,616	\$318	168,945	\$2,027,340	\$768
2021-22	\$12.00	95,157	\$1,141,884	(\$414)	169,522	\$2,034,264	\$7,692
2022-23	\$12.00	95,150	\$1,141,800	(\$816)	170,500	\$2,046,000	\$18,660
2023-24	\$12.00	95,300	\$1,143,600	\$1,716	171,400	\$2,056,800	\$22,536

The following table list the historical revenues and rates for Assessment No. 2:

MS-MVCD Assessment No.2		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2005-06	\$19.00	5,559	\$105,627	\$105,627	29,412	\$558,736	\$558,736
2006-07	\$19.36	5,602	\$108,448	\$2,821	29,588	\$572,826	\$14,091
2007-08	\$19.36	5,596	\$108,341	(\$108)	29,631	\$573,660	\$834
2008-09	\$19.36	5,668	\$109,730	\$1,389	29,808	\$577,087	\$3,427
2009-10	\$19.36	5,701	\$110,370	\$640	29,992	\$580,644	\$3,557
2010-11	\$19.36	5,781	\$111,917	\$1,547	30,018	\$580,959	\$315
2011-12	\$19.36	5,758	\$111,473	(\$444)	29,954	\$579,709	(\$1,250)
2012-13	\$19.92	5,759	\$114,720	\$3,247	29,977	\$596,957	\$17,248
2013-14	\$20.88	5,767	\$120,424	\$5,704	29,998	\$626,146	\$29,189
2014-15	\$21.68	5,770	\$125,099	\$4,675	30,078	\$651,882	\$25,737
2015-16	\$22.24	5,792	\$128,823	\$3,724	30,131	\$669,885	\$18,003
2016-17	\$24.76	5,809	\$143,836	\$15,013	30,278	\$749,433	\$79,548
2017-18	\$25.64	5,817	\$149,148	\$5,312	30,314	\$777,001	\$27,568
2018-19	\$26.40	5,840	\$154,186	\$5,038	30,400	\$802,297	\$25,296
2019-20	\$27.58	5,890	\$162,459	\$8,274	30,326	\$836,111	\$33,814
2020-21	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970
2021-22	\$28.82	5,918	\$170,557	\$3,399	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766
2023-24	\$31.52	5,887	\$185,554	\$16,237	31,264	\$985,118	\$83,836

CONCLUSION

It is recommended that the Board approve the Resolutions Approving the Engineer’s Reports, Confirming the Assessment Diagram and Assessment and Ordering the Continuation of Assessments for Fiscal Year 2023-24 for the Vector Control Assessment (Assessment No. 1) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2)

Respectfully submitted,

Philip D. Smith, District Manager

FY 2023-24

ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

Vector Control Assessment No. 1 - *AMENDMENT
TO OCTOBER 9, 1996 ENGINEER'S REPORT*

June 2023
Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This page intentionally left blank)

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees

Richard Snyder	Belvedere	President
Carol Pigoni	Cloverdale	First Vice President
David Witt	Mill Valley	Second Vice President
Diana Rich	Sebastopol	Secretary
Bruce Ackerman	Fairfax	
Cathy Benediktsson	Tiburon	
Gail Bloom	Larkspur	
Tamara Davis	Sonoma County at Large	
Art Deicke	Santa Rosa	
Laurie Gallian	Sonoma	
Pamela Harlem	San Rafael	
Susan Harvey	Cotati	
Susan Hootkins	Petaluma	
Evan Kubota	Windsor	
Shaun McCaffery	Healdsburg	
Vicki Nichols	Sausalito	
Morgan Patton	Marin County at Large	
Herb Rowland Jr.	Novato	
Ed Schulze	Marin County at Large	
Aarón Zavala	Rohnert Park	

District Manager

Philip D. Smith

Engineer of Work

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M. Eng., P.E.

Table of Contents

<i>Board of Trustees</i>	<i>i</i>
<i>District Manager</i>	<i>i</i>
<i>Engineer of Work</i>	<i>i</i>
Introduction	1
Overview	1
Engineer’s Report and Continuation of Assessments	4
Proposition 218	5
General Description of the District and Services	6
About the District	6
Summary of Services	6
Estimate of Cost – Fiscal Year 2023-24	9
Method of Apportionment	11
General versus Special Benefit	11
Assessment Methodology	13
Duration of Assessment	14
Appeals and Interpretation	15
Historical Summary of Assessments by County – Assessment No. 1	16
Summary of Assessments by County for Fiscal Year 2023-24	17
Assessment Statement	18
Assessment Roll – Fiscal year 2023-24	20
Assessment Diagram	21

List of Figures

Figure 1 – Cost Estimate for Fiscal Year 2023-24..... 9

Figure 2 – Assessment Methodology..... 14

Figure 3 – Assessment No. 1 History 16

Figure 4 – Assessment Summary – Fiscal Year 2023-24 17

Figure 5 – Summary Cost Estimate for Fiscal Year 2023-24 18

Introduction

Overview

The Marin/Sonoma Mosquito and Vector Control District (“District”) is a public health agency dedicated to providing vector control and disease surveillance services in Marin and Sonoma Counties. The District, which is an independent special district (not part of any county or city), was the first mosquito abatement district in California, created on November 6, 1915, taking advantage of the newly approved 1915 Mosquito Abatement Act, to control the mosquitoes in Marin County. In 1976 the District annexed the central area of Sonoma County, becoming the Marin/Sonoma Mosquito Abatement District. In 1995 the district’s original name, Mosquito Abatement District, was changed to its current name, Marin/Sonoma Mosquito and Vector Control District, to reflect the additional services offered to the public, that also include eradication of in-ground yellowjacket nests, tick surveillance, and provision of rodent control advice. (In 2004 the District expanded its services to cover the entirety of Marin and Sonoma counties. During this process the District formed a second Benefit Assessment District in the annexed areas in order to fund the provision of program services to the newly expanded service area.)

The Marin/Sonoma Mosquito and Vector Control District, Vector Control Assessment (“Assessment No. 1” or “Assessment District”) was formed in 1996 to provide mosquito abatement and vector and disease control services to properties within the boundaries of the Vector Control Assessment No. 1. The boundaries of Assessment No. 1 cover approximately one-third of the total area of Marin and Sonoma Counties, encompassing approximately 960 square miles and servicing over 650,000 residents. This area extends over the eastern, more densely populated areas of Marin and Sonoma Counties, including the cities of Belvedere, Corte Madera, Fairfax, Larkspur, Mill Valley, Novato, Ross, Sausalito, San Anselmo, San Rafael, and Tiburon in Marin County, and Cotati, Petaluma, Rohnert Park, Santa Rosa, Sebastopol, Sonoma, and Windsor in Sonoma County, as well as surrounding unincorporated areas (“Service Area”).

The Service Area projects and services are funded by a benefit assessment (Assessment No. 1), property tax revenues, service contracts, grants, and civil liabilities, pursuant to Health and Safety Code Section 2000 *et seq.* The District maintains service contracts with some large landowners and/or water dischargers, and solicits grants for research and interagency habitat management projects. In some cases, the District accepts civil liability settlements from the Marin or Sonoma County District Attorney or the California Department of Fish and Game when these settlements are directed at habitat management projects consistent with the District’s Mission.

The mosquito abatement, vector control services and environmental improvements proposed to be undertaken by the Assessment No. 1, to be financed by the levy of the annual assessment, provide special benefit to Assessor Parcels within the District as defined in the Method of Apportionment herein. The said services and improvements (collectively "Services") consist of mosquito control services, such as mosquito surveillance, source reduction, larvicide and adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities.

Additional plans and specifications are filed with the District Manager of the Marin/Sonoma Mosquito and Vector Control District.

On October 9, 1996 with Resolution 96/97-3, the District adopted a vector surveillance and control assessment ("Assessment No. 1" or "Assessment District") for fiscal year 1997-98 and every year thereafter for the purpose of funding vector surveillance and control activities and projects within the District. The Assessment No. 1 is an annual assessment imposed for vector control services in effect prior to the effective date for Proposition 218 and, therefore, is not fully subject to the procedures and approval process established for new vector assessments by Proposition 218.

This Engineer's Report ("Report") was prepared to:

- Describe the Services that will be funded by the assessments,
- Establish a budget for the Services that will be funded by the 2023-24 assessments,
- Reiterate the benefits received from the Services by property within the Mosquito and Vector Control District ("Assessment District"), and
- Reiterate the method of assessment apportionment to lots and parcels within the Assessment District.

As used within this Report, the following terms are defined:

"Vector" means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to, mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates (Health and Safety Code Section 2002(k)).

"Vector Control" shall mean any system of public improvements or services that is intended to provide for the surveillance, prevention, abatement, and control of vectors as defined in subdivision (k) of Section 2002 of the Health and Safety Code and a pest as defined in Section 5006 of the Food and Agricultural Code (Government Code Section 53750(m)).

The District operates under the authority of the Mosquito Abatement and Vector Control District Law of the State of California. Following are excerpts from the Mosquito Abatement and Vector Control District Law of 2002, codified in the Health and Safety Code, Section 2000, *et seq.* which serve to summarize the State Legislature's findings and intent with regard to mosquito abatement and other vector control services:

2001. (a) The Legislature finds and declares all of the following:

(1) California's climate and topography support a wide diversity of biological organisms.

(2) Most of these organisms are beneficial, but some are vectors of human disease pathogens or directly cause other human diseases such as hypersensitivity, envenomization, and secondary infections.

(3) Some of these diseases, such as mosquitoborne viral encephalitis, can be fatal, especially in children and older individuals.

(4) California's connections to the wider national and international economies increase the transport of vectors and pathogens.

(5) Invasions of the United States by vectors such as the Asian tiger mosquito and by pathogens such as the West Nile virus underscore the vulnerability of humans to uncontrolled vectors and pathogens.

(b) The Legislature further finds and declares:

(1) Individual protection against the vectorborne diseases is only partially effective.

(2) Adequate protection of human health against vectorborne diseases is best achieved by organized public programs.

(3) The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.

(4) Since 1915, mosquito abatement and vector control districts have protected Californians and their communities against the threats of vectorborne diseases.

(c) In enacting this chapter, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts with the power to conduct effective programs for the surveillance, prevention, abatement, and control of mosquitoes and other vectors.

(d) It is also the intent of the Legislature that mosquito abatement and vector control districts cooperate with other public agencies to protect the public health, safety, and welfare. Further, the Legislature encourages local communities and local officials to adapt the powers and procedures provided by this chapter to meet the diversity of their own local circumstances and responsibilities.

Further the Health and Safety Code, Section 2082 specifically authorizes the creation of benefit assessments for vector control, as follows:

(a) A district may levy special benefit assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs.

This Engineer's Report incorporates and is intended to be consistent with the benefit determinations, assessment apportionment methodology and other provisions established by Resolution 96/97-3 and the other documents and reports that established the Assessment District. Reference is hereby made to Resolution 96/97-3 and other supporting reports and documents for further details.

Engineer's Report and Continuation of Assessments

The Assessment District was formed in 1996 to provide mosquito abatement and vector and disease control services, and to continue providing the Services in future years, funded by the levy of the annual assessments, as long as the Services are needed within the Service Area. In each subsequent year for which the assessments will be continued, the Board must preliminarily approve at a public meeting a budget for the upcoming fiscal year's costs and services, an updated annual Engineer's Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the assessments for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

The fiscal year 2023-24 budget includes outlays for capital replacement, supplies, disease testing programs, vector control programs and contract abatement services, as well as funding for programs to test for, control, monitor and/or abate West Nile virus and other viruses, tick-borne diseases, and mosquitoes that are needed to provide additional vector control and public health protection services. If the Board approves this Engineer's Report for fiscal year 2023-24 and the continuation of the assessments by resolution, a notice of assessment levies will be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2023-24. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2023-24. If so confirmed and approved, the assessments will be submitted to the Marin and Sonoma County Auditors for inclusion on the property tax rolls for Fiscal Year 2023-24.

Proposition 218

This assessment was formed prior to the implementation of Proposition 218, the Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution; and therefore, this assessment is not fully subject to its requirements. Nevertheless, a brief discussion of Proposition 218 is provided to indicate that this proposition effectively strengthens the special benefit justification for this assessment.

Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property. When Proposition 218 was initially approved in 1996, it allowed for certain types of assessments to be “grandfathered” in, and these were exempted from the property-owner balloting requirement.

Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.

Vector control was specifically “grandfathered in,” underscoring the fact that the drafters of Proposition 218 and the voters who approved it were satisfied that funding for vector control is an appropriate use of benefit assessments, and therefore confers special benefit to property.

General Description of the District and Services

About the District

The Marin/Sonoma Mosquito and Vector Control District is an independent special district (not part of any county or city), that protects the usefulness, utility, desirability and livability of property and the inhabitants of property within its jurisdictional area by controlling and monitoring disease-carrying insects such as mosquitoes and ticks, and other harmful pests such as yellow jackets. The District protects the health and comfort of the public through the surveillance and/or control of vertebrate and invertebrate vectors. The District strives for excellence and leadership and embraces transparency and accountability in its service to residents and visitors. In addition, the District regularly tests for diseases carried by insects and small mammals and educates the public about how to protect themselves from vector borne diseases.

Summary of Services

The purpose of the Marin/Sonoma Mosquito and Vector Control District is to reduce the risk of vector-borne disease and mosquito nuisance to the residents and visitors within the District. Besides being nuisances by disrupting human activities and the use and enjoyment of public and private areas, certain insects and animals may transmit a number of diseases.

The Marin/Sonoma Mosquito and Vector Control District utilizes an Integrated Vector Management Program (IVMP) to manage vector populations (e.g., mosquitoes) and minimize the risk of vector-borne disease. For example, the District monitors and manages mosquito populations to minimize the risk of pathogen transmission (e.g., West Nile virus), disruption of human activities and the enjoyment of public and private areas, as well as the injury and discomfort that can occur to residents and livestock due to populations of biting mosquitoes. The pathogens currently of most concern are those that cause Western Equine Encephalitis (WEE), St. Louis Encephalitis (SLE), West Nile virus (WNV), dog Heartworm, Malaria, Chikungunya, Dengue Fever and Yellow Fever, which are transmitted by mosquitoes; Plague and Murine Typhus transmitted by fleas; Leptospirosis and Hantavirus Pulmonary Syndrome associated with rats and other rodents; and Lyme disease, spotted fever group Rickettsia, Babesiosis, Anaplasmosis, *Borrelia miyamotoi*, tularemia and Ehrlichiosis transmitted by ticks.

The spread of these pathogens and the diseases they cause is minimized through ongoing vector surveillance activities, source reduction, source treatment, abatement, and educational outreach. These efforts also minimize the secondary impacts vectors can have on residents, such as pain, allergic reactions, and discomfort from mosquito and yellowjacket bites. To fulfill this purpose, the District may take any and all necessary steps to control mosquitoes, monitor rodents and other vectors, and perform other related vector control services.

The assessment provides an adequate funding source for the continuation of the projects and programs for surveillance, prevention, abatement, and control of vectors within the District's boundaries. Such mosquito abatement and vector control projects and programs include, but are not limited to, public education, surveillance, source reduction, biological control, larvicide and adulticide applications, disease monitoring, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses (collectively "Services"). The cost of these services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to the vector control program.

The Services are further defined as follows:

- Response to mosquito problems as well as other pestiferous or disease transmitting organisms.
- Control of mosquito larvae in sources such as catch basins, industrial drains, agricultural sources, ditches, drain lines, vaults, wastewater treatment plants, under buildings, residences, horse troughs, freshwater marshes, salt marshes, creeks, septic systems and other sources.
- Control of rodents through public education, exclusionary methods and information dissemination.
- Monitoring of Hantavirus-bearing rodents, and other harmful vectors, such as Wood Rats, Deer Mice, Harvest Mice, and Meadow Voles, through property inspection, recommendations for exclusion, control, and public education.
- Surveying and analyzing mosquito larvae population data to assess public health risks and allocate control efforts.
- Monitoring of mosquito populations using various types of adult mosquito traps.
- Monitoring for pathogens carried and transmitted by mosquitoes and other arthropods, such as Encephalitis and West Nile viruses.
- Testing of mosquito pools, and assisting State and local public health agencies with blood analytical studies.

- Distributing printed material, brochures, social media messaging, media materials that describe what residents, employees and property owners can do to keep their homes and property free of mosquitoes and other vectors.
- Cooperating with the California Department of Public Health Services and State Universities to survey and identify arthropod-borne pathogens such as Lyme disease and Plague found in parks, on trails and other locations frequented by property owners and residents.
- Facilitating testing and monitoring for pathogens carried and transmitted by ticks, such as Lyme disease, Ehrlichiosis, spotted fever group Rickettsia, and Babesiosis.
- Monitoring and/or advising residents on controlling other potentially hazardous organisms and vectors such as ticks, mites, and fleas.
- Educating property owners and residents about the risks of diseases transmitted by insects and small mammals and how to better protect themselves and their pets.
- Assisting government agencies and universities in testing for Hantavirus, Arenavirus, Plague and other pathogens carried by small mammal populations.
- Monitoring of new and emerging vectors such as the Asian Tiger mosquito and Yellow fever mosquito.
- Testing for and control of new and emerging pathogens.

The District protects the public from vector-borne pathogens and injury and discomfort caused by mosquitoes in an environmentally compatible manner, through a coordinated set of activities and methods collectively known as the Integrated Vector Management Program (IVMP) as mentioned earlier. For all vector species, pathogens, and disease, public education is a primary control and prevention strategy. In addition, the District determines the abundance of vectors and the risk of vector-borne pathogen transmission or discomfort through evaluation of public service requests, communication with the public and agencies, and field and laboratory surveillance activities. If mosquito populations, for example, exceed or are anticipated to exceed predetermined guidelines, District staff employs the most efficient, effective, and environmentally sensitive means of control for the situation. Where feasible, water management or other source reduction activities (e.g., physical control) are instituted to reduce vector production. In some circumstances, the District also uses biological control such as the planting of mosquitofish. When these approaches are not effective or are otherwise inappropriate, pesticides are used to treat specific vector producing or vector-harboring areas. In order to access various sites throughout the District for surveillance and for control, District staff utilizes specialized equipment such as light trucks, all-terrain vehicles, boats, Unmanned Aerial Systems (UAS) and helicopters. District policies on use of this equipment are designed to avoid environmental impact.

Estimate of Cost – Fiscal Year 2023-24

Figure 1 – Cost Estimate for Fiscal Year 2023-24

MARIN/SONOMA MOSQUITO and VECTOR CONTROL DISTRICT Vector Control Assessment District (Assessment No. 1) ESTIMATE OF COST Fiscal Year 2023-24					
Vector Control Services and Related Expenditures					
	Salaries, Wages and Benefits			\$6,120,121	
	Services and Supplies (Without Capital)			\$2,589,330	
	Capital Replacement			\$321,376	
				\$9,030,827	
Less:					
District Contribution for General Benefit & Other Revenue Sources¹					
	Ad Valorem Taxes			(\$5,727,920)	
	Interest Earned			\$0	
	Misc. Income / Contracts			\$0	
	Transfer from Reserves			(\$102,507)	
				(\$5,830,427)	
				\$3,200,400	
	Total Vector Control Services			\$3,200,400	
	(Net Amount to be Assessed)				
Budget Allocation to Property					
		Total SFE	Asmt /	Total	
		Units ²	SFE ³	Assessment ⁴	
		Total Parcels			
	Marin County	89,805	95,300	\$12.00	\$1,143,600
	Sonoma County	153,763	171,400	\$12.00	\$2,056,800
		243,568	266,700		\$3,200,400

Notes to Estimate of Cost:

1. The District contribution from other revenue sources, other than Assessment #1, includes revenues from Ad Valorem taxes, interest earned, miscellaneous income and contracts, and transfers from reserves. This funding from other sources more than compensates for any general benefits received by the properties within the assessment district, as described in the next section, Method of Apportionment, General versus Special Benefit.
2. SFE Units means Single Family Equivalent benefit units. See the section "Assessment Apportionment" for further definition.
3. The assessment rate per SFE is the total amount of assessment per Single Family Equivalent benefit unit.
4. The proceeds from the assessments will be deposited into a special fund for the Assessment. Funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year. The Total Assessment Budget is the sum of the final property assessments rounded to the lower penny to comply with the County Auditors' levy submission requirements. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to be assessed.

Method of Apportionment

General versus Special Benefit

Government Code section 53753.5 provides that Assessment No. 1 is exempt from the Proposition 218 requirement to separate general and special benefits. Nevertheless, Assessment No. 1 generally satisfies the special and general benefit requirements under Proposition 218.

The Marin/Sonoma Mosquito and Vector Control District, is a Special District created pursuant to the laws of the State of California. There are many types of Special Districts that provide a variety of urban services. Special Districts, like the Marin/Sonoma Mosquito and Vector Control District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the Special District.

Assessment No. 1 allows the District to provide its mosquito control services within its Service Area at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Services, or the District would be forced to provide a severely reduced level of Services.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing an improved level of tangible “special benefits” in the form of mosquito control and surveillance, source reduction, larvicide and adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, other services and costs incidental to providing the Services and collecting the Assessments.

The improved services funded by the assessment is a special benefit over and benefit the baseline level of services that would be provided in the absence of the assessment revenue. The baseline level of services constitutes general benefit to property generally and the public at large. The general benefit or baseline services are funded by District property tax and other non-assessment revenue.

Although some services and improvements may be available to the general public at large, the enhanced mosquito control services in the Assessment District were specifically created to provide additional vector control services and environmental improvements for property inside the Assessment District, and not the public at large. Other properties that are either outside the Assessment District or within the Assessment District and not assessed, do not enjoy the reduced mosquito and vector populations and other special benefit factors described previously

These services and improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments the District would not provide an acceptable level of mosquito control services, and mosquito and vector populations would increase. If this happened, it would create a significant and material negative impact on the desirability, utility, usability, and functionality of property in the Assessment District. In fact, it is reasonable to assume that if Assessments were not collected and the mosquito and vector control services and improvements were not provided at the current level, as a result, properties in the Assessment District would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the services and improvements funded by this Assessment are of special benefit to certain benefiting properties located within the Assessment District and that the value of the special benefits from the services and improvements to property in the Assessment District reasonably exceeds amount of the Assessments for every assessed parcel in the Assessment District.

Special note regarding General Benefit and the 2008 Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA”) decision:

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage.”

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments; the funding must come from other sources.

The services and improvements provided by the District are also partially funded, directly and indirectly from other sources including Marin/Sonoma Mosquito and Vector Control District, the Counties of Marin and Sonoma, and the State of California. This funding comes in the form of property tax revenues, interests, service contracts, grants, civil liabilities, and general funds. This funding from other sources more than compensates for general benefits, if any, received by the properties within the Service Area.

In the 2009 Dahms case (Dahms v. Downtown Pomona Property) the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided to property in the assessment district. Similar to the assessments in Pomona that were validated by Dahms, the Assessments described in this Engineer's Report fund mosquito, vector and disease control services directly provided to property in the Assessment District. Moreover, as noted in this Report, the Services directly reduce mosquito and vector populations on all property in the Assessment District. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Assessment Methodology

The Assessment No. 1 consists of all the assessor parcels within Marin/Sonoma Mosquito & Vector Control District, Vector Control Assessment No. 1, as defined by the Counties of Marin and Sonoma, tax code areas. The method used for apportioning the assessment is based upon the special benefits to be derived by the properties in the Assessment No. 1 over and above general benefits conferred on real property or to the public at large.

The benefit derived by a parcel or lot is based upon the protection received from mosquitoes and other vectors because of the various projects funded by the Assessment No. 1. Some of the projects that are funded by the Assessment No 1 are:

- Field Operations – controls mosquitoes and vectors
- Laboratory-Disease Surveillance – identifies the types of control needed
- Shop-Facilities – keeps all equipment operational for use
- Education – informs the property owners and residents of the need for and methods of vector control

The total assessment shall be levied against parcels based on special benefit, which is determined by property type. The method of assessment shall be based upon the number of single family equivalent benefit units per parcel, hereafter referred to as “SFE Units”. The “benchmark” property is the single family dwelling on one parcel with one SFE Unit. All parcels or lots are estimated to benefit equally from the improvements to be funded by this Assessment No. 1, with the exception of publicly owned, institutional or zero assessed valuation parcels. Accordingly, the SFE Units for all parcels not excepted from benefit are shown in the following Figure.

Figure 2 – Assessment Methodology

Land Use	SFE Units
Single Family Res. up to 1 acre	1.0
Single Family Res. over 1 acre	1.5
Multi-family Res. up to 4 units	1.0 / unit
Multi-family Res. over 4 units	5.0
Commercial / Industrial up to 1 acre	1.0
Commercial / Industrial over 1 acre	2.0
Agriculture up to 5 acres	1.0
Agriculture over 5 acres	2.0
Vacant Properties	1.0

Duration of Assessment

The duration of the Assessment, pursuant to Resolution 96/97-3, is for fiscal year 1997-98 and for every fiscal year thereafter, so long as mosquitoes and vectors remain in existence, and the Marin/Sonoma Mosquito and Vector Control District requires funding from the Assessment No. 1 for its Services in the Assessment District. As noted previously, pursuant to Resolution 96/97-3, the Assessment can continue to be levied annually after the Board of Trustees approves an annually updated Engineer’s Report, budget for the Assessment No. 1, Services to be provided, and other specifics of the Assessment No. 1. In addition, the Board of Trustees must hold an annual public hearing to continue the Assessment.

Appeals and Interpretation

Any property owner, who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Manager of the Marin/Sonoma Mosquito & Vector Control District or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the Counties of Marin and Sonoma for collection, the District Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Manager or his or her designee shall be referred to the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District, and the decision of the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District shall be final.

Historical Summary of Assessments by County – Assessment No. 1

The figure below depicts a historical summary of the Assessment No. 1 annual rates, the number of Single Family Equivalent (SFE) units, total assessment, and the increase on assessment compared to the year before for Marin and Sonoma Counties.

Figure 3 – Assessment No. 1 History

MS-MVCD Assessment No. 1		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2000-01	\$6.00	93,498	\$560,985		155,748	\$934,488	
2001-02	\$6.00	93,548	\$561,288	\$303	157,597	\$945,582	\$11,094
2002-03	\$9.75	93,296	\$908,863	\$347,575	155,805	\$1,517,947	\$572,365
2003-04	\$9.75	93,725	\$913,043	\$4,181	157,280	\$1,532,320	\$14,373
2004-05	\$5.00	94,126	\$470,630	(\$442,413)	157,879	\$789,395	(\$742,925)
2005-06	\$9.74	94,232	\$917,792	\$447,162	159,725	\$1,555,587	\$766,192
2006-07	\$10.72	94,356	\$1,011,491	\$93,699	161,810	\$1,734,598	\$179,011
2007-08	\$10.72	94,419	\$1,012,166	\$675	163,352	\$1,751,128	\$16,530
2008-09	\$10.72	94,340	\$1,011,319	(\$847)	164,359	\$1,761,924	\$10,796
2009-10	\$10.72	94,455	\$1,012,558	\$1,238	164,956	\$1,768,334	\$6,410
2010-11	\$10.72	94,955	\$1,017,918	\$5,360	165,245	\$1,771,421	\$3,087
2011-12	\$10.72	94,888	\$1,017,194	(\$724)	165,592	\$1,775,146	\$3,725
2012-13	\$11.02	94,746	\$1,044,101	\$26,907	165,758	\$1,826,653	\$51,507
2013-14	\$11.56	94,636	\$1,093,992	\$49,891	166,164	\$1,920,850	\$94,197
2014-15	\$12.00	94,723	\$1,136,670	\$42,678	166,454	\$1,997,448	\$76,598
2015-16	\$12.00	94,868	\$1,138,416	\$1,746	166,729	\$2,000,742	\$3,294
2016-17	\$12.00	95,076	\$1,140,912	\$2,496	167,053	\$2,004,636	\$3,894
2017-18	\$12.00	95,059	\$1,140,702	(\$210)	167,643	\$2,011,710	\$7,074
2018-19	\$12.00	95,104	\$1,141,248	\$546	168,415	\$2,020,977	\$9,267
2019-20	\$12.00	95,192	\$1,142,298	\$1,050	168,881	\$2,026,572	\$5,595
2020-21	\$12.00	95,218	\$1,142,616	\$318	168,945	\$2,027,340	\$768
2021-22	\$12.00	95,157	\$1,141,884	(\$414)	169,522	\$2,034,264	\$7,692
2022-23	\$12.00	95,150	\$1,141,800	(\$816)	170,500	\$2,046,000	\$18,660
2023-24	\$12.00	95,300	\$1,143,600	\$1,716	171,400	\$2,056,800	\$22,536

Summary of Assessments by County for Fiscal Year 2023-24

The figure below reflects summaries for Marin and Sonoma Counties for Assessment No. 1 for fiscal year 2023-24: total number of parcels in each county, number of parcels assessed, SFE unit count, and the total assessment to be placed on assessable parcels in each County for fiscal year 2023-24.

Figure 4 – Assessment Summary – Fiscal Year 2023-24

Fiscal Year 2023-24 Assessment No. 1	Parcels in Assessment No.1	Parcels Assessed	SFE Units	Assessment
Marin County	89,805	83,511	95,300	\$1,143,600
Sonoma County	153,763	144,030	171,400	\$2,056,800
Total SFE	240,443	226,401	264,679	\$3,200,400

Assessment Statement

WHEREAS, on August 14, 1996 the Board of Trustees of Marin/Sonoma Mosquito & Vector Control District, Counties of Marin and Sonoma, California, pursuant to the provisions of the California Health and Safety Code Section 2291.2, adopted its Resolution Initiating Proceedings No. 96/97-3 for the proposed improvements and changes in existing public improvements, more particularly therein described;

WHEREAS, the Board of Trustees of Marin/Sonoma Mosquito & Vector Control District, Counties of Marin and Sonoma, California held a Public Meeting on September 11, 1996 and a Public Hearing on October 9, 1996 approved an Engineer’s Report presenting an estimate of costs, a diagram for the Assessment No. 1 and an assessment of the estimated costs of the services and improvements upon all assessable parcels within the Assessment No. 1, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

WHEREAS, the Board of Trustees of Marin/Sonoma Mosquito & Vector Control District, Counties of Marin and Sonoma, California desires to amend said Engineer’s Report;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of Trustees of said Marin/Sonoma Mosquito and Vector Control District, hereby amends the following assessment to cover the portion of the estimated cost of said services and improvements, including the maintenance and servicing thereof and the costs and expenses incidental thereto, to be paid by the Assessment No. 1 in fiscal year 2023-24.

The amount to be paid for said continued services and improvements, including the maintenance and servicing thereof and the expenses incidental thereto, to be paid by the Assessment No. 1 for the fiscal year 2023-24 is generally as follows:

Figure 5 – Summary Cost Estimate for Fiscal Year 2023-24

Vector and Disease Control Services				\$ 8,709,451
Capital Replacement				\$ 321,376
Less: District Contribution from Other Sources				\$ (5,830,427)
Net Amount To Assessments				\$ 3,200,400

As required by said Act, an Assessment Diagram is hereto attached showing the exterior boundaries of said Vector Control Assessment No. 1 as the same existed at the time of the passage of said resolution. The distinctive number of each parcel or lot of land in the said Vector Control Assessment No. 1 is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby amend the assessments and apportion said net amount of the cost and expenses of said services and improvements, including maintenance and servicing thereof, upon the parcels or lots of land within said Vector Control Assessment No. 1, in accordance with the special benefits to be received by each parcel or lot, from the maintenance of said improvements, and more particularly set forth in the Cost Estimate hereto attached and by reference made a part hereof.

Said amended assessment is made upon the parcels or lots of land within Vector Control Assessment No. 1 in proportion to the special benefits to be received by said parcels or lots of land, from said services and improvements.

Resolution No. 96/97-3, approved in October 9, 1996, established a maximum assessment of \$12.00 per Single Family Equivalent (SFE) unit for the parcels or lots of land within Vector Control Assessment No. 1. The assessment rate for fiscal year 2023-24 is \$12.00, which is also the maximum rate allowed.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the Counties of Marin and Sonoma for the fiscal year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel within the Assessment Roll, the amount of the amended assessment for the fiscal year 2023-23 for each parcel or lot of land within the said Vector Control Assessment No. 1.

Dated: June 14, 2023



Engineer of Work

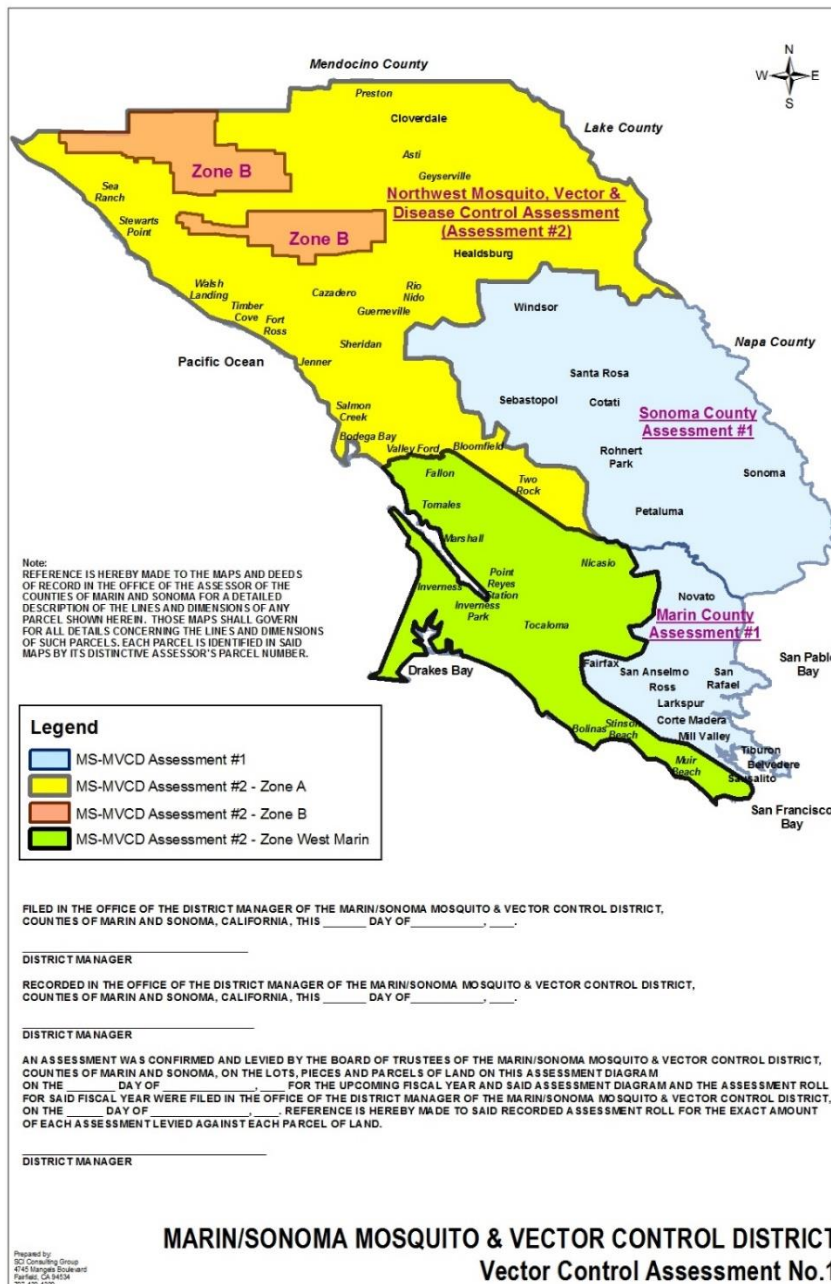
By  _____
John W. Bliss, License No. C052091

Assessment Roll – Fiscal year 2023-24

Reference is hereby made to the Assessment Roll in and for said assessment proceedings on file in the office of the Director of Special Projects of the Marin/Sonoma Mosquito & Vector Control District, as said Assessment Roll is too voluminous to be bound with this Engineer's Report.

Assessment Diagram

The Marin/Sonoma Mosquito and Vector Control District, Vector Control Assessment No. 1 includes all properties within the boundaries of the Assessment No. 1. The boundaries of the Marin/Sonoma Mosquito and Vector Control District, Vector Control Assessment No. 1 are displayed on the following Assessment Diagram.



RESOLUTION NO. 2022/23-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT**

**A RESOLUTION APPROVING THE ENGINEER'S REPORT,
CONFIRMING THE ASSESSMENT DIAGRAM AND ASSESSEMENT AND
ORDERING THE CONTINUATION OF THE LEVY OF ASSESSMENTS
FOR FISCAL YEAR 2023-24
FOR THE VECTOR CONTROL ASSESSMENT (ASSESSMENT NO. 1)**

WHEREAS, the Marin/Sonoma Mosquito and Vector Control District (“District”) is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIII D of the California Constitution, to levy assessments for mosquito, vector and disease control projects and services; and

WHEREAS, such vector surveillance and control projects and services provide tangible public health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of service; and

WHEREAS, the District formed the “Marin/Sonoma Mosquito and Vector Control District, Vector Control Assessment District,” (“Assessment No. 1”) pursuant to the Law, which is primarily described as encompassing the eastern, more densely populated areas of Marin and Sonoma Counties, including the cities of Belvedere, Corte Madera, Fairfax, Larkspur, Mill Valley, Novato, Ross, Sausalito, San Anselmo, San Rafael, and Tiburon, in Marin County, and Cotati, Petaluma, Rohnert Park, Santa Rosa, Sebastopol, Sonoma, and Windsor in Sonoma County, as well as surrounding unincorporated areas; and

WHEREAS, Assessment No. 1 was authorized by Resolution No. 96/97-3 passed on October 9, 1996 by the Board of Trustees (the “Board”) of the Marin/Sonoma Mosquito and Vector Control District; and

WHEREAS, SCI Consulting Group, the Engineer of Work, prepared the report as ordered by the Board, and in accordance with Article XIID of the California Constitution and Section 2082 *et seq.*, of the Health and Safety Code for Assessment No. 1 (the "Report"). The Report has been made, filed with the secretary of the Board, and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution; and

WHEREAS, on May 10, 2023, this Board adopted Resolution No. 2022/23-14 to continue to levy and collect assessments for fiscal year 2023-24, preliminarily approving the Engineer’s Report, and providing for notice of hearing on June 14, 2023, at the hour of six o’clock (6:00) p.m. via teleconference at the Marin/Sonoma Mosquito and Vector Control District Office located at 595 Helman Lane, Cotati, California, 94931, for the MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT, VECTOR CONTROL ASSESSMENT (ASSESSMENT NO. 1); and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of the levy were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer’s Report to pay the costs and expenses thereof.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District that:

SECTION 1. The above recitals are true and correct.

SECTION 2. The public interest, convenience and necessity require that the assessments continue to be approved and collected.

SECTION 3. The assessments are levied without regard to property valuation.

SECTION 4. The Engineer's Report for Assessment No. 1 together with the diagram of the Assessment contained therein and the proposed assessment roll for fiscal year 2023-24 is hereby confirmed and approved.

SECTION 5. The proposed projects and services are generally described as mosquito, vector and disease control, surveillance, source reduction, identification and elimination of removable breeding locations, identification and treatment of breeding and source locations, application of materials to eliminate larvae, disease surveillance and monitoring, public education, reporting, accountability, research and interagency cooperative activities (collectively the "Services") within Assessment No. 1.

SECTION 6. That based on the oral and documentary evidence, including the Engineer's Report for Assessment No. 1, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land within the Assessment District will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property with the Assessment District from the vector control and surveillance services to be financed with the assessment proceeds.

SECTION 7. That assessments for fiscal year 2023-24 for Assessment No. 1 shall continue to be levied at the rate of TWELVE DOLLARS AND NO CENTS (\$12.00) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2023-24, with estimated total annual assessment revenues of approximately \$3,200,400, as set forth in the Engineer's Report.

SECTION 8. That the mosquito abatement and vector and disease control services to be financed with assessment proceeds described in the Engineer's Report for Assessment No. 1 are hereby ordered.

SECTION 9. No later than August 1st following such adoption, the Board shall file a certified copy of the assessment and a certified copy of this resolution with the Auditors of the Counties of Marin and Sonoma ("County Auditors"). Upon such filing, each County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall continue to be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the two Counties, the net amount of the assessments, after deduction of any compensation due the Counties for collection, shall be paid to the VECTOR CONTROL ASSESSMENT (ASSESSMENT NO. 1).

SECTION 10. All revenues from assessments for Assessment No. 1 shall be deposited in a separate fund established under the distinctive designation of the Marin/Sonoma Mosquito and Vector Control District Vector Control Assessment (Assessment No. 1). Funds so designated shall be expended only for the special benefit of parcels within the Assessment No. 1.

SECTION 11. The Vector Control Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District at a regular meeting thereof held on June 14, 2023 at 595 Helman Lane, Cotati, California, 94931, by the following vote on a roll call:

	Yes	No	Abstain	Absent
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morgan Patton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diana Rich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aarón Zavala	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 14th day of June, 2023 after its passage.

ATTEST:

APPROVED:

 Diana Rich
 Secretary, Board of Trustees

 Richard Snyder
 President, Board of Trustees

 Philip D. Smith
 District Manager

FY 2023-24

ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2)

June 2023
Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This page intentionally left blank)

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

Board of Trustees

Richard Snyder	Belvedere	President
Carol Pigoni	Cloverdale	First Vice President
David Witt	Mill Valley	Second Vice President
Diana Rich	Sebastopol	Secretary
Bruce Ackerman	Fairfax	
Cathy Benediktsson	Tiburon	
Gail Bloom	Larkspur	
Tamara Davis	Sonoma County at Large	
Art Deicke	Santa Rosa	
Laurie Gallian	Sonoma	
Pamela Harlem	San Rafael	
Susan Harvey	Cotati	
Susan Hootkins	Petaluma	
Evan Kubota	Windsor	
Shaun McCaffery	Healdsburg	
Vicki Nichols	Sausalito	
Morgan Patton	Marin County at Large	
Herb Rowland Jr.	Novato	
Ed Schulze	Marin County at Large	
Aarón Zavala	Rohnert Park	

District Manager

Philip D. Smith

Engineer of Work

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M. Eng., P.E.

Table of Contents

<i>Board of Trustees</i>	<i>i</i>
<i>District Manager</i>	<i>i</i>
<i>Engineer of Work</i>	<i>i</i>
Introduction	1
<i>Proposition 218</i>	<i>5</i>
<i>Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority (2008) 44 Cal.4th 431</i>	<i>5</i>
<i>Dahms v. Downtown Pomona Property (2009) 174 Cal.App.4th 708</i>	<i>6</i>
<i>Bonander v. Town of Tiburon (2009) 46 Cal.4th 646</i>	<i>6</i>
<i>Beutz v. County of Riverside (2010) 184 Cal.App.4th 1516</i>	<i>7</i>
<i>Golden Hill Neighborhood Association v. City of San Diego (2011)199 Cal.App.4th 416</i>	<i>7</i>
<i>Compliance with Current Law</i>	<i>7</i>
Assessment Process	8
Engineer’s Report and Continuation of Assessments	9
General Description of the District and Services	11
About the District	11
Mosquitoes and Vector-borne Diseases in the Annexation Areas	13
Introduction	13
Summary of Services	13
New Zone of Benefit within the Annexation Areas (West Marin)	16
Vectors and Vector-Borne Diseases in the District Service Area	16
<i>Mosquitoes</i>	<i>17</i>
<i>Ground-Nesting Yellowjackets</i>	<i>19</i>
<i>Rodents</i>	<i>19</i>
<i>Other Animals of Importance</i>	<i>19</i>
Integrated Vector Management	20
Surveillance and Site Access	22
Education	24
Control of Mosquitoes	24
<i>Physical Control</i>	<i>25</i>
<i>Biological Control</i>	<i>25</i>
<i>Chemical Control (for mosquitoes and other vectors)</i>	<i>26</i>
Control of Other Vectors	28
<i>Stinging Insect Control</i>	<i>28</i>

<i>Rodent Control</i>	28
<i>Rodent Prevention and Control Program Operations Overview</i>	28
<i>Control of Other Animals</i>	29
Service Requests	29
Estimate of Cost	30
Historical Summary of Assessments by County – Assessment No. 2	32
Summary of Assessments by County for FY 2023-24	33
Method of Assessment	34
Discussion of Benefit	35
Mosquito and Vector Control is a Special Benefit to Properties	37
Benefit Factors	37
<i>Reduced mosquito and vector populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Annexation Areas</i>	<i>38</i>
<i>Increased safety of property in the Annexation Areas</i>	40
<i>Reductions in the risk of new diseases and infections on property in the Annexation Areas</i>	40
<i>Protection of economic activity on property in the Annexation Areas</i>	42
<i>Protection of the tourism, agriculture and business industries in the Annexation Areas</i>	43
<i>Reduced risk of nuisance and liability on property in the Annexation Areas</i>	44
<i>Improved marketability of property</i>	45
Benefit Finding	45
General vs. Special Benefit	45
<i>Benefit to Property Outside the District</i>	47
<i>Benefit to Property Inside the District that is Indirect and Derivative</i>	49
<i>Benefit To The Public At Large</i>	50
<i>Summary of General Benefits</i>	51
Zones of Benefit	52
<i>Zones of Benefit A and B</i>	53
<i>Zone of Benefit West Marin</i>	54
Method of Assessment	55
Assessment Apportionment	57
<i>Residential Properties</i>	58
<i>Commercial/Industrial Properties</i>	59
<i>Agricultural/Vineyards/Wineries Properties</i>	60
<i>Timberland/Dry Rangelands Properties</i>	61
<i>Vacant Properties</i>	62

<i>Other Properties</i>	63
Duration of Assessment	63
Appeals and Interpretation	64
Assessment Statement	65
Assessment Roll	68
Assessment Diagram	69

LIST OF FIGURES

FIGURE 1 – ESTIMATE OF COST, FISCAL YEAR 2023-24 30

FIGURE 2 – ASSESSMENT NO. 2 HISTORY 32

FIGURE 3 – ASSESSMENT SUMMARY – FISCAL YEAR 2023-24 33

FIGURE 4 – MARIN AND SONOMA COUNTIES RESIDENTIAL ASSESSMENT FACTORS..... 59

FIGURE 5 – COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS 62

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2023-24 65

Introduction

The Marin/Sonoma Mosquito and Vector Control District (“District”) is a special district that up to the year 2005 provided mosquito, vector and disease control services over an area encompassing approximately one-third of the total area of Marin and Sonoma Counties. The District included approximately 960 square miles and served over 650,000 residents.

Up to 2005, the District was responsible for mosquito and vector-borne disease surveillance services in the eastern, more densely populated areas of Marin and Sonoma Counties, including the cities of Belvedere, Corte Madera, Fairfax, Larkspur, Mill Valley, Novato, Ross, Sausalito, San Anselmo, San Rafael, and Tiburon in Marin County, and Cotati, Petaluma, Rohnert Park, Santa Rosa, Sebastopol, Sonoma, and Windsor in Sonoma County, as well as surrounding unincorporated areas. Services in these areas are funded by an existing benefit assessment, property tax revenues, service contracts, grants, and civil liabilities. The District maintains service contracts with some large landowners and/or water dischargers, and solicits grants for research and interagency habitat management projects. In some cases, the District accepts civil liability settlements from the Marin or Sonoma County District Attorney or the California Department of Fish and Game when these settlements are directed at habitat management projects consistent with the District’s mission.

In 2004 the District proposed to expand its service area by annexing the areas in Marin and Sonoma Counties that did not receive its mosquito abatement or insect/rodent disease surveillance and abatement services (“unserved areas,” “Annexation Areas,” “Unprotected Areas” or “Service Area”), and proposed a new assessment on all specially benefiting properties within these Annexation Areas. Neither the District or any other public agency, provided mosquito control and vector-borne disease protection and prevention services in these areas that were outside of the District’s existing jurisdictional boundaries. In other words, the “baseline” level of services in the coastal, western and northern areas of Marin and Sonoma Counties (that was outside the District’s existing boundaries) was essentially zero.

The District is governed by a Board of Trustees, with one board member representing each of the twenty cities located within its service area and two board members selected by each County Board of Supervisors to represent each County at large.

This Engineer’s Report (“Report”) defines the benefit assessment that provides funding for the services in the Annexation areas of Marin and Sonoma Counties. As used within this Report and the benefit assessment ballot proceeding, the following terms are defined:

“Vector” means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to, mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates (Health and Safety Code Section 2002(k)).

“Vector Control” shall mean any system of public improvements or services that is intended to provide for the surveillance, prevention, abatement, and control of vectors as defined in subdivision (k) of Section 2002 of the Health and Safety Code (Government Code Section 53750(m)).

In order to best provide comprehensive services to both entire counties for mosquito and vector control services, the District considered the annexation of the unserved remainder areas of both Marin and Sonoma Counties for some time. In 1983 the Marin County Local Agency Formation Commission (LAFCo) adopted a resolution establishing a sphere of influence for the Marin/Sonoma Mosquito and Vector Control District “to encompass the current District territory adding incorporated villages in West Marin which are not currently served and all of Sonoma County.” No further action was taken in 1983 and the District’s boundaries were not changed. The District once again formally commenced the annexation process in calendar year 2004. The Sonoma County LAFCo, as lead county in the annexation process, approved this annexation in late 2004, subject to a LAFCo protest hearing and a successful outcome on a benefit assessment ballot proceeding which would provide ongoing funding for the services in the annexation area.

The area proposed for annexation included all property within Marin and Sonoma Counties that were outside of the District's jurisdictional boundaries ("Annexation Area") in 2004. The Annexation Area was narrowly drawn to include the incorporated cities of Healdsburg and Cloverdale; the unincorporated communities of Fallon, Tomales, Marshall, Inverness, Inverness Park, Drakes Beach, Tocaloma, Point Reyes Station, Olema, Nicasio, Bolinas, Stinson Beach, Muir Beach, Preston, Asti, Skaggs Springs, Cozzens Corner, Geyserville, Geysers Resort, Jimtown, Kellogg, Lytton, Annapolis, Sea Ranch, Stewarts Point, Shingle Mill, Soda Springs, Las Lomas, Plantation, Walsh Landing, Timber Cove, Fort Ross, Cazadero, Rio Nido, Guerneville, Monte Rio, Sheridan, Jenner, Duncans Mills, Bridge Haven, Ocean View, Sereno del Mar, Carmet, Salmon Creek, Bodega Bay, Bodega, Valley Ford, Occidental, Bloomfield, Two Rock, and Freestone; and other lands in both counties. This annexation was to bring over 72,000 additional residents into the District. The proposed annexation area included only properties that, if the assessment was approved, may request and receive direct service, that are located within the scope of the vector surveillance area, that are located within flying or traveling distance of mosquitoes from potential vector sources monitored by the District, and that would benefit from a reduction in the amount of mosquitoes and vectors reaching and impacting the property and its residents as a result of the vector surveillance and control. The Assessment Diagram included in this Report shows the boundaries of the Annexation Areas.¹

Accordingly, the District's Board of Trustees ("Board") determined that additional funding was needed to support services in the Annexation Area and intended to provide the same level of service in the Annexation Area as it did within its current boundaries. Hence, the Northwest Mosquito, Vector and Disease Control Assessment would provide funding for services within the Annexation Area. The cost of these services also included capital costs for equipment, capital improvements and services and facilities necessary and incidental to vector control programs.

The following is an outline of the primary services that are provided within the current boundaries and that were to be also provided in the Annexation Area:

- Mosquito control
- Surveillance for vector-borne diseases
- Mosquito inspections
- Response to service requests
- Mosquitofish for backyard fish ponds and other appropriate habitats
- Identification of mosquitoes, ticks and other arthropods

¹. Note that the assessment area boundaries were drawn narrowly to include lands and property that in 2004 did not receive mosquito control and vector-borne disease prevention services.

The District is controlled by the state Mosquito Abatement and Vector Control District Law. Following are excerpts from the Mosquito Abatement and Vector Control District Law of 2002, codified in the Health and Safety Code, Section 2000, *et seq.* which serve to summarize the State Legislature's findings and intent with regard to mosquito abatement and other vector control services:

2001. (a) The Legislature finds and declares all of the following:

(1) California's climate and topography support a wide diversity of biological organisms.

(2) Most of these organisms are beneficial, but some are vectors of human disease pathogens or directly cause other human diseases such as hypersensitivity, envenomization, and secondary infections.

(3) Some of these diseases, such as mosquito-borne viral encephalitis, can be fatal, especially in children and older individuals.

(4) California's connections to the wider national and international economies increase the transport of vectors and pathogens.

(5) Invasions of the United States by vectors such as the Asian tiger mosquito and by pathogens such as the West Nile virus underscore the vulnerability of humans to uncontrolled vectors and pathogens.

(b) The Legislature further finds and declares:

(1) Individual protection against the vectorborne diseases is only partially effective.

(2) Adequate protection of human health against vectorborne diseases is best achieved by organized public programs.

(3) The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.

(4) Since 1915, mosquito abatement and vector control districts have protected Californians and their communities against the threats of vectorborne diseases.

(c) In enacting this chapter, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts with the power to conduct effective programs for the surveillance, prevention, abatement, and control of mosquitoes and other vectors.

(d) It is also the intent of the Legislature that mosquito abatement and vector control districts cooperate with other public agencies to protect the public health, safety, and welfare. Further, the Legislature encourages local communities and local officials to adapt the powers and procedures provided by this chapter to meet the diversity of their own local circumstances and responsibilities.

Further the Health and Safety Code, Section 2082 specifically authorizes the creation of benefit assessments for vector control, as follows:

(a) A district may levy special benefit assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs.

Legislative Analysis

Proposition 218

This assessment was to be formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this proposed assessment. When Proposition 218 was initially approved in 1996, it allowed for certain types of assessments to be “grandfathered” in, and these were exempted from the property-owner balloting requirement.

Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.

Vector control was specifically “grandfathered in,” underscoring the fact that the drafters of Proposition 218 and the voters who approved it were satisfied that funding for vector control is an appropriate use of benefit assessments, and therefore confers special benefit to property.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority (2008) 44 Cal.4th 431

On July 14, 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“Silicon Valley” or “SVTA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special benefits to property, not general benefits ²
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District
- All public improvements or services provide some level of general benefit
- If a district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general

This Engineer's Report, and the process used to establish this proposed assessment are consistent with the SVTA decision.

Dahms v. Downtown Pomona Property (2009) 174 Cal.App.4th 708

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona ("Dahms"). On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon (2009) 46 Cal.4th 646

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon ("Bonander"). The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

² Article XIII D, § 2, subdivision (d) of the California Constitution states defines "district" as "an area determined by an agency to contain all parcels which would receive a special benefit from the proposed public improvement or property-related service."

Beutz v. County of Riverside (2010) 184 Cal.App.4th 1516

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside appeal (“*Beutz*”). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego (2011)199 Cal.App.4th 416

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal (“*Greater Golden Hill*”). This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer’s Report is consistent with *Dahms* because, similar to the Downtown Pomona assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer’s Report establishes a more conservative measure of general benefits.

The Engineer’s Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to each property. Finally, the Assessments are consistent with *Beutz* and *Greater Golden Hill* because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

Assessment Process

In order to allow property owners to ultimately decide whether the District should be expanded to cover the previously unserved areas of Marin and Sonoma Counties and whether a local funding source should be created in the annexation area for the services summarized above, the Board authorized the initiation of proceedings for a benefit assessment in 2004. This Engineer's Report ("Report") was prepared by SCI Consulting Group ("SCI") to describe the vector control services to be funded by this assessment, to establish the estimated costs for those services, to determine the special benefits and general benefits received by property from the services and to apportion the assessments to lots and parcels within the District's Annexation Area based on the estimated special benefit each parcel receives from the services funded by the benefit assessment.

Following submittal of this Report to the Board for preliminary approval, the Board on September 15, 2004, by Resolution No. 04/05 04, called for an assessment ballot proceeding and public hearing on the proposed establishment of assessments for the Northwest Mosquito, Vector and Disease Control Assessment ("Assessment" or "Assessment No. 2"). After the Board's approval of this resolution calling for the mailing of notices and ballots, a notice of assessment and assessment ballot was mailed to property owners within the Annexation Area on October 7, 2004. Such notice included a description of the proposed assessments as well as an explanation of the method of voting on the assessments. Each notice included a ballot on which the property owner could mark his or her approval or disapproval of the proposed assessments and a postage-prepaid ballot return envelope.

After the ballots were mailed to property owners in the Annexation Area, the required 45-day time period was provided for the return of the assessment ballots. Following this 45-day time period, a public hearing was held on November 22, 2004 at 7:00 p.m. at the Marin/Sonoma Mosquito and Vector Control District office, for the purpose of allowing public testimony regarding the proposed assessments. At this hearing, the public had the opportunity to speak on this issue and a final opportunity to submit ballots. After the conclusion of the public input portion of the hearing, the hearing was continued to November 29, 2004 to allow time for the tabulation of ballots.

With the passage of Proposition 218 on November 6, 1996, The Taxpayers Right to Vote on Taxes Act, now Article XIII C and XIII D of the California Constitution, the proposed assessments can be levied for fiscal year 2005-06, and future years only if the ballots submitted in favor of the assessments are greater than the ballots submitted in opposition to the assessments. (Each ballot is weighted by the amount of proposed assessment for the property that it represents).

After the conclusion of the public input portion of the public hearing held on November 22, 2004, all valid received ballots were tabulated by C.G. Uhlenberg, LLP, an independent accounting and auditing firm. At the continued public hearing on November 29, 2004, after the ballots were tabulated, it was determined that the assessment ballots submitted in opposition to the assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which the ballot was submitted). The final balloting result was 61.22% weighted support from ballots returned.

As a result, the Board gained the authority to approve the levy of assessments for fiscal year 2005-06 and future years. The Board took action, by Resolution No. 04/05 05, passed on November 29, 2004, to approve and order the levy of the assessments commencing in fiscal year 2005-06.

The authority granted by the ballot proceeding was for a maximum assessment rate of \$19.00 per single family home, increased each subsequent year by the San Francisco Bay Area CPI (Consumer Price Index) not to exceed 5% per year. In the event that the annual change in the CPI exceeds 5%, any percentage change in excess of 5% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 5%.

Since the assessments were confirmed and approved, the District commenced in fiscal year 2005-06 to expand its program and services, including operational facilities, equipment, supplies and staff. The expansion of services continued for several years and the range of services offered by the District is now stable.

Engineer's Report and Continuation of Assessments

In each subsequent year for which the assessments will be continued, the Board must preliminarily approve at a public meeting a budget for the upcoming fiscal year's costs and services, an updated annual Engineer's Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the assessments for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

The 2023-24 budget includes outlays for capital equipment, supplies, disease testing programs, vector control programs and contract abatement services, as well as funding for programs to test for, control, monitor and/or abate West Nile virus and other viruses, tick-borne diseases, and mosquitoes that are needed to provide additional vector control and public health protection services. If the Board approves this Engineer's Report for fiscal year 2023-24 and the continuation of the assessments by resolution, a notice of assessment levies will be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2023-24. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2023-24. If so confirmed and approved, the assessments will be submitted to the Marin and Sonoma County Auditors for inclusion on the property tax rolls for Fiscal Year 2023-24.

General Description of the District and Services

About the District

The Marin/Sonoma Mosquito and Vector Control District is an independent special district (not part of any county or city), that protects the usefulness, utility, desirability and livability of property and the inhabitants of property within its jurisdictional area by controlling and monitoring disease-carrying insects such as mosquitoes and ticks, and other harmful pests such as yellow jackets. The District protects the health and comfort of the public through the surveillance and/or control of vertebrate and invertebrate vectors. The District strives for excellence and leadership and embraces transparency and accountability in its service to residents and visitors. In addition, the District regularly tests for diseases carried by insects and small mammals and educates the public about how to protect themselves from vector borne diseases.

The Marin Mosquito Control District was the first in California, officially created on November 6, 1915 after the passage of the Mosquito Abatement Act in 1915. The Marin Mosquito Control District increased its service area by merging with a portion of Sonoma County in 1976. In 1982 the District annexed the City of Sonoma Mosquito Abatement District, to become the Marin/Sonoma Mosquito and Vector Control District, which included about 960 square miles serving approximately 650,000 residents. In 1996, the District formed a Benefit Assessment District (“Assessment District #1” or “Assessment #1”), in order to retain the ability to continue funding the program within its original jurisdictional boundaries at the level necessary to protect the public’s health and to maintain the living standard of property owners and residents. The District’s headquarters facility moved from San Rafael to Petaluma in 1981 and to Cotati in December 2000.

Prior to 2004 the District covered approximately a third of the total area of the two counties and was able to provide a relatively high level of services within its existing boundaries with the resources and staffing available at the time. However, as previously stated, as of 2004 there were no baseline services in the Annexation Areas. The Northwest Mosquito, Vector and Disease Control Assessment was enacted to provide funding for the Services to and for the benefit of the lands in the Annexation Areas.

The agency is governed by a Board of Trustees with 24 members: one representing each of the twenty cities located within the two entire two county area serviced by the District (Belvedere, Corte Madera, Cotati, Fairfax, Larkspur, Mill Valley, Novato, Petaluma, Rohnert Park, Ross, San Anselmo, San Rafael, Santa Rosa, Sausalito, Sebastopol, Sonoma, Tiburon, Windsor, Cloverdale and Healdsburg. Two Trustees are appointed by each County Board of Supervisors to represent each county at large. The Board's regular meetings are held at 7:00 PM on the 2nd Wednesday of every month (unless cancelled) and public attendance is welcomed.

Mosquitoes and Vector-borne Diseases in the Annexation Areas

Introduction

Following are the proposed Services, and resulting level of service, for the Annexation Areas. As previously noted, as of 2004 there was no regular mosquito control services provided in the Annexation Areas. These proposed Services were over and above the existing zero-level baseline level of service. The formula below describes the relationship between the final level of service, the existing baseline level of service, and the enhanced level of service to be funded by the proposed assessment.

Final Level of Service	=	Baseline Level of Service	+	Enhanced Level of Service
-----------------------------------	----------	--------------------------------------	----------	--------------------------------------

In this case, the baseline level of service provided before 2004 annexation was nil, and the final level of service was precisely the enhanced level of service funded by the assessment. Since the annexation was completed, the Services have been provided continuously to the annexed areas.

Summary of Services

The purpose of the Marin/Sonoma Mosquito and Vector Control District is to reduce the risk of vector-borne disease and mosquito nuisance to the residents and visitors within the District. Besides being nuisances by disrupting human activities and the use and enjoyment of public and private areas, certain insects and animals may transmit a number of diseases.

The Marin/Sonoma Mosquito and Vector Control District utilizes an Integrated Vector Management Program (IVMP) to manage vector populations (e.g., mosquitoes) and minimize the risk of vector-borne disease. For example, the District monitors and manages mosquito populations to minimize the risk of pathogen transmission (e.g., West Nile virus), disruption of human activities and the enjoyment of public and private areas, as well as the injury and discomfort that can occur to residents and livestock due to populations of biting mosquitoes. The pathogens currently of most concern are those that cause Western Equine Encephalitis (WEE), St. Louis Encephalitis (SLE), West Nile virus (WNV), dog Heartworm, Malaria, Chikungunya, Dengue Fever and Yellow Fever, which are transmitted by mosquitoes; Plague and Murine Typhus transmitted by fleas; Leptospirosis and Hantavirus Pulmonary Syndrome associated with rats and other rodents; and Lyme disease, spotted fever group Rickettsia, Babesiosis, Anaplasmosis, *Borrelia miyamotoi*, tularemia and Ehrlichiosis transmitted by ticks.

The spread of these pathogens and the diseases they cause is minimized through ongoing vector surveillance activities, source reduction, source treatment, abatement, and educational outreach. These efforts also minimize the secondary impacts vectors can have on residents, such as pain, allergic reactions, and discomfort from mosquito and yellowjacket bites. To fulfill this purpose, the District may take any and all necessary steps to control mosquitoes, monitor rodents and other vectors, and perform other related vector control services.

The services within the Annexation Area are provided at generally the same service level as is provided in the Assessment No. 1 area. Specifically, the assessment provides an adequate funding source for the continuation of the projects and programs for surveillance, prevention, abatement, and control of vectors within the Annexation Area. Such mosquito abatement and vector control projects and programs include, but are not limited to, public education, surveillance, source reduction, biological control, larvicide and adulticide applications, disease monitoring, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses (collectively “Services”). The cost of these services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to the vector control program.

The Services are further defined as follows:

- Response to mosquito problems as well as other pestiferous or disease transmitting organisms.
- Control of mosquito larvae in sources such as catch basins, industrial drains, agricultural sources, ditches, drain lines, vaults, wastewater treatment plants, under buildings, residences, horse troughs, freshwater marshes, salt marshes, creeks, septic systems and other sources.

- Control of rodents through public education, exclusionary methods and information dissemination.
- Monitoring of Hantavirus-bearing rodents, and other harmful vectors, such as Wood Rats, Deer Mice, Harvest Mice, and Meadow Voles, through property inspection, recommendations for exclusion, control, and public education.
- Surveying and analyzing mosquito larvae population data to assess public health risks and allocate control efforts.
- Monitoring of mosquito populations using various types of adult mosquito traps.
- Monitoring for pathogens carried and transmitted by mosquitoes and other arthropods, such as Encephalitis and West Nile viruses.
- Testing of mosquito pools, and assisting State and local public health agencies with blood analytical studies.
- Distributing printed material, brochures, social media messaging, media materials that describe what residents, employees and property owners can do to keep their homes and property free of mosquitoes and other vectors.
- Cooperating with the California Department of Public Health Services and State Universities to survey and identify arthropod-borne pathogens such as Lyme disease and Plague found in parks, on trails and other locations frequented by property owners and residents.
- Facilitating testing and monitoring for pathogens carried and transmitted by ticks, such as Lyme disease, Ehrlichiosis, spotted fever group Rickettsia, and Babesiosis.
- Monitoring and/or advising residents on controlling other potentially hazardous organisms and vectors such as ticks, mites, and fleas.
- Educating property owners and residents about the risks of diseases transmitted by insects and small mammals and how to better protect themselves and their pets.
- Assisting government agencies and universities in testing for Hantavirus, Arenavirus, Plague and other pathogens carried by small mammal populations.
- Monitoring of new and emerging vectors such as the Asian Tiger mosquito and Yellow fever mosquito.
- Testing for and control of new and emerging pathogens.

The District protects the public from vector-borne pathogens and injury and discomfort caused by mosquitoes in an environmentally compatible manner, through a coordinated set of activities and methods collectively known as the Integrated Vector Management Program (IVMP) as mentioned earlier. For all vector species, pathogens, and disease, public education is a primary control and prevention strategy. In addition, the District determines the abundance of vectors and the risk of vector-borne pathogen transmission or discomfort through evaluation of public service requests, communication with the public and agencies, and field and laboratory surveillance activities. If mosquito populations, for example, exceed or are anticipated to exceed predetermined guidelines, District staff employs the most efficient, effective, and environmentally sensitive means of control for the situation. Where feasible, water management or other source reduction activities (e.g., physical control) are instituted to reduce vector production. In some circumstances, the District also uses biological control such as the planting of mosquitofish. When these approaches are not effective or are otherwise inappropriate, pesticides are used to treat specific vector producing or vector-harboring areas.

New Zone of Benefit within the Annexation Areas (West Marin)

At its meeting on May 11, 2016, the District's Board ratified a four-year agreement between the District and the West Marin Mosquito Council. The agreement specifies and emphasizes certain approaches to mosquito control that are consistent with the District's IVMP, although certain methods are emphasized over others and some materials are not applied within this area. Other materials, such as Merus 3.0 mosquito adulticide, are used exclusively within the area. The differences in the manner in which the services are provided are considered worthy of recognition with a new zone of benefit to be known as West Marin Zone of Benefit. The geographic areas covered by the agreement includes the areas of Marin County that are within the boundaries of the Annexation Areas. The "Zones of Benefit" section in this Report includes more information about the District's Zones of Benefit.

Vectors and Vector-Borne Diseases in the District Service Area

The District undertakes activities through its Integrated Vector Management Program designed to control the following vectors of pathogens and disease (as well as discomfort and injury) within the District:

Mosquitoes

Certain species of mosquitoes found in Marin and Sonoma Counties can transmit Malaria, St. Louis Encephalitis, Western Equine Encephalomyelitis, West Nile virus, and other encephalitis viruses. Several species of mosquitoes found locally are also capable of transmitting dog heartworm. Although some species of mosquitoes have not been shown to transmit pathogens, all species can cause human discomfort when the female mosquito bites to obtain blood. Reactions range from irritation in the area of the bite, to severe allergic reactions or secondary infections resulting from scratching the irritated area. Additionally, an abundance of mosquitoes can cause economic losses, and a reduction in the use or enjoyment of recreational, agricultural, or industrial areas.

Of the world's 3,000 mosquito species, more than 50 live in California, and 23 have been identified in Marin and Sonoma Counties. Continuous surveillance and special control efforts are aimed at the most problematic species including: *Aedes dorsalis*, *Aedes squamiger*, *Aedes sierrensis*, *Culex pipiens*, and *Culex tarsalis*. The following table displays the most common mosquitoes in the District.

Mosquito	Common Name	Larval Habitats	Biting Behavior		Approximate Flight Ranges	Medical Importance/Vector Issues
			Host(s)	Time of Day		
<i>Aedes dorsalis</i>	Pale marsh mosquito	Coastal salt marshes, inland alkaline areas	<ul style="list-style-type: none"> • Large and likely small mammals • Humans 	Day and night	20 miles	<ul style="list-style-type: none"> • Western equine encephalitis • Vector – Aggressive biter of humans, pain, discomfort, allergic reactions • Livestock health issues
<i>Aedes sierrensis</i>	Western treehole mosquito	Treeholes, tires, containers	<ul style="list-style-type: none"> • Small mammals • Humans 	Dusk and day	Less than 1 mile	<ul style="list-style-type: none"> • Dog heartworm • Vector – Aggressive biter of humans, pain, discomfort, allergic reactions
<i>Aedes squamiger</i>	California salt marsh mosquito	Coastal salt marshes	<ul style="list-style-type: none"> • Humans • Large mammals 	Dusk and day	10 – 20 miles	<ul style="list-style-type: none"> • Vector – Aggressive biter of humans, pain, discomfort, allergic reactions
<i>Aedes washinoi</i>	Flood water mosquito	Coastal ground pools, inland shaded pools, flooded habitats	<ul style="list-style-type: none"> • Humans • Large mammals 	Dusk and day	Less than 1 mile	<ul style="list-style-type: none"> • Vector – Aggressive biter of humans, pain, discomfort, allergic reactions
<i>Culex tarsalis</i>	Western encephalitis mosquito	Agricultural, commercial, man-made or natural sources	<ul style="list-style-type: none"> • Birds • Mammals • Humans 	Dusk and dawn	10 – 15 miles	<ul style="list-style-type: none"> • St. Louis encephalitis • Western equine encephalitis • West Nile virus
<i>Culex pipiens</i>	House mosquito	Polluted water, septic tanks, catch basins, residential and commercial sources	<ul style="list-style-type: none"> • Birds • Mammals • Humans 	Night	Less than 1 mile	<ul style="list-style-type: none"> • St. Louis encephalitis • West Nile virus • Vector – Can be an aggressive biter of humans, pain, discomfort, allergic
<i>Culex erythrorhax</i>	Tule mosquito	Ponds, lakes, and marshes with tules and cattails	<ul style="list-style-type: none"> • Birds • Humans 	Dusk and day (shaded areas)	Less than 2 miles	<ul style="list-style-type: none"> • West Nile virus • Vector – Aggressive biter of humans, pain, discomfort, allergic reactions
<i>Culex stigmatosoma</i>	Banded foul water mosquito	Polluted water, dairy ponds, sewer ponds, log ponds	<ul style="list-style-type: none"> • Birds • Humans 	Night	Less than 10 miles	<ul style="list-style-type: none"> • St. Louis encephalitis • West Nile virus
<i>Anopheles freeborni</i>	Western malaria mosquito	Irrigation ditches, rain pools, margins of lakes and streams, rice fields	<ul style="list-style-type: none"> • Large mammals • Humans 	Dusk and dawn	10 miles	<ul style="list-style-type: none"> • Malaria • Vector – Can be an aggressive biter of humans, pain, discomfort, allergic reactions
<i>Anopheles punctipennis</i>	Woodland malaria mosquito	Cool, shaded, grassy pools in streams and creeks	<ul style="list-style-type: none"> • Large mammals 	Dusk and day	More than 1 mile	<ul style="list-style-type: none"> • Malaria
<i>Anopheles franciscanus</i>	- none -	Shallow, sunlit pools with algae	<ul style="list-style-type: none"> • Large mammals 	Dusk and dawn	Less than 1 mile	<ul style="list-style-type: none"> • Vector – Large adult populations can result in the biting of humans
<i>Culiseta incidens</i>	Cool-weather mosquito	Shaded, clear, natural or man-made sources	<ul style="list-style-type: none"> • Large mammals • Humans 	Dusk and dawn	Less than 5 miles	<ul style="list-style-type: none"> • Vector – human pain, discomfort, allergic reactions
<i>Culiseta inornata</i>	Large winter mosquito	Sunlit ground pools or man-made sources	<ul style="list-style-type: none"> • Large mammals • Humans 	Dusk and dawn	Less than 5 miles	<ul style="list-style-type: none"> • Vector – Can be an aggressive biter of humans pain, discomfort, allergic reactions
<i>Culiseta particeps</i>	none	Freshwater marshes, ponds and creeks, woodland pools	<ul style="list-style-type: none"> • Large mammals • Humans 	Dusk and dawn	Less than 3 miles	<ul style="list-style-type: none"> • Vector – human pain, discomfort, allergic reactions

Ground-Nesting Yellowjackets

Ground-nesting yellowjackets have a painful sting and bite, can fly moderate distances, and are found throughout the District. More significantly, yellowjacket stings can result in anaphylactic shock and rapid death for the approximately 0.5% of the public with severe allergies.

Rodents

Rodents are present in the District including the Dusky-footed Wood Rat (*Neotoma fuscipes*), the Norway Rat (*Rattus norvegicus*), the Roof Rat or Black Rat (*Rattus rattus*) and the Deer Mouse (*Peromyscus maniculatus*), and are subjects of District action. In addition to being unsanitary, rodents harbor and transmit a variety of organisms that infect humans. Rats are hosts to the worm that causes trichinosis in humans. Humans may become infected when they eat poorly cooked meat from a pig that has eaten an infected rat. Rodent urine may contain the bacterium that causes Leptospirosis, and their feces may contain Salmonella bacteria. Infected rat fleas may transmit Bubonic Plague and Murine Typhus. Rat bites may cause Bacterial Rat-bite Fever or infection. *P. maniculatus* can transmit Hantavirus through bodily excretions. Gnawing by rats causes damage to woodwork and electrical wiring, resulting in short circuits and potential fires. Additionally, an abundance of rats can cause economic losses, loss of use of public recreational areas, and loss of the enjoyment of property. Dusky-footed Wood Rats carry bacterial infections that may be passed on to humans, horses, and domestic pets by the bite of tick vectors. Diseases of concern include Lyme Borreliosis (i.e. Lyme disease), Babesiosis, spotted fever group *Rickettsia*, and Ehrlichiosis.

Other Animals of Importance

Although certain animal species such as bats, ground squirrels, fleas, ticks, opossums, wood rats and house mice would not be regularly controlled, these animals play important roles in the transmission of Plague, Murine Typhus, Hantavirus, or Lyme disease and may be surveyed for pathogens. The District routinely provides education and consulting services to the public about disease risk associated with these vectors and appropriate measures to protect human health. In extreme cases where the transmission of a pathogen or the occurrence of disease is likely, as with the other District activities, control efforts may be employed. Control of these animals would be done in consultation with the California Department of Public Health, Marin and Sonoma County Public Health Departments, Marin and Sonoma County Animal Control Departments, Marin and Sonoma County Agricultural Commissioner's Offices, and other State and local agencies.

Most of the vectors mentioned above are extremely mobile and cause the greatest hazard or discomfort away from their breeding site. Each of these potential vectors has a unique life cycle and most of them occupy different habitats. In order to effectively control these vectors, an Integrated Vector Management Program must be employed. District policy is to identify those species that are currently vectors, to recommend techniques for their prevention and control, and to anticipate and minimize any new interactions between vectors and humans.

Integrated Vector Management

The District's Integrated Vector Management Program (IVMP) (also generally referred to as Integrated Pest Management or IPM) is a long-standing, ongoing program of surveillance and control of mosquitoes and other vectors of human disease and discomfort. The program consists of six types of activities:

1. Surveillance for vector populations, vector habitats, disease pathogens, and public distress associated with vectors; this includes trapping and laboratory analysis of vectors to evaluate populations and disease threats, direct visual inspection of known or suspected vector habitats, the use of all-terrain vehicles and boats to access remote areas, maintenance of access paths, and public surveys.
2. Public education to encourage and assist reduction or prevention of vector habitats and prevent human vector interaction on private and public property.
3. Management of vector habitat, especially through water control and maintenance or improvement of channels, tide gates, levees, and other water control facilities, etc. (i.e., Source Reduction/Physical Control).
4. Vegetation management to improve surveillance and/or reduce vector populations.
5. Rearing, stocking, and provision to the public of the mosquitofish *Gambusia affinis*; application of mosquito larvicides, such as materials containing the bacterium *Bacillus sphaericus* or *Bacillus thuringiensis israelensis* (i.e., Bti); and possibly the use of other predators or pathogens of vectors ("Biological Control").
6. Application of non-persistent selective insecticides to reduce populations of larval or adult mosquitoes and other invertebrate threats to public health ("Chemical Control").

The District's activities address two basic types of vectors – mosquitoes and other insects, and rodents – but both share general principles and policies including identification of vector problems; responsive actions to control existing populations of vectors, to prevent new sources of vectors from developing, and to manage habitat to minimize vector production; education of landowners and others (e.g., agencies) on measures to minimize vector production or interaction with vectors; and provision and administration of funding and institutional support necessary to accomplish these goals.

In order to accomplish effective and environmentally sound vector management, the manipulation and control of vectors must be based on careful surveillance of their abundance, distribution, habitat (potential abundance), pathogen load, and potential contact with people; the establishment of treatment guidelines; and appropriate selection from a wide range of control methods. This dynamic combination of surveillance, treatment guidelines, and use of multiple control activities in a coordinated program is generally known as Integrated Pest Management.

The District's Integrated Vector Management Program, like any other IPM program, by definition involves procedures for minimizing potential environmental impacts. The District's program employs IPM principles by first determining the species and abundance of vectors through evaluation of public service requests and field surveys of immature and adult vector populations, and then, if the populations exceed predetermined guidelines, using the most efficient, effective, and environmentally compatible means of control. For all vector species, public education is an important control strategy, and for some vectors (rodents, ticks) it is the District's primary control method. In some situations, water management or other physical control activities (historically known as source reduction) can be instituted to reduce vector habitat and production. The District also uses biological control such as the planting of mosquitofish in some settings. When these approaches are not effective or are otherwise inappropriate, pesticides are used to treat specific vector-producing or vector-harboring areas.

In June 2016, after four years of work, the District certified a comprehensive Programmatic Environmental Impact Report that assessed the District's IVMP. This document incorporates many best management practices and is available on the District's website. The PEIR serves as a valuable technical resource and guide for staff, local, state and federal agencies as well as for the general public.

In order to maximize familiarity by the operational staff with specific vector sources in the project area, the District is divided into operational zones. Most zones have assigned to them a full-time vector control technician, and sometimes a vector control aide on a seasonal basis. These staff member's responsibilities include public and agency communication and education, minor physical control, inspection and treatment of known vector sources, finding and controlling new sources, and responding to service requests from the public.

Vector control activities are conducted at a wide variety of sites throughout the District's project area. These sites can be roughly divided into natural type (e.g., natural, restored, enhanced, or manmade simulating natural) sites such as vernal pools and other seasonal wetlands, tidal marshes creeks, diked marshes etc., or anthropogenic type sources such as, storm water detention basins, flood control channels, spreading grounds, street drains and gutters, wash drains, irrigated pastures, septic systems, swimming pools, tire piles, ornamental ponds and agricultural ditches, etc.

Surveillance and Site Access

Prior to the annexation no surveillance was conducted in the Annexation Areas. The assessment provides for establishment and continuation of a surveillance program within and proximate to the properties in the Annexation Areas. Surveillance is conducted in a manner based upon equal spread of resources throughout the District boundaries, focusing on areas of likely sources. Treatment strategies are based upon the results of the surveillance programs, and are specifically designed for individual areas.

Based on a preliminary investigation of the Annexation Areas, the District found mosquito sources and potential sources scattered throughout the area. All properties within the Annexation Areas are within mosquito-flying range of one or more mosquito sources. Furthermore, prior to the annexation, the area suffered from the presence of mosquitoes, with a large number of sources and the lack of any organized mosquito control efforts or program.

In addition to the disruption of human activities and causing our environment to be uninhabitable, certain insects and animals may transmit a number of pathogens. The pathogens of most concern in Marin and Sonoma Counties are West Nile virus, St. Louis Encephalitis (SLE) and Western Equine Encephalomyelitis (WEE) transmitted by mosquitoes; Rabies transmitted by skunks; Plague and Murine Typhus transmitted by fleas; Leptospirosis and Hantavirus Pulmonary Syndrome associated with rats and other rodents; and Lyme Disease, Babesiosis, and Ehrlichiosis transmitted by ticks.

Mosquito populations are surveyed using a variety of field methods and traps. Small volume mosquito “dippers” (e.g., small cup of approximately 12 ounces attached to a wooden or aluminum pole) and direct observation are used to evaluate larval populations. Staff also respond to service requests from the public, make field landing counts, deploy light traps, host seeking traps and oviposition traps to evaluate adult mosquito populations. In 2013, using BG-Sentinel traps, the District began surveillance for the invasive species of *Aedes* mosquitoes (*aegypti* and *albopictus*) that have become established in twelve counties of California. In 2014, the surveillance program was refined and modified to use ovicups and Autocidal Gravid Ovitrap. To date the invasive species have not been detected within the District’s service area. These mosquitoes are capable of transmitting the pathogens that cause Zika, dengue fever, Chikungunya, Japanese Encephalitis, Yellow Fever and other diseases. In coordination with the County Health Officers, the District prepared a Zika virus response plan during 2016. An Invasive *Aedes* Response Plan is also in place.

Mosquito-borne pathogens are also surveyed using adult mosquitoes, and wild birds. Adult mosquitoes are collected and tested for infection with West Nile virus, SLE and WEE. Collection is made with small light, host seeking, or oviposition traps. Host seeking traps are typically baited with carbon dioxide in the form of dry ice. Although traps are typically placed in vegetated areas, care is taken to ensure that placement of traps does not significantly damage any vegetation.

Surveillance also is conducted to determine vector habitat (e.g., standing water) and the effectiveness of control operations. Inspections are conducted using techniques to minimize the potential for environmental impacts. Staff routinely uses pre-existing access points such as roadways, open areas, walkways, and trails. Vegetation management (e.g., trimming trees and vines, clearing paths through brush) is conducted where overgrowth precludes safe and efficient access. All of these actions only result in a temporary/localized physical change to the environment with regeneration/regrowth occurring within a short period of time.

In order to access various sites throughout the District for surveillance and for control, District staff utilizes specialized equipment such as light trucks, all-terrain vehicles, boats, Unmanned Aerial Systems (UAS) and helicopters. District policies on use of this equipment are designed to avoid environmental impact.

The District currently participates in a dead bird surveillance program managed by the California Department of Public Health (CDPH). Dead birds that are discovered by the public are reported to CDPH and screened for potential testing. If the bird is found to be suitable for testing, the District is notified. It then collects and processes the bird before shipping a sample swab taken from the bird to an authorized laboratory (e.g., U.C. Davis Center for Vector-Borne Disease, now known by the acronym DART) for testing.

The District's jurisdictional powers allow for testing for the presence of Plague and Murine Typhus by collecting ground squirrels, wild rodents, opossums, and fleas. Historically the District has partnered with other public health agencies (e.g., CDPH) to perform this work. (Currently the District does not anticipate it would provide this service due to a lack of staffing and certified specialists to perform the work.) Testing for the presence of Hantavirus Pulmonary Syndrome can be conducted by collecting wild rodents. Small animals can be trapped using live traps baited with food. The traps would be set in the afternoon and would be collected within 24 hours. The animals would be anesthetized and blood, tissue, and/or flea samples would be obtained. Threatened and endangered species and other legally protected animals that might become trapped would be released immediately and would not be used in these tests.

Education

The primary goals of the District's activities are to minimize vector populations, the potential for pathogen transmission, and the occurrence of disease by managing vector habitat while protecting habitat values for their predators and other beneficial organisms. Vector prevention for example, is accomplished through public education, including site-specific recommendations on water and land use, and by physical control (discussed in a later section).

The District's education program teaches K-12 school students, property owners, residents and agencies how to recognize, prevent, and suppress vector production and harborage on their properties. This part of the District's Services is accomplished through the distribution of brochures, fact sheets, newsletters, participation in local fairs and events, presentations to community organizations, contact with technicians in response to service requests, social media, public service announcements and news releases. Public education also includes a K-12 school program to teach children about vector biology, how to responsibly eliminate vector-breeding sources or reduce vector-human interaction, and to educate their parents or guardians about the District's services.

Control of Mosquitoes

The District's objective is to provide an area-wide level of consistent mosquito control such that all properties will benefit from reduced levels of mosquitoes. Surveillance and monitoring are provided on a District wide basis.

Mosquito control is based upon and driven by vector biology and surveillance. When a mosquito source produces mosquitoes in significant numbers, a technician will generally work with landowners or responsible agencies to reduce the habitat value of the site for mosquitoes (source reduction/physical control). If this is ineffective, not immediately obtainable, or inappropriate for the given site, the technician will determine the best method of treatment, including biological control and chemical control.

Physical Control

The District physically manipulates and manages mosquito habitat areas (breeding sources) when appropriate to reduce mosquito production. This may include removal of containers and debris, removing standing water from unmaintained swimming pools and spas, removal of vegetation or sediment interrupting water flow, rotating stored water, pumping and/or filling sources, improving drainage and water circulation systems, breaching or repairing levees, and installing, improving, or removing culverts, tide gates, and other water control structures in wetlands. Mosquito source reduction and physical manipulation carried out in sensitive habitats is performed in consultation with the appropriate regulatory agencies.

Biological Control

The mosquitofish, *Gambusia affinis*, is the District's primary biocontrol agent used against mosquitoes. Mosquitofish are not native to California, but have been widely established in the state since the early 1920's, and now inhabit most natural and constructed water bodies. The District maintains mosquitofish in large tanks. District technicians place mosquitofish in contained man-made settings where either previous surveillance has demonstrated a consistently high production of mosquitoes, or where current surveillance indicates that mosquito populations would likely exceed chemical control guidelines without prompt action. Mosquitofish are also made available to property owners and residents to control mosquito production in artificial containers, such as ornamental fishponds, water plant barrels, horse troughs, and abandoned swimming pools.

Chemical Control (for mosquitoes and other vectors)

Since many mosquito-breeding sources cannot be adequately controlled with physical control measures or mosquitofish, the District also uses biological materials and chemical insecticides approved by the US Environmental Protection Agency, the California Department of Pesticide Regulation, and other environmental agencies, to control mosquito production where observed mosquito production exceeds District guidelines. When field inspections indicate the presence of vector populations that meet District guidelines for chemical control (including abundance, density, species composition, proximity to human settlements, water temperature, presence of predators, and so forth), District staff applies these materials to the site in strict accordance with the label instructions. The primary types of materials used against mosquitoes are selective larvicides. In addition, if large numbers of adult mosquitoes are present and potential public health issue or actual public health issue exists, the District may apply low persistence aerosol adulticides utilizing ultra-low volume fogging methods to obtain control.

Mosquito Larvicides: Depending on time of year, water temperature, organic content, mosquito species present, larval abundance and density, and other variables, larvicide applications may be repeated at any site at recurrence intervals ranging from annually to weekly. Larvicides routinely used by the District include methoprene (e.g., Altosid and MetaLarv) and Bti (*Bacillus thuringiensis israelensis*) and Bs (*Bacillus sphaericus*). Spinosad is also used in certain circumstances.

1. Methoprene is a biochemical, synthetic juvenile hormone designed to disrupt the transformation of a juvenile mosquito into an adult. It is applied either in response to observed populations of mosquito larvae at a site, and/or as a sustained-release product that can persist for up to four months. Application can be by hand, ATV, watercraft, Unmanned Aerial Systems (UAS) or aircraft (e.g., helicopter).
2. In past years the District has used Agnique, which is the trade name for a surface film larvicide, comprised of ethoxylated alcohol. The District has almost completely exhausted its stocks of this product, and as it is no longer manufactured the District now uses larvicide oils such as CoCoBear and BVA2 oils as larvicides and pupacides.
3. Bti (*Bacillus thuringiensis israelensis*) is a bacterium that is ingested by larval mosquitoes and disrupts their gut lining, leading to death before pupation. Bti is applied by the District as a liquid or bonded to inert substrate (e.g., sand, corncob granules) to assist penetration of vegetation. Persistence is low in the environment, and efficacy depends on careful timing of application relative to the larval instar. Therefore, use of Bti requires frequent inspections of larval sources during periods of larval production, and may require frequent applications of material. Application can be made by hand, ATV, watercraft, Unmanned Aerial Systems (UAS) or aircraft (e.g., helicopter).

4. *Bacillus sphaericus*, which has been renamed *Lysinibacillus sphaericus*. is another biological larvicide. The mode of action is similar to that of Bti. *B. sphaericus* is better suited for use at sites with higher levels of organic content in the water.
5. Spinosad, a mixture of Spinosad A and D, is biologically derived from the fermentation of *Saccharopolyspora spinosa*, a naturally occurring organism found in soil. It is available in various formulations, including extended release products that are used where appropriate.

Mosquito Adulticides: In addition to chemical control of mosquito larvae, the District also performs ultra-low volume applications of mosquito control materials for control of adult mosquitoes - if thresholds are met, including species composition, population density (as measured by landing count or trapping of adult mosquitoes), proximity to human populations, and/or potential for the transmission of a pathogen and/or occurrence of disease (i.e. injury and discomfort). As with larvicides, adulticides are applied in strict conformance with label requirements.

Other Insecticides: In addition to direct chemical control of mosquito populations, the District also applies insecticides to control ground-nesting yellowjackets that pose an imminent threat to humans, pets, or livestock. This activity is triggered by a public request for assistance, rather than in response to direct population monitoring. Drione®, DeltaDust® and Wasp-Freeze® are insecticides used by the District to control ground-nesting yellowjackets. The potential environmental impacts of these materials is minimal because (1) their active ingredients include pyrethrins, deltamethrin, allethrin, and phenothrin, (2) the application rates are minimal, and (3) the mode of application, into underground nests, further limits the potential for environmental exposure from these materials.

Control of Other Vectors

Stinging Insect Control

Ground-nesting yellowjackets that pose an imminent threat to humans, livestock or pets are controlled by the District. However, the District does not control any yellowjackets that are located inside or on a structure. Aerial yellowjacket nests are treated to protect the health and safety of District residents under special circumstances. If a technician finds that a stinging insect hive is located inside a structure or above ground, the resident is given a copy of a referral list which contains the names of pest control companies and Bee Keeper's Associations in Marin and Sonoma County that are certified for structural control or removal of stinging insects. If a District technician elects to treat stinging insects, he or she applies an insecticide directly to the insect nest, in accordance with District policies and the product label. Care is taken to avoid any unwanted drift and harm to other organisms. Sometimes staff place tamper-resistant traps or bait stations, selective for the target insect, in the vicinity of the problem insects. Bee swarms located by District technicians are referred to Bee Keepers in Marin or Sonoma County for removal.

Rodent Control

The District's Rodent Prevention and Control Program is designed to provide detailed information and guidance to the public. The program, which includes site visits where indicated, is based on the principles of exclusion, and the implementation of best management practices to control rat and mice populations inside and outside of the home or business. In providing information to the public, District staff stresses the importance of preventing rodent access into the building, and property management and maintenance designed to preclude the presence of rodent habitat.

Rat control can often be necessary at the community and neighborhood levels and require cooperation and collaboration amongst neighbors. The District makes staff available to give informational presentations to communities in these situations. District staff also works with other local government agencies to provide information to the public and assist in remedying especially problematic situations.

Rodent Prevention and Control Program Operations Overview

District staff answers phone calls and take inquiries from the public regarding rats. General information regarding rodent issues is also provided through the routinely updated District website and printed literature.

Specific issues and service provision are handled by a full-time Rodent Specialist, who answers phone calls/requests for information from members of the public or agencies with specific issues or problematic situations.

The Rodent Specialist provides information regarding rodent control, prevention, exclusion, and vector-borne disease. If deemed necessary and appropriate, a service request is made for an onsite visit. Subsequently, a rodent inspection is performed with an accompanying report. If applicable, information is provided regarding:

- Rodent habitat
- Property maintenance/BMPs
- Exclusion
- Trapping
- Disinfection
- Disposal
- Community/neighborhood presentation

District staff provides community outreach and educational materials and information regarding rodent issues at public events, special presentations held throughout the year, and when communicating with the public in the field.

Control of Other Animals

The District may control other animals, such as ground squirrels and fleas, in response to the threat of disease transmission to humans. These animals would only be controlled after consultation with local and State health officials. In specific situations, control of other vectors will be considered either as policy of the Board of Trustees or as directed by management.

Service Requests

Prior to 2004 the District did not respond to service requests originating from outside of its existing boundaries. After the assessment was approved in 2004, the District has responded to thousands of service requests originating within the Annexation Areas, providing the same level of service as the pre-existing District jurisdiction. Any property owner, business or resident in the District's Service Area can contact the District to request vector control related services or inspections, and a District field technician will respond as promptly as possible to the property to evaluate the situation and to perform appropriate surveillance and control services. The District responds to all service requests in as timely a manner as possible, regardless of location.

Estimate of Cost

FIGURE 1 – ESTIMATE OF COST, FISCAL YEAR 2023-24

MARIN / SONOMA MVCD				
Northwest Mosquito, Vector & Disease Control Assessment (Assessment No. 2)				
Estimate of Cost				
Fiscal Year 2023-24				
Vector Control Services and Related Expenditures				
Salaries, Wages and Benefits				\$835,462
Services and Supplies				\$353,090
Capital Replacement				\$43,824
				\$1,232,376
Less:				
District Contribution for General Benefit & Other Revenue Sources¹				
Ad Valorem Taxes				(\$781,080)
Interest Earned				\$0
Misc. Income / Contracts				\$0
Transfer to/from Reserves				\$719,377
				(\$61,703)
				\$1,170,673
Total Vector Control Services				
(Net Amount to be Assessed)				
Budget Allocation to Property				
	Total Parcels	Total SFE Units ²	Asmt / SFE ³	Total Assessment ⁴
Marin County - Zone West Mar	6,439	5,887	\$31.52	\$185,554
Sonoma County - Zone A	35,158	31,030	\$31.52	\$978,066
Sonoma County - Zone B	395	234	\$30.14	\$7,053
	41,992	37,151		\$1,170,673

Notes to Estimate of Cost:

1. As determined in the following section, at least 5% of the cost of the Services paid by the assessments must be funded from other funding sources to cover any general benefits from the improved Services. Therefore, out of the total cost to provide the improved Services of \$1,170,673, the District must contribute at least \$58,533 (5%) from sources other than the assessments. The District will contribute \$61,703, which is over 5% of the total cost of providing the improved Services. This contribution covers any general benefits from the Services.
2. SFE Units means Single Family Equivalent benefit units. See the section "Assessment Apportionment" for further definition.
3. The assessment rate per SFE is the total amount of assessment per Single Family Equivalent benefit unit.
4. The proceeds from the assessments will be deposited into a special fund for the Assessment. Funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year. The Total Assessment Budget is the sum of the final property assessments rounded to the lower penny to comply with the County Auditors' levy submission requirements. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to be assessed.

Historical Summary of Assessments by County – Assessment No. 2

The figure below depicts a historical summary of the Assessment No. 2 annual rates, the number of SFE (Single Family Equivalent) units, total assessment and the increase on assessment compared to the year before for Marin and Sonoma Counties.

FIGURE 2 – ASSESSMENT NO. 2 HISTORY

MS-MVCD Assessment No.2		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2005-06	\$19.00	5,559	\$105,627	\$105,627	29,412	\$558,736	\$558,736
2006-07	\$19.36	5,602	\$108,448	\$2,821	29,588	\$572,826	\$14,091
2007-08	\$19.36	5,596	\$108,341	(\$108)	29,631	\$573,660	\$834
2008-09	\$19.36	5,668	\$109,730	\$1,389	29,808	\$577,087	\$3,427
2009-10	\$19.36	5,701	\$110,370	\$640	29,992	\$580,644	\$3,557
2010-11	\$19.36	5,781	\$111,917	\$1,547	30,018	\$580,959	\$315
2011-12	\$19.36	5,758	\$111,473	(\$444)	29,954	\$579,709	(\$1,250)
2012-13	\$19.92	5,759	\$114,720	\$3,247	29,977	\$596,957	\$17,248
2013-14	\$20.88	5,767	\$120,424	\$5,704	29,998	\$626,146	\$29,189
2014-15	\$21.68	5,770	\$125,099	\$4,675	30,078	\$651,882	\$25,737
2015-16	\$22.24	5,792	\$128,823	\$3,724	30,131	\$669,885	\$18,003
2016-17	\$24.76	5,809	\$143,836	\$15,013	30,278	\$749,433	\$79,548
2017-18	\$25.64	5,817	\$149,148	\$5,312	30,314	\$777,001	\$27,568
2018-19	\$26.40	5,840	\$154,186	\$5,038	30,400	\$802,297	\$25,296
2019-20	\$27.58	5,890	\$162,459	\$8,274	30,326	\$836,111	\$33,814
2020-21	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970
2021-22	\$28.82	5,918	\$170,557	\$3,399	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766
2023-24	\$31.52	5,887	\$185,554	\$16,237	31,264	\$985,118	\$83,836

Summary of Assessments by County for FY 2023-24

The figure below reflects the Assessment No. 2 summaries for Marin and Sonoma Counties for fiscal year 2023-24: total number of parcels in each county, number of parcels assessed, SFE unit count, and the total assessment to be placed on assessable parcels in each county for fiscal year 2023-24.

FIGURE 3 – ASSESSMENT SUMMARY – FISCAL YEAR 2023-24

Fiscal Year 2023-24 Assessment No. 2	Parcels in Assessment No.2	Parcels Assessed	SFE Units	Assessment
Marin County - West Marin	6,439	5,569	5,887	\$185,554
Sonoma County - Zone A	35,158	30,405	31,030	\$978,066
Sonoma County - Zone B	395	364	234	\$7,053
Total SFE	42,060	36,401	36,307	\$1,170,673

Method of Assessment

This section of the Report explains the benefits to be derived from the Services provided by the District, and the methodology used to apportion the total assessment to properties within the Northwest Mosquito, Vector and Disease Control Assessment Annexation Area.

The Northwest Mosquito, Vector and Disease Control Assessment Annexation Area consists of all assessor parcels as defined by the approved boundary description, covering generally the North and West/coastal areas of Sonoma County and the West/coastal areas of Marin County as defined within the area of the boundary diagram included within this Engineer's Report (see the assessment roll for a list of all the parcels included in the proposed Mosquito and Disease Control Assessment).

The Marin/Sonoma Mosquito and Vector Control District's boundary is coterminous with the counties of Marin and Sonoma now that the annexation has been accomplished. Prior to the annexation in 2004, mosquito abatement programs, projects and services were not provided in the Annexation Area by the Marin/Sonoma Mosquito and Vector Control District or any other public agency. The proposed assessments now allow the District to provide its vector abatement and disease control services throughout the Annexation Area.

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Annexation Areas over and above general benefits conferred on real property in the assessment area or to the public at large. Special benefit is calculated for each parcel in the Annexation Areas.

1. Identification of total benefit to the properties derived from the Services
2. Calculation of the proportion of these benefits that are special vs. general
3. Determination of the relative special benefit within different areas within the Annexation Areas
4. Determination of the relative special benefit per property type and property characteristic
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type and property characteristics,

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits from the proposed Services. With reference to the engineering requirements for property related assessments, under Proposition 218 an engineer must determine and prepare a report evaluating the amount of special and general benefit received by property within the Unprotected Area as a result of the improvements or services provided by a local agency. The special benefit is to be determined in relation to the total cost to that local entity of providing the service and/or improvements.

Proposition 218 as described in Article XIID of the California Constitution has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The benefit factors discussed in the following sections, when applied to property in the Annexation Areas confer special benefits to property and ultimately improve the safety, utility, functionality and usability of property in the Annexation Areas. These are special benefits to property in the Annexation Areas in much the same way that storm drainage, sewer service, water service, sidewalks and paved streets enhance the utility and functionality of each parcel of property served by these services and improvements, providing them with more utility of use and making them safer and more usable for occupants.

It should also be noted that Proposition 218 includes a requirement that existing assessments in effect upon its effective date were required to be confirmed by either a majority vote of registered voters in the assessment area, or by weighted majority property owner approval using the new ballot proceeding requirements. However, certain assessments were excluded from these voter approval requirements. Of note is that in California Constitution Article XIID Section 5(a) this special exemption was granted to assessments for sidewalks, streets, sewers, water, flood control, drainage systems and vector control. The Howard Jarvis Taxpayers Association explained this exemption in their Statement of Drafter's Intent:

*"This is the "traditional purposes" exception. These existing assessments do not need property owner approval to continue. However, future assessments for these traditional purposes are covered."*³

³ Howard Jarvis Taxpayers Association, "Statement of Drafter's Intent", January 1997.

Therefore, the drafters of Proposition 218 acknowledged that vector control assessments were “traditional” and therefore acknowledged and accepted use.

Since all assessments, existing before or after Proposition 218 must be based on special benefit to property, the drafters of Proposition 218 by implication found that vector control services confer special benefit on property. Moreover, the statement of drafter’s intent also acknowledges that any new or increased vector control assessments after the effective date of Proposition 218 would need to comply with the voter approval requirements it established. This is as an acknowledgement that additional assessments for such “traditional” purposes would be established after Proposition 218 was in effect. Therefore, the drafters of Proposition 218 clearly recognized vector assessments as a “traditional” use of assessments, acknowledged that new vector assessments may be formed after Proposition 218 and by implication were satisfied that vector control services confer special benefit to properties.

The Legislature also made a specific determination after Proposition 218 was enacted that vector control services constitute a proper subject for special assessment. Health and Safety Code section 2082, which was signed into law in 2002, provides that a district may levy special assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs. The intent of the Legislature to allow and authorize benefit assessments for vector control services after Proposition 218 is shown in the Assembly and Senate analysis the Mosquito Abatement and Vector Control District Law where it states that the law:

Allows special benefit assessments to finance vector control projects and programs, consistent with Proposition 218.⁴

Therefore, the State Legislature unanimously determined that vector control services are a valuable and important public service that can be funded by benefit assessments. To be funded by assessments, vector control services must confer special benefit to property.

⁴ Senate Bill 1588, Mosquito Abatement and Vector Control District Law, Legislative bill analysis

Mosquito and Vector Control is a Special Benefit to Properties

As described below, this Engineer's Report concludes that mosquito and vector control is a special benefit that provides direct advantages to property in the Annexation Areas. For example, the assessment provides for 1) surveillance throughout the Annexation Areas to measure and track the levels and sources of mosquitoes and other vectors impacting property in the area and the people who live and work on the property, 2) mosquito and vectors control and source control, treatment and abatement throughout the Annexation Areas such that all property in the area benefits from a comparable reduction of the levels of mosquito and other vectors, 3) monitoring throughout the Annexation Areas to evaluate the effectiveness of District treatment and control and to ensure that all properties are receiving the equivalent level of mosquito and vector reduction benefits, and 4) the properties in the Annexation Areas are eligible for service requests which result in District staff directly visiting, inspecting and treating property. Moreover, the Services funded by the Assessments would reduce the level of mosquitoes and vectors arriving at and negatively impacting properties within the Assessment area.

The following section, Benefit Factors, describes how the Services specially benefit properties in the Assessment Area. These benefits are particular and distinct from its effect on property in general or the public at large.

Benefit Factors

In order to allocate the proposed assessments, the engineer identified the types of special benefit arising from the Services that would be provided to property within the Annexation Area. These types of special benefit are as follows:

Reduced mosquito and vector populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Annexation Areas

The proposed assessments would provide new and enhanced services for the control and abatement of nuisance and disease-carrying mosquitoes and other vectors. These Services would materially reduce the number of vectors on properties throughout the Annexation Areas. The lower mosquito and vector populations on property in the Annexation Areas is a direct advantage to property that serves to increase the desirability and usability of property. Clearly, properties are more desirable and usable in areas with lower mosquito populations and with a reduced risk of vector-borne disease. This is a special benefit to residential, commercial, agricultural, industrial and other types of property because all such properties would directly benefit from reduced mosquito and vector populations and properties with lower vector populations are more usable, functional and desirable.

Excessive mosquitoes and other vectors in the area can materially diminish the utility and usability of property. For example, prior to the commencement of mosquito control and abatement services, properties in many areas in the State were considered to be nearly uninhabitable during the times of year when the mosquito populations were high.⁵ The prevention or reduction of such diminished utility and usability of property caused by mosquitoes is a clear and direct advantage and special benefit to property in the Annexation Areas.

⁵ Prior to the commencement of modern mosquito control services, areas in the State of California such as the San Mateo Peninsula, Napa County and areas in Marin and Sonoma Counties had such high mosquito populations that they were considered to be nearly unlivable during certain times of the year and were largely used for part-time vacation cottages that were occupied primarily during the months when the natural mosquito populations were lower.

The State Legislature made the following finding on this issue:

“Excess numbers of mosquitoes and other vectors spread diseases of humans, livestock, and wildlife, reduce enjoyment of outdoor living spaces, both public and private, reduce property values, hinder outdoor work, reduce livestock productivity; and mosquitoes and other vectors can disperse or be transported long distances from their sources and are, therefore, a health risk and a public nuisance; and professional mosquito and vector control based on scientific research has made great advances in reducing mosquito and vector populations and the diseases they transmit.”⁶

Mosquitoes and other vectors emerge from sources throughout the Annexation Areas, and with an average flight range of two miles, mosquitoes from known sources can reach all properties in the Annexation Areas. These sources include standing water in rural areas, such as marshes, pools, wetlands, ponds, drainage ditches, drainage systems, tree holes and other removable sources such as old tires and containers. The sources of mosquitoes also include numerous locations throughout the urban areas in the Annexation Areas. These sources include underground drainage systems, containers, unattended swimming pools, leaks in water pipes, tree holes, flower cups in cemeteries, over-watered landscaping and lawns and many other sources. By controlling mosquitoes at known and new sources, the Services materially reduce mosquito populations on property throughout the Annexation Areas.

A recently increasing source of mosquitoes is unattended swimming pools:

“Anthropogenic landscape change historically has facilitated outbreaks of pathogens amplified by peridomestic vectors such as Cx. pipiens complex mosquitoes and associated commensals such as house sparrows. The recent widespread downturn in the housing market and increase in adjustable rate mortgages have combined to force a dramatic increase in home foreclosures and abandoned homes and produced urban landscapes dotted with an expanded number of new mosquito habitats. These new larval habitats may have contributed to the unexpected early season increase in WNV cases in Bakersfield during 2007 and subsequently have enabled invasion of urban areas by the highly competent rural vector Cx. tarsalis. These factors can increase the spectrum of competent avian hosts, the efficiency of enzootic amplification, and the risk for urban epidemics.”⁷

The Services include the monitoring and treatment of neglected pools throughout the Assessment Areas.

⁶ Assembly Concurrent Resolution 52, chaptered April 1, 2003

⁷ Riesen Wouldiam K. (2008). Delinquent Mortgages, Neglected Swimming Pools, and West Nile Virus, California. Emerging Infectious Diseases. Vol. 14(11).

Increased safety of property in the Annexation Areas

The Assessments provide year-round proactive Services to control and abate mosquitoes and other vectors that otherwise would occupy properties throughout the Annexation Areas. Mosquitoes and other vectors are transmitters of diseases, so the reduction of mosquito populations makes property in the Annexation Areas safer for use and enjoyment. In absence of the assessments, these Services would not be provided, so the Services funded by the assessments make properties in the Annexation Areas safer, which is a distinct special benefit to property in the Annexation Areas.⁸ This is not a general benefit to property in the Annexation Areas or the public at large, because the Services are tangible mosquito and disease control services that are provided directly to the properties in the Annexation Areas, and the Services are over and above what otherwise would be provided by the District or any other agency.

This finding was confirmed in 2003 by the State Legislature:

“Mosquitoes and other vectors, including but not limited to ticks, Africanized Honey Bees, rats, fleas, and flies, continue to be a source of human suffering, illness, death and a public nuisance in California and around the world. Adequately funded mosquito and vector control, monitoring and public awareness programs are the best way to prevent outbreaks of West Nile Virus and other diseases borne by mosquitoes and other vectors.”⁹

Also, the Legislature, in Health and Safety Code Section 2001, finds that:

“The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.”

Reductions in the risk of new diseases and infections on property in the Annexation Areas

Mosquitoes have proven to be a major contributor to the spread of new diseases such as West Nile Virus, among others. A highly mobile population combined with migratory bird patterns can introduce new mosquito-borne diseases into previously unexposed areas.

“Vector-borne diseases (including a number that are mosquito-borne) are a major public health problem internationally. In the United States, dengue and malaria are frequently brought back from tropical and subtropical countries by travelers

⁸ By reducing the risk of disease and increasing the safety of property, the proposed Services would materially increase the usefulness and desirability of properties in the Annexation Areas.

⁹ Assembly Concurrent Resolution 52, chaptered April 1, 2003.

or migrant laborers, and autochthonous transmission of malaria and dengue occasionally occurs. In 1998, 90 confirmed cases of dengue and 1,611 cases of malaria were reported in the USA and dengue transmission has occurred in Texas.”¹⁰

“During 2004, 40 states and the District of Columbia (DC) have reported 2,313 cases of human WNV illness to CDC through ArboNET. Of these, 737 (32%) cases were reported in California, 390 (17%) in Arizona, and 276 (12%) in Colorado. A total of 1,339 (59%) of the 2,282 cases for which such data were available occurred in males; the median age of patients was 52 years (range: 1 month--99 years). Date of illness onset ranged from April 23 to November 4; a total of 79 cases were fatal.”¹¹ (According to the Centers for Disease Control and Prevention on January 19, 2004, a total of 2,470 human cases and 88 human fatalities from WNV have been confirmed).

A study of the effect of aerial spraying conducted by the Sacramento-Yolo Mosquito and Vector Control District (SYMVCD) to control a West Nile Virus disease outbreak found that the SYMVCD’s mosquito control efforts materially decreased the risk of new diseases in the treated areas:

After spraying, infection rates decreased from 8.2 (95% CI 3.1–18.0) to 4.3 (95% CI 0.3–20.3) per 1,000 females in the spray area and increased from 2.0 (95% CI 0.1–9.7) to 8.7 (95% CI 3.3–18.9) per 1,000 females in the untreated area. Furthermore, no additional positive pools were detected in the northern treatment area during the remainder of the year, whereas positive pools were detected in the untreated area until the end of September (D.-E.A Elnaiem, unpub. data). These independent lines of evidence corroborate our conclusion that actions taken by SYMVCD were effective in disrupting the WNV transmission cycle and reducing human illness and potential deaths associated with WNV.¹²

The Services funded by the assessments help prevent, on a year-round basis, the presence of vector-borne diseases on property in the Annexation Areas. This is another tangible and direct special benefit to property in the Annexation Areas that would not be received in the absence of the assessments.

¹⁰ Rose, Robert. (2001). Pesticides and Public Health: Integrated Methods of Mosquito Management. Emerging Infectious Diseases. Vol. 7(1); 17-23.

¹¹ Center for Disease Control. (2004). West Nile Virus Activity --- United States, November 9--16, 2004. Morbidity and Mortality Weekly Report. 53(45); 1071-1072.

¹² Carney, Ryan. (2008), Efficiency of Aerial Spraying of Mosquito Adulticide in Reducing the Incidence of West Nile Virus, California, 2005. Emerging Infectious Diseases, Vol 14(5)

Protection of economic activity on property in the Annexation Areas

As demonstrated by the SARS outbreak in China and outbreaks of Avian Flu, outbreaks of pathogens can materially and negatively impact economic activity in the affected area. Such outbreaks and other public health threats can have a drastic negative effect on tourism, business and residential activities in the affected area. The assessments help to prevent the likelihood of such outbreaks in the Annexation Areas.

Prior to the commencement of the mosquito and vector control services provided by the District in its previous service areas, mosquitoes hindered, annoyed and harmed residents, guests, visitors, farm workers, and employees to a much greater degree. A vector-borne disease outbreak and other related public health threats would have a drastic negative effect on agricultural, business and residential activities in the Annexation Areas.

The economic impact of diseases is well documented. According to a study prepared for the Centers for Disease Control and Prevention, economic losses due to the transmission of West Nile virus in the US was estimated to cost over \$778 million from 1999 to 2012:

There are no published data on the economic burden for specific West Nile virus (WNV) clinical syndromes (i.e., fever, meningitis, encephalitis, and acute flaccid paralysis [AFP]). We estimated initial hospital and lost-productivity costs from 80 patients hospitalized with WNV disease in Colorado during 2003; 38 of these patients were followed for 5 years to determine long-term medical and lost-productivity costs. Initial costs were highest for patients with AFP (median \$25,117; range \$5,385–\$283,381) and encephalitis (median \$20,105; range \$3,965–\$324,167). Long-term costs were highest for patients with AFP (median \$22,628; range \$624–\$439,945) and meningitis (median \$10,556; range \$0–\$260,748). Extrapolating from this small cohort to national surveillance data, we estimated the total cumulative costs of reported WNV hospitalized cases from 1999 to 2012 to be \$778 million (95% confidence interval \$673 million–\$1.01 billion). These estimates can be used in assessing the cost-effectiveness of interventions to prevent WNV disease.¹³

¹³ Initial and Long-Term Costs of Patients Hospitalized with West Nile Virus Disease. Arboviral Diseases Branch, Centers for Disease Control and Prevention, Fort Collins, Colorado; Prion and Health Office, Centers for Disease Control and Prevention, Atlanta, Georgia; Division of Preparedness and Emerging Infections, Centers for Disease Control and Prevention, Atlanta, Georgia. J. Erin Staples, Manjunath Shankar, James J. Sejvar, Martin I. Meltzer, and Marc Fischer. J. Erin Staples, Arboviral Diseases Branch, Centers for Disease Control and Prevention, 3150 Rampart Road, Fort Collins, CO 80521. E-mail: AUV1@cdc.gov.

Moreover, a study conducted in 1996-97 of La Crosse encephalitis (LACE), a human illness caused by a mosquito-transmitted virus, found a lifetime cost per human case at \$48,000 to \$3,000,000 and found that the disease significantly impacted lifespans of those who were infected. Following is a quote from the study which references the importance and value of active vector control services of the type that would be funded by the proposed Assessments:

*The socioeconomic burden resulting from LACE is substantial, which highlights the importance of the illness in western North Carolina, as well as the need for active surveillance, reporting, and prevention programs for the infection.*¹⁴

The services funded by the assessments help to prevent the likelihood of such outbreaks on property in the Annexation Area and reduce the harm to economic activity on property caused by existing mosquito populations. This is another direct advantage in the Annexation Areas that would not be received in absence of the assessments.

Protection of the tourism, agriculture and business industries in the Annexation Areas

The agriculture, tourism and business industries within the Annexation Areas benefit from reduced levels of harmful or nuisance mosquitoes and other vectors. Conversely, any outbreaks of emerging vector-borne pathogens could also materially negatively affect these industries. Diseases transmitted by mosquitoes and other vectors can adversely impact business and recreational functions.

More recently, the invasive species *Aedes aegypti* (yellow fever mosquito) has been found in the San Francisco Bay area and the District is conducting enhanced surveillance using specialized traps to determine whether this species is present in its service area. This mosquito is an efficient vector of several emerging diseases such as dengue fever, Chikungunya (currently affecting the Caribbean), yellow fever and Zika. Fortunately none of these diseases are currently endemic in the service area, but the presence of the vector species increases the risk of transmission if cases are imported by infected person who travel to endemic areas of the world.

A study prepared for the United States Department of Agriculture in 2003 found that over 1,400 horses died from West Nile Virus in Colorado and Nebraska and that these fatal disease cases created over \$1.2 million in costs and lost revenues. In addition, horse owners in these two states spent over \$2.75 million to vaccinate

¹⁴ Utz, J. Todd, Apperson, Charles S., Maccormack, J. Newton, Salyers, Martha, Dietz, E. Jacquelin, Mcpherson, J. Todd, Economic And Social Impacts Of La Crosse Encephalitis In Western North Carolina, Am J Trop Med Hyg 2003 69: 509-518.

their horses for this disease. The study states that “Clearly, WNV has had a marked impact on the Colorado and Nebraska equine industry.”¹⁵

Pesticides for mosquito control impart economic benefits to agriculture in general. Anecdotal reports from farmers and ranchers indicate that cattle, if left unprotected, can be exsanguinated by mosquitoes, especially in Florida and other southeast coastal areas. Dairy cattle produce less milk when bitten frequently by mosquitoes¹⁶

The assessments serve to protect the businesses and industries in the Annexation Areas. This is a direct advantage and special benefit to property in the Annexation Areas.

Reduced risk of nuisance and liability on property in the Annexation Areas

In addition to health-related factors, uncontrolled mosquito and vector populations create a nuisance for residents, employees, customers, tourists, farm workers and guests in the Annexation Areas. Properties in the Annexation Areas benefit from the reduced nuisance factor that is be created by the Services. Agricultural and rangeland properties also benefit from the reduced nuisance factor and harm to livestock and employees from lower mosquito and vector populations.

Agricultural, range, golf course, cemetery, open space and other such lands in the Annexation Areas contain large areas of mosquito and vector habitat and are therefore a significant source of mosquito and vector populations. In addition, residential and business properties in the Annexation Areas can also contain significant sources.¹⁷ It is conceivable that sources of mosquitoes could be held liable for the transmission of diseases or other harm. For example, in August 2004, the City of Los Angeles approved new fines of up to \$1,000 per day for property owners who don’t remove standing water sources of mosquitoes on their property.

The Services provided by the District reduce the mosquito and vector related nuisance and health liability to properties in the Annexation Area. The reduction of that risk of liability constitutes a special benefit to property in the Annexation Areas. This special benefit would not be received in absence of the Services funded by the assessments.

¹⁵ S. Geiser, A. Seitzinger, P. Salazar, J. Traub-Dargatz, P. Morley, M. Salman, D. Wilmot, D. Steffen, W. Cunningham, Economic Impact of West Nile Virus on the Colorado and Nebraska Equine Industries: 2002, April 2003, Available from http://www.aphis.usda.gov/vs/ceah/cnabs/nahms/equine/wnv2002_CO_NB.pdf

¹⁶ . Jennings, Allen. (2001). USDA Letter to EPA on Fenthion IRED. United States Department of Agriculture, Office of Pest Management Policy. March 8, 2001.

¹⁷ Sources of mosquitoes on residential, business, agricultural, range and other types of properties include removable sources such as containers that hold standing water.

Improved marketability of property

As described previously, the Services specially benefit properties in the Annexation Areas by making them more useable, livable and functional. The Services also make properties in the Annexation Areas more desirable, and more desirable properties also benefit from improved marketability. This is another tangible special benefit to certain property in the Annexation Areas which would not be enjoyed in absence of the Services.¹⁸

Benefit Finding

In summary, the special benefits described in this Report and the expansion and provision of Services to the Annexation Areas directly benefit and protect the real properties in the Annexation Areas in excess of the proposed assessments for these properties. Therefore, the Assessment Engineer finds that the cumulative special benefits to property from the Services are reasonably equal to or greater than the proposed assessment rate per benefit unit.

General vs. Special Benefit

Article XIID of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund the special benefits to property in the assessment area but cannot fund any general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
--------------------------	----------	----------------------------	----------	----------------------------

¹⁸ . If one were to compare two hypothetical properties with similar characteristics, the property with lower mosquito infestation and reduced risk of vector-borne disease would clearly be more desirable, marketable and usable.

There is no widely-accepted or statutory formula for general benefit from vector control services. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. General benefits are conferred to properties located “in the district,”¹⁹ but outside the narrowly-drawn Assessment District and to “the public at large.” SVTA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements and services funded by the assessments.

A formula to estimate the general benefit is listed below:

$$\text{General Benefit} = \text{Benefit to real property outside of improvement district} + \text{Benefit to real property inside of improvement district} + \text{Benefit to public at large}$$

Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this Annexation Areas assessment, the overwhelming proportion of the benefits conferred to property is special, since the Services funded by the Assessments are directly received by the properties in the Assessment District and are only minimally received by property outside the Assessment District or the public at large.

¹⁹ SVTA explains as follows:

OSA observes that Proposition 218’s definition of “special benefit” presents a paradox when considered with its definition of “district.” Section 2, subdivision (i) defines a “special benefit” as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” (Art. XIII D, § 2, subd. (i), italics added.) Section 2, subdivision (d) defines “district” as “an area determined by an agency to contain all parcels which would receive a special benefit from a proposed public improvement or property-related service.” (Art. XIII D, § 2, subd. (d), italics added.) In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) Significantly, with this Annexation Area assessment, prior to 2004 there were no mosquito and vector related services being provided to the Annexation Areas by any federal, state or local government agency. Consequently, there were no mosquito and vector control related general benefits being provided to the Annexation Areas, and any new and extended service provided by the District would be over and above this zero baseline. Arguably, all of the Services to be funded by the assessment therefore would be a special benefit because the Services would particularly and distinctly benefit and protect the Annexation Areas over and above the baseline benefits and service of zero. Nevertheless, arguably some of the Services benefit the public at large and properties outside the Annexation Areas.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided to property in the assessment district. Similar to the assessments in Pomona that were validated by Dahms, the Assessments described in this Engineer’s Report fund mosquito, vector and disease control services directly provided to property in the Annexation Areas. Moreover, as noted in this Report, the Services directly reduce mosquito and vector populations on all property in the Annexation Areas. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Benefit to Property Outside the District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services funded by the Assessments are provided directly to protect property within the Assessment District from mosquitoes and vector-borne disease. However, properties adjacent to, but just outside of, the proposed boundaries may receive some benefit from the proposed Services in the form of reduced mosquito populations on property outside the Annexation Areas. Since this benefit, is conferred to properties outside the district boundaries, it contributes to the overall general benefit calculation and will not be funded by the assessment.

A measure of this general benefit is the proportion of Services that would affect properties outside of the Annexation Areas. Each year, the District provides some of its Services in areas near the boundaries of the Annexation Areas. By abating mosquito and vector populations near the borders of the Annexation Areas, the Services could provide benefits in the form of reduced mosquito populations and reduced risk of disease transmission to properties outside the Annexation Areas. If mosquitoes and other vectors are not controlled inside the Annexation Areas, more of them would fly from the Annexation Areas. Therefore control of mosquitoes and other vectors within the Annexation Areas provides some benefit to properties outside the Annexation Areas but within the normal flight range of mosquitoes and other vectors, in the form of reduced mosquito and vector populations and reduced vector-borne disease transmission. This is a measure of the general benefits to property outside the Annexation Areas because this is a benefit from the Services that is not specially conferred upon property in the assessment area.

The mosquito and vector potential outside the Annexation Areas is based on studies of mosquito dispersion concentrations. Mosquitoes can travel up to two miles, on average, so this destination range is used. Based on studies of mosquito destinations, relative to parcels in the Annexation Areas, average concentration of mosquitoes from the Annexation Areas on properties within two miles of the Annexation Areas is calculated to be 6%.²⁰ This relative vector population reduction factor within the destination range is combined with the number of parcels outside the Annexation Areas and within the destination range to measure this general benefit and is calculated as follows:

²⁰ Tietze, Noor S., Stephenson, Mike F., Sidhom, Nader T. and Binding, Paul L., "Mark-Recapture of *Culex Erythrothorax* in Santa Cruz County, California", Journal of the American Mosquito Control Association, 19(2):134-138, 2003.

Criteria:

Mosquitoes may fly up to 2 miles from their breeding source.

3,671 parcels within 2 miles of, but outside of the District, may receive some mosquito and disease protection benefit

6% portion of relative benefit that is received

56,637 parcels in the District

Calculations:

Total Benefit = 3,671 parcels * 6% = 221 parcels equivalents

Percentage of overall parcel equivalents = $221 / (56,637 + 221) = 0.39\%$

Therefore, for the overall benefits provided by the Services to the Annexation Areas, it is determined that 0.39% of the benefits would be received by the parcels within two miles of the Annexation Areas boundaries. Recognizing that this calculation is an approximation, this benefit is increased to 0.50%.

Benefit to Property *Inside* the District that is *Indirect and Derivative*

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. As explained above, all benefit within the Assessment District is special because the mosquito, vector and disease control services in the Annexation Areas provides direct service and protection that is clearly “over and above” and “particular and distinct” when compared with the lack of such protection under pre-assessment conditions. Further the properties are within the Assessment District boundaries, and this Engineer’s Report demonstrates the direct benefits received by individual properties from mosquito, vector and disease control services.

In determining the Assessment District area, the District has been careful to limit it to an area of parcels that directly receives the Services. All parcels directly benefit from the surveillance, monitoring and treatment that is provided on an equivalent basis throughout the Annexation Areas, in order to maintain the same improved level of protection against mosquitoes and reduced mosquito populations throughout the area. The surveillance and monitoring sites are spread on a balanced basis throughout the area. Mosquito and vector control and treatment is provided as needed throughout the area based on the surveillance and monitoring results. The shared special benefit - reduced mosquito and vector levels and reduced presence of vector-borne diseases - is received on an equivalent basis by all parcels in the Annexation Areas. Furthermore, all parcels in the Assessment District directly benefit from the ability to request service from the District and to have a District field technician promptly respond directly to the parcel and address the owner's or resident's service need.

The SVTA decision indicates that the fact that a benefit is conferred throughout the assessment district area does not make the benefit general rather than special, so long as the assessment district is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension of a local government service to benefit lands previously not receiving that particular service. The Assessment Engineer therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Annexation Areas.

Benefit To The Public At Large

With the type and scope of Services to be provided to the Assessment Area, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Assessment Area, any general benefit conferred on the public at large would be small. Nevertheless, there would be some indirect general benefit to the public at large.

The public at large uses the public highways, streets and sidewalks, and when traveling in and through the Assessment Area they would benefit from the Services. The public at large also receives general benefits when visiting popular tourist area destinations in the Assessment Area (Golden Gate National Recreation Area, Muir Woods, Mount Tamalpais State Park, Point Reyes National Seashore, Stinson Beach etc.). A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway, street and sidewalk area, as well as tourist destination area within the Assessment Area relative to the overall land area. An analysis of maps of the Assessment Area shows that approximately 3.37% of the land area in the Assessment Area is covered by highways, streets and sidewalks and tourist area destinations. This 3.37% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment Area.

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 3.87% of the benefits conferred by the proposed Mosquito and Disease Control Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation

0.50%	(Outside the Assessment District)
+ 0.00%	(Property within the Assessment District – indirect and derivative)
+ 3.37%	(Public at Large)
= 3.87%	(Total General Benefit)

Although this analysis supports the finding that 3.87% of the assessment may provide general benefit only, this number is increased by the Assessment Engineer to 5% to more conservatively ensure that no assessment revenue is used to support general benefit. This additional amount allocated to general benefit also covers general benefit to parcels in the Assessment Area if it is later determined that there is some general benefit conferred on those parcels.

The estimated cost of the improved Services is \$1,170,673. Of this total budget amount, the District must contribute at least \$58,533 or 5% of the total budget from sources other than the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2). The District will contribute \$61,703 from non-assessment revenue (ad valorem taxes), which equates to over 15% of the total assessment. This contribution offsets any general benefits from the Mosquito, Vector and Disease Control Assessment's Services.

Zones of Benefit

The boundaries of the Annexation Areas have been carefully drawn to include the properties in Marin and Sonoma Counties that did not receive mosquito and disease control services before the Annexation and that materially benefit from the Services. Such parcels are in areas with a material population of people, pets and livestock on the property. The current and future population of property is a conduit of benefit to property because people, pets and livestock are ultimately affected by mosquitoes and vector-borne diseases and the special benefit factors of desirability, utility, usability, livability and marketability are ultimately determined by the population and usage potential of property.

The boundaries of the Annexation Areas have been narrowly drawn to include only properties that specially benefit from the proposed mosquito control services, and did not receive services prior to the Annexation from the District.

The SVTA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.” We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

In the Annexation Area, the advantage that each parcel receives from the proposed mosquito control services is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Therefore, the even spread of Assessment throughout the narrowly drawn district is indeed consistent with the OSA decision.

Zones of Benefit A and B

In 2009 and 2010, the District completed an analysis of service levels throughout the District boundaries. In particular, the District evaluated service levels in regard to its core services including surveillance, larviciding and service requests; and confirmed that service levels and benefits are essentially equivalent across all parcels (except as noted below). Regarding service requests, the District will respond to any parcel located within the District, regardless of how remote, and provide mosquito control services appropriate to the situation.

However, the District’s evaluation showed that some mountainous areas of the District located in rural northern Sonoma County do not receive the same service level of surveillance services. These areas are described as Zone of Benefit B or Zone B, and are indicated in the assessment diagram.

The District uses mosquito traps to collect and quantify species, quantities, concentrations, viral loads, etc. of mosquitoes. The selection of the locations of these traps requires a multi-attribute evaluation, with trap locations changing seasonally and when high concentrations of mosquitoes are identified. Zone B parcels do not typically receive the same level of routine surveillance as compared to the areas outside Zone B (Zone A).

The Zone B parcels therefore will be subject to a reduced assessment, commensurate with the different benefit level. (If in the future, the routine adult mosquito trapping service is extended into part or all of Zone B, the Zone B boundaries will be modified accordingly.)

The District staff analyzed its overall budget and determined that 4.38% of the budget is allocated to routine adult mosquito trapping. Therefore, Zone B parcels will be subjected to a 4.38% assessment reduction.”

Zone of Benefit West Marin

As mentioned earlier in this Report, a new Zone of Benefit was introduced in 2016. The District’s Board ratified a four-year agreement between the District and the West Marin Mosquito Council at the District’s monthly Board meeting held on May 11, 2016. The geographic areas covered by the agreement are shown in the Assessment Diagram at the end of this report, and comprise essentially those areas of Marin County that are within the boundaries of the Annexation Area.

The agreement specifies and emphasizes certain approaches to mosquito control that are consistent with the District’s IVMP, although certain methods are emphasized over others and some materials are not applied within this area. Other materials, such as Merus 2.0 mosquito adulticide, are used exclusively within the area. The differences in the manner in which the services are provided are considered worthy of recognition with a new zone of benefit to be known as Zone of Benefit West Marin.

Staff estimated the cost of providing the services in this area (Zone of Benefit West Marin or West Marin Zone) and concluded that the slightly reduced material costs are offset by slightly increased labor and travel costs and therefore the proposed assessment amount per Single Family Equivalent parcel does not differ from that for parcels in Zone A. Therefore, the West Marin Zone parcels will be subjected to the same assessment rate as parcels in Zone A.

Method of Assessment

As previously discussed, the assessments fund comprehensive, year-round mosquito and vector control and disease surveillance and control Services that clearly confer special benefits to properties in the Annexation Areas. These benefits can partially be measured by the property owners, residents, guests, employees, tenants, pets and animals who enjoy a more habitable, safer and more desirable place to live, work or visit. As noted, these benefits ultimately flow to the underlying property.

Therefore, the apportionment of benefit is partially based on people who potentially live on, work at, or otherwise use the property. This methodology of determining benefit to property through the extent of use by people is a commonly used method of apportionment of benefits from assessments.

Moreover, assessments have a long history of use in California and are in large part based on the principle that any benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred to the underlying property.²¹

With regard to benefits and source locations, the Assessment Engineer determined that since mosquitoes and other vectors readily fly from their breeding locations to all properties in their flight range and since mosquitoes are actually attracted to properties occupied by people or animals, the benefits from mosquito and vector control extend beyond the source locations to all properties that would be a “destination” for mosquitoes and other vectors. In other words, the control and abatement of mosquito and vector populations ultimately confers benefits to all properties that are a destination of mosquitoes and vectors, rather than just those that are sources of mosquitoes.

²¹ For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: “Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city’s sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use would redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who would be especially benefited in a financial sense.”

Although some primary mosquito sources may be located outside of residential areas, residential properties can and do generate their own, often significant, populations of mosquitoes and vector organisms. For example, storm water catch basins in residential areas in the Annexation Areas are a common source of mosquitoes. Since the typical flight range for a female mosquito, on average, is 2 miles, most homes in the Annexation Areas are within the flight zone of many mosquito sources. Moreover, there are many other common residential sources of mosquitoes, such as miscellaneous backyard containers, neglected swimming pools, leaking water pipes and tree holes. Clearly, there is a potential for mosquito sources on virtually all property. More importantly, all properties in the Annexation Areas are within the destination range of mosquitoes and most properties are actually within the destination range of multiple mosquito source locations.

Because the Services are provided throughout the Annexation Areas with the same level of control objective, mosquitoes can rapidly and readily fly from their breeding locations to other properties over a large area, and there are current or potential breeding sources throughout the Annexation Areas, the Assessment Engineer determined that all similar properties in the Annexation Areas have generally equivalent mosquito “destination” potential and, therefore, receive equivalent levels of benefit.

In the process of determining the appropriate method of assessment, the Assessment Engineer considered various alternatives. For example, a fixed assessment amount per parcel for all residential improved property was considered but was determined to be inappropriate because agricultural lands, commercial property and other property also receive benefits from the assessments. Likewise, an assessment exclusively for agricultural land was considered but deemed inappropriate because other types of property, such as residential and commercial, also receive the special benefit factors described previously.

A fixed or flat assessment was deemed to be inappropriate because larger residential, commercial and industrial properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to a property that covers several acres in comparison to a smaller commercial property that is on a 0.25 acre site. The larger property generally has a larger coverage area and higher usage by employees, customers, tourists and guests that would benefit from reduced mosquito and vector populations, as well as the reduced threat from diseases carried by mosquitoes and other vectors. This benefit ultimately flows to the property.) Larger commercial, industrial and apartment parcels, therefore, receive an increased benefit from the assessments.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its destination potential for mosquitoes. This method is further described next.

Assessment Apportionment

The special benefits derived from the Northwest Mosquito, Vector and Disease Control Assessment are conferred on property and are not based on a specific property owner's occupancy of property or the property owner's demographic status, such as age or number of dependents. However, it is ultimately people who do or could use the property and who enjoy the special benefits described above. The opportunity to use and enjoy property within the Annexation Area without the excessive nuisance, diminished "livability" or the potential health hazards brought by mosquitoes, vectors, and the diseases they carry is a special benefit to properties in the Annexation Area. This benefit can be in part measured by the number of people who potentially live on, work at, visit or otherwise use the property, because people ultimately determine the value of the benefits by choosing to live, work and/or recreate in the area, and by choosing to purchase property in the area.²²

In order to apportion the cost of the Services to property, each property in the Annexation Areas is assigned a relative special benefit factor. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit. For the purposes of this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a "benchmark" parcel in the Annexation Areas. The "benchmark" property is the single family detached dwelling on a parcel of less than one acre. This benchmark parcel is assigned one Single Family Equivalent benefit unit or one SFE.

²² It should be noted that the benefits conferred upon property are related to the average number of people who could potentially live on, work at or otherwise could use a property, not how the property is currently used by the present owner.

The special benefit conferred upon a specific parcel is derived as a sum function of the applicable special benefit type (such as improved safety (i.e. disease risk reduction) on a parcel for a mosquito assessment) and a parcel-specific attributes (such as the number of residents living on the parcel for a mosquito assessment) which supports that special benefit. Calculated special benefit increases accordingly with an increase in the product of special benefit type and supportive parcel-specific attribute.

The calculation of the special benefit per parcel is summarized in the following equation:

$$\text{Special Benefit}_{(\text{per parcel})} = \sum f(\text{Special Benefits, Property Specific Attributes}^1)_{(\text{per parcel})}$$

¹. Such as use, property type, and size.

Residential Properties

Certain residential properties in the Annexation Area that contain a single residential dwelling unit and are on a lot of less than or equal to one acre are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses, and townhomes are included in this category of single family residential property.

Single family residential properties in excess of one acre receive additional benefit relative to a single family home on up to one acre, because the larger parcels provide more area for mosquito sources and the mosquito, vector and disease control Services. Therefore, such larger parcels receive additional benefits relative to a single family home on less than one acre and are assigned 1.0 SFE for the residential unit and an additional rate equal to the agricultural rate described below of 0.002 SFE per one-fifth acre of land area in excess of one acre.

Other types of properties with residential units, such as agricultural properties, are assigned the residential SFE rates for the dwelling units on the property and are assigned additional SFE benefit units for the agricultural-use land area on the property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties, along with condominiums, benefit from the services and improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in each property, and the average size of each property in relation to a single family home in the Annexation Area. This Report analyzed Marin County and Sonoma County population density factors from the 2000 US Census (the most recent data available when Assessment No. 2 was established) as well as average dwelling unit size for each property type. After determining the population density factor and square footage factor for each property type, an SFE rate is generated for each residential property structure, as indicated in Figure 4 below.

The SFE factor of 0.37 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site management, monitoring and other control services that tend to offset some of the benefits provided by the mosquito and vector control district. Therefore, the benefit for properties in excess of 20 units is determined to be 0.37 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

FIGURE 4 – MARIN AND SONOMA COUNTIES RESIDENTIAL ASSESSMENT FACTORS

	MARIN COUNTY					SONOMA COUNTY					BLENDED Rate Factor
	Total Population	Occupied Households	Persons	Pop	SqFt Factor	Total Population	Occupied Households	Persons	Pop	SqFt Factor	
			per Household	Density Equivalent				per Household	Density Equivalent		
Single Family Residential	155,706	61,026	2.55	1.00	1.00	323,963	117,289	2.76	1.00	1.00	1.00
Condominium	17,793	8,201	2.17	0.85	0.85	34,137	13,466	2.54	0.92	0.79	0.72
Multi-Family Residential	58,782	29,445	2.00	0.78	0.49	68,894	31,061	2.22	0.80	0.45	0.37
Mobile Home on Separate Lot	2,777	1,513	1.84	0.72	0.62	19,764	10,153	1.95	0.70	0.66	0.00

Source: 2000 Census, Marin and Sonoma Counties and property dwelling size information from the Marin and Sonoma County Assessors.

Commercial/Industrial Properties

Commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since residents and employees also provide a measure of the relative benefit to property. Since commercial and industrial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in Marin and Sonoma Counties is 0.20 acres. Therefore, a commercial property with 0.20 acres receives one-half the relative benefit, or a 0.50 SFE factor.

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Figure 4, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Self-storage and golf course property benefit factors are similarly based on average usage densities. The following Figure 5 lists the benefit assessment factors for such business properties.

Agricultural/Vineyards/Wineries Properties

Winery properties have the distinction of being the primary attraction for tourism in the Annexation Area. Since wineries have a relatively low employee density relative to other commercial properties and since tourists are primarily drawn to winery properties, the benefits for such properties are based on the average employees and tourists per acre. Utilizing data from UC Davis and the California Employment Development Department, this Report finds that the average employees and tourists per acre of winery property is 12. This equates to an SFE factor of 0.25 per one fifth acre (0.20 acres) of winery property.

Utilizing research and agricultural employment reports from UC Davis and the California Employment Development Department, this Report calculated an average employee density of 0.05 employees per acre for vineyards/agriculture property. Since these properties typically are important sources of mosquitoes and/or are typically closest to the sources of mosquitoes and other vectors, it is reasonable to determine that the benefit to these properties is twice the employee density ratio of commercial properties. Therefore, the SFE factor for vineyard and agricultural property is 0.002 per one fifth acre (0.20 acres) of land area. The benefit factor for this land use type is presented in Figure 5.

Timberland/Dry Rangelands Properties

Timberland and dry rangeland properties were determined to receive a lesser benefit from the vector abatement services than other types of agricultural parcels because their average usage and population density, and therefore benefit, relative to other agricultural properties is substantially lower. The average number of employees and visitors per acre for these types of properties is 0.01. Consequently, the benefit received by these properties is 0.00042 SFE benefit units per one-fifth acre of land area. This benefit determination is also presented in Figure 5.

FIGURE 5 – COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per Fraction Acre ²</i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	
Golf Course	0.80	0.033	
Cemetery	0.10	0.004	
Agriculture/Vineyard	0.05	0.002	
Wineries ³	12	0.25	
Timber/Dry Rangelands	0.010	0.00042	

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels indicated above are applied to each fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)
3. Wineries and wine production facilities that rest on parcels of land that include agriculture or vineyard uses are assessed the winery rate for the production facility and the agriculture/vineyard rate for the excess land.

Vacant Properties

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties. However, vacant properties are assessed at a lower rate due to the lack of active benefits. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the assessed valuation data from the counties of Marin and Sonoma found that 50% of the assessed value of improved properties is classified as land value. Since vacant properties have very low to zero population/use densities until they are developed, a 50% benefit discount is applied to the valuation factor of 0.50 to account for the current low use density. The combination of these measures results in a 0.25 factor. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.25 per parcel.

Other Properties

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

Publicly owned property that is used for purposes similar to private residential, commercial or industrial uses is benefited and assessed at the same rate as such privately owned property.

Church parcels, publicly owned parcels not in residential or commercial/industrial use, institutional properties, and property used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

All properties that are specially benefited are assessed. Miscellaneous, small and other parcels such as right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved uses, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value. These miscellaneous parcels receive no special benefit from the Services and are assessed an SFE benefit factor of 0.

Duration of Assessment

The benefit assessment ballot proceedings conducted in 2004 gave the Marin/Sonoma Mosquito and Vector Control District Board of Trustees the authority to levy the Assessment in fiscal year 2005-06 and to continue the Assessment every year thereafter, so long as mosquitoes and vectors remain in existence and the Marin/Sonoma Mosquito and Vector Control District requires funding from the Assessment for its Services in the Annexation Areas. As noted previously, after the Assessment and the duration of the Assessment were approved by property owners in 2004, the Assessment can continue to be levied annually after the Board of Trustees approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the Board of Trustees must hold an annual public hearing to continue the Assessment.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason, may file a written appeal with the District Manager of the Marin/Sonoma Mosquito and Vector Control District or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the Marin and Sonoma Counties for collection, the District Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Manager, or his or her designee, shall be referred to the Board. The decision of the Board shall be final.

Assessment Statement

WHEREAS, the Marin/Sonoma Mosquito and Vector Control District Board of Trustees contracted with the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for the benefit assessment for the Annexation Area, an assessment of the estimated costs of Services, and the special and general benefits conferred thereby upon all assessable parcels within the Northwest Mosquito, Vector and Disease Control Assessment Annexation Area;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under Article XIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Board of said Marin/Sonoma Mosquito and Vector Control District, hereby make the following determination of an assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the Northwest Mosquito, Vector and Disease Control Assessment.

The District has evaluated and estimated the costs of extending and providing the Services to the Annexation Area. The estimated costs to be paid for the Services and the expenses incidental thereto to be paid by the Marin/Sonoma Mosquito and Vector Control District for fiscal year 2023-24 are summarized as follows:

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2023-24

Vector and Disease Control Services			\$	1,188,552
Capital Replacement			\$	43,824
Less: District Contribution from Other Sources			\$	(61,703)
Net Amount To Assessments			\$	1,170,673

An assessment diagram is hereto attached and made a part hereof showing the exterior boundaries of said Annexation Area. The distinctive number of each parcel or lot of land in the said Annexation Area is its assessor parcel number appearing on the Assessment Roll.

I do hereby determine and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incidental thereto, upon the parcels and lots of land within said Northwest Mosquito, Vector and Disease Control Assessment Annexation Area, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the cost estimate hereto attached and by reference made a part hereof.

The assessment determination is made upon the parcels or lots of land within said Annexation Area in proportion to the special benefits to be received by said parcels or lots of land, from the Services.

The maximum assessment is annually adjusted based on the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%.

Property owners in the Annexation Area, in the assessment ballot proceeding conducted in 2004, approved the initial fiscal year benefit assessment for special benefits to their property, including the CPI adjustment schedule, the assessment may continue to be levied annually and may be increased by up to the maximum annual CPI increase without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

The annual CPI change for the San Francisco Bay Area from December 2021 to December 2022 is 4.8818%, as reported by the United States Department of Labor, Bureau of Labor and Statistics. The maximum authorized assessment rate for Fiscal Year 2023-24 is \$31.52 per single family equivalent (SFE) benefit unit for parcels in Zone of Benefit A and in Zone of Benefit West Marin, and is \$30.14 per SFE benefit unit for parcels in Zone of Benefit B. The estimate of cost and budget in this Engineer's Report supports assessments for fiscal year 2023-24 at the rates of \$31.52 per SFE for Zone A and Zone West Marin and \$30.14 for Zone B, which are the maximum authorized assessment rates.

Each parcel or lot of land is described in the assessment roll by reference to its parcel number as shown on the Assessor's maps of the counties of Marin and Sonoma for the fiscal year 2023-24. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the counties of Marin and Sonoma.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the proposed amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the said Northwest Mosquito, Vector and Disease Control Assessment Annexation Area.

Dated: June 14, 2023



Engineer of Work

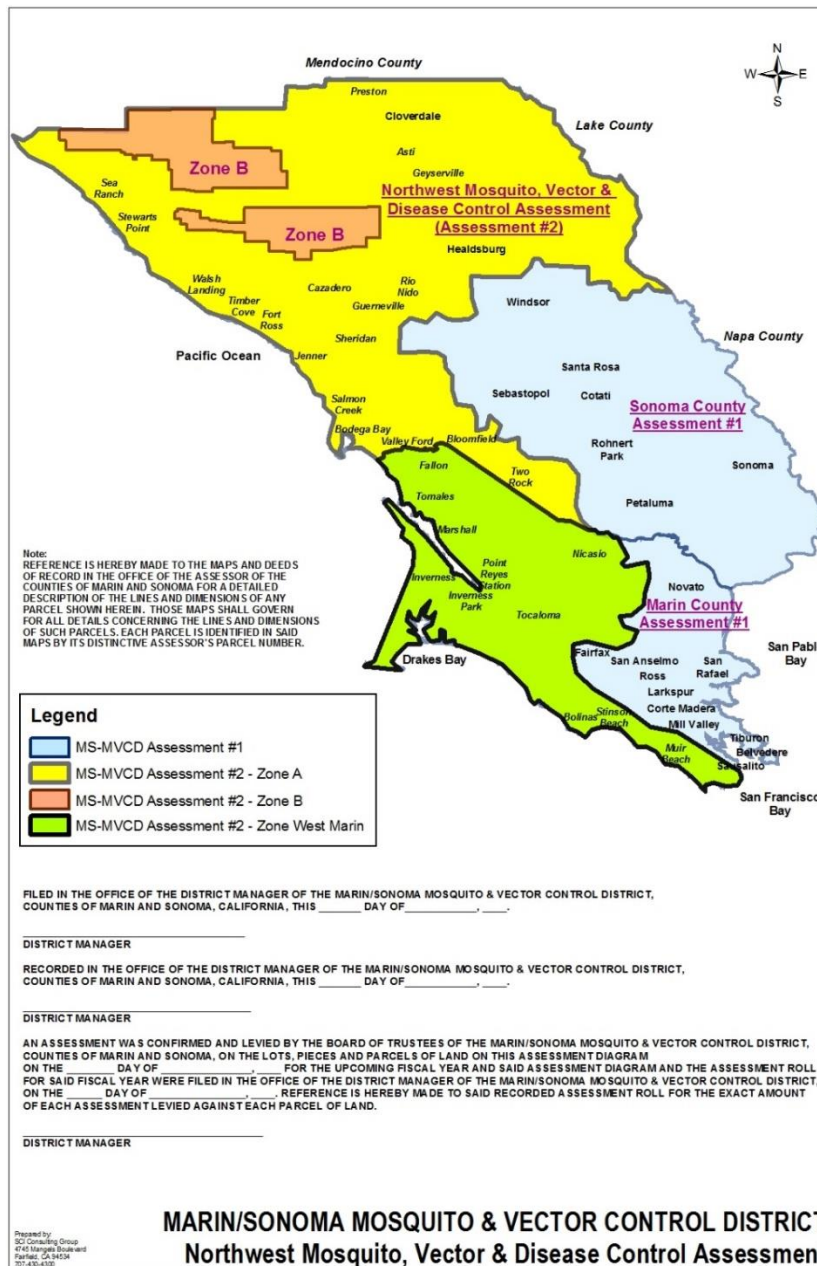
By 
John W. Bliss, License No. C052091

Assessment Roll

Reference is hereby made to the Assessment Roll in and for said assessment proceedings on file in the office of the District Manager of the District, as said Assessment Roll is too voluminous to be bound with this Engineer's Report.

Assessment Diagram

The Northwest Mosquito, Vector and Disease Control Assessment Annexation Area includes all properties within the boundaries of the Annexation Area. The boundaries of the Northwest Mosquito, Vector and Disease Control Assessment Annexation Area are displayed on the following Assessment Diagram.



RESOLUTION NO. 2022/23-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT**

**A RESOLUTION APPROVING THE ENGINEER'S REPORT,
CONFIRMING THE ASSESSMENT DIAGRAM AND ASSESSEMENT AND
ORDERING THE CONTINUATION OF THE LEVY OF ASSESSMENTS
FOR FISCAL YEAR 2023-24
FOR THE NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL
ASSESSMENT (ASSESSMENT NO. 2)**

WHEREAS, the Marin/Sonoma Mosquito and Vector Control District (“District”) is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIII D of the California Constitution, to levy assessments for mosquito, vector and disease control projects and services; and

WHEREAS, such vector surveillance and control projects and services provide tangible public health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of service; and

WHEREAS, the District formed the “Marin/Sonoma Mosquito and Vector Control District, Northwest Mosquito, Vector and Disease Control Assessment” (“Assessment No. 2”), which is generally described as encompassing the coastal areas of Marin County and the Coastal and Northern areas of Sonoma County, and more specifically, the incorporated cities of Healdsburg and Cloverdale; the unincorporated communities of Fallon, Tomales, Marshall, Inverness, Inverness Park, Drakes Beach, Tocaloma, Point Reyes Station, Olema, Nicasio, Bolinas, Stinson Beach, Muir Beach, Preston, Asti, Skaggs Springs, Cozzens Corner, Geyserville, Geyser Resort, Jintown, Kellog, Lytton, Annapolis, Sea Ranch, Stewarts Point, Shingle Mill, Soda Springs, Las Lomas, Plantation, Walsh Landing, Timber Cove, Fort Ross, Cazadero, Rio Nido, Guerneville, Monte Rio, Sheridan, Jenner, Duncans Mills, Bridge Haven, Ocean View, Sereno del Mar, Carmet, Salmon Creek, Bodega Bay, Bodega, Valley Ford, Occidental, Bloomfield, Two Rock, and Freestone; and other lands in both counties; and

WHEREAS, Assessment No. 2 was authorized by Resolution No. 04/05-05 passed on November 29, 2004 by the Board of Trustees of the District; and

WHEREAS, SCI Consulting Group, the Engineer of Work, prepared the report as ordered by the Board, and in accordance with Article XIID of the California Constitution and Section 2082 *et seq.*, of the Health and Safety Code for Assessment No. 2 (the "Report"). The Report has been made, filed with the secretary of the Board, and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution; and

WHEREAS, on May 10, 2023, this Board adopted Resolution No. 2022/23-15 to continue to levy and collect assessments for fiscal year 2023-24, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 14, 2023, at the hour of six o'clock (6:00) p.m. via teleconference at the Marin/Sonoma Mosquito and Vector Control District Office located at 595 Helman Lane, Cotati, California, 94931, for the MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT, NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT (ASSESSMENT NO. 2); and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of the levy were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District that:

SECTION 1. The above recitals are true and correct.

SECTION 2. The public interest, convenience and necessity require that the assessments continue to be approved and collected.

SECTION 3. The assessments are levied without regard to property valuation.

SECTION 4. The Engineer's Report for Assessment No. 2 together with the diagram of the Assessment contained therein and the proposed assessment roll for fiscal year 2023-24 is hereby confirmed and approved.

SECTION 5. The proposed projects and services are generally described as mosquito, vector and disease control, surveillance, source reduction, identification and elimination of removable breeding locations, identification and treatment of breeding and source locations, application of materials to eliminate larvae, disease surveillance and monitoring, public education, reporting, accountability, research and interagency cooperative activities (collectively the "Services") within Assessment No. 2.

SECTION 6. That based on the oral and documentary evidence, including the Engineer's Report for Assessment No. 2, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land within the Assessment District will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property with the Assessment District from the mosquito and disease control services to be financed with assessment proceeds.

SECTION 7. That assessments for fiscal year 2023-24 for Assessment No. 2 shall continue to be levied at the rates of THIRTY ONE DOLLARS AND FIFTY TWO CENTS (\$31.52) per single-family equivalent benefit unit for Zone A and Zone West Marin, and THIRTY DOLLARS AND FOURTEEN CENTS (\$30.14) per single-family equivalent benefit unit for Zone B, as specified in the Engineer's Report for fiscal year 2023-24, with estimated total annual assessment revenues of approximately \$1,170,673, as set forth in the Engineer's Report.

SECTION 8. That the mosquito, vector and disease control services to be financed with assessment proceeds described in the Engineer's Report for Assessment No. 2 are hereby ordered.

SECTION 9. No later than August 1st following such adoption, the Board shall file a certified copy of the assessment and a certified copy of this resolution with the Auditors of the Counties of Marin and Sonoma ("County Auditors"). Upon such filing, each County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall continue to be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the two Counties, the net amount of the assessments, after deduction of any compensation due the Counties for collection, shall be paid to the NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT (ASSESSMENT NO. 2).

SECTION 10. All revenues from assessments for Assessment No. 2 shall be deposited in a separate fund established under the distinctive designation of the Marin/Sonoma Mosquito and Vector Control District Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2). Funds so designated shall be expended only for the special benefit of parcels within the Assessment No. 2.

SECTION 11. The Northwest Mosquito, Vector and Disease Control Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District at a regular meeting thereof held on June 14, 2023, at 595 Helman Lane, Cotati, California, 94931, by the following vote on a roll call:

	Yes	No	Abstain	Absent
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morgan Patton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diana Rich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aarón Zavala	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 14th day of June, 2023 after its passage.

ATTEST:

APPROVED:

 Diana Rich
 Secretary, Board of Trustees

 Richard Snyder
 President, Board of Trustees

 Philip D. Smith
 District Manager

STAFF REPORT

DATE: June 14, 2023

TO: Board of Trustees

FROM: Philip D. Smith, District Manager
Liz Garcia, Administrative Services Manager
Dana Shigley, Interim Financial Manager

SUBJECT: Final budget for the 2023/24 fiscal year



RECOMMENDATION

1. Review and discuss the proposed final operating and capital budget for fiscal year 2023/24.
2. Consider a motion to adopt a Resolution 2022/23-XX, approving the annual budget for FY 2023/24.

ANALYSIS

On May 10, the Board considered the proposed operating and capital budget for fiscal year 2022/23. This budget was prepared pursuant to Board Policy 4100 and reviewed by both the Executive and Budget committees prior to presentation to the Board of Trustees.

Since the Board considered the proposed budget, two changes have been made:

1. The District participates in an interdistrict effort to prepare and update documents that evaluate the environmental impacts of, and allow implementation of, the District's (and other similar District's) Integrated Vector Management Plan (the Programmatic Environmental Impact Report). A project to update the PEIR is proceeding and the budget now includes \$30,000 to fund our participation in this effort for the coming year. Although this amount is believed to be sufficient to complete the PEIR Addendum project, additional funds may be needed in future years for this project.
2. We continue to experience a variety of problems acquiring new capital equipment in this post-COVID purchasing environment. Four capital assets included in the 2022/23 budget have not, as of yet, been purchased and we have re-budgeted them in the 2023/24 budget. If we can complete the purchase before June 30, the funds rolled forward to next year will remain unused.

In addition, the schedule of approved positions has been updated, with no change to budget amounts. Other than these items, the final budget presented to you tonight remains the same as presented on May 10.

**Fiscal Year 2023/24
Operating and Capital Budget**

Board of Trustees

June 14, 2023

Table of Contents

Transmittal 2

Revenues 3

Departments

 Administration 5

 Laboratory..... 7

 Field Operations 8

 Facilities and Fleet..... 9

 Outreach and Education 10

 Information Technology..... 12

Personnel 13

Capital Acquisition 15

General Fund Balance and Reserves 17

Attachments 19

 Line Item Detail: Revenues

 Line Item Detail: Expenses

 List of Approved and Funded Positions



DATE: June 14, 2023

TO: Board of Trustees

FROM: Philip D. Smith, District Manager
Liz Garcia, Administrative Services Manager
Dana Shigley, Interim Financial Manager

SUBJECT: Fiscal Year 2023/24 Operating and Capital Budget

The attached documents represent the District's operating and capital budgets for fiscal year 2023/24. This budget was prepared in accordance with Board policy 4100. This budget has been reviewed and adjusted by both the Budget and Executive Committees and staff appreciates the important contributions from each group to ensure this budget appropriately sets forth the District's spending plan.

	General Fund	Capital Fund
Total Revenues	\$11,368,900	\$413,800
Total Expenses	\$10,518,038	\$473,500
Net Operating Results	\$850,862	\$(59,700)
Transfer to Pension Prefunding Trust	\$(700,000)	
Net Anticipated Change to Unreserved Fund Balance	\$150,862	\$(59,700)

Total revenues and expenses for each fund are shown above. The documents attached provide additional analysis and details about each department budget, as well as discussion of accomplishments, challenges and projects anticipated in the current and coming year.

The General fund budget projects revenues in excess of expenses by \$850,900. However, the District will transfer \$700,000 of this amount to the pension prefunding trust (CEPPT) leaving \$150,900 at year end to increase fund balance. Additionally, this budget proposes to make a \$130,000 contribution to the District's OPEB trust fund at CERBT. A complete discussion of these transfers to reduce long-term liabilities can be found on page 16.

The Capital fund budget for the coming year is consistent with the capital replacement plan completed in 2020. This plan, now three years old, will be updated in the coming year or two. The capital fund budget can be found on page 14.

In anticipation of developing the fiscal year 2022/23 budget, staff developed and presented a ten-year forecast of revenues and expenses. While this plan was not updated for the 2023/24 fiscal year budget, its findings remain relevant and the information was considered when developing the budget.

Finally, we appreciate the considerable staff effort it takes to compile this budget and appreciate the hard work undertaken throughout the organization to bring this budget together.

Operating Revenues

As shown in the table below, we are estimating operating revenues of \$11,368,900 for the 2023/24 fiscal year, an increase of 3.1% over estimated revenues in the current fiscal year.

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Estimated Actual	2023/24 Final
Marin Ad Valorem Taxes	2,456,843	2,580,567	2,726,963	2,810,272	2,850,636	2,971,500
Marin Special Assessments	1,305,730	1,307,843	1,310,992	1,311,118	1,311,998	1,329,200
Total Marin County	3,762,573	3,888,410	4,037,955	4,121,390	4,162,634	4,300,700
Sonoma Ad Valorem Taxes	2,959,613	3,047,550	3,276,257	3,371,017	3,366,685	3,537,500
Sonoma Special Assessments	2,823,864	2,868,710	2,884,945	2,947,282	2,947,282	3,041,900
Total Sonoma County	5,783,477	5,916,260	6,161,202	6,318,299	6,313,967	6,579,400
Total Taxes and Assessments	9,546,050	9,804,670	10,199,157	10,439,689	10,476,601	10,880,100
Interest Earnings	287,630	81,746	23,918	29,377	94,392	122,700
Charges for Services	134,068	77,384	264,049	190,050	321,785	283,700
All Other	106,577	105,684	356,188	116,438	136,880	82,400
Total Other Revenues	528,275	264,814	644,155	335,865	553,057	488,800
Total Revenues	\$10,074,325	\$10,069,484	\$10,843,312	\$10,775,554	\$11,029,658	\$11,368,900

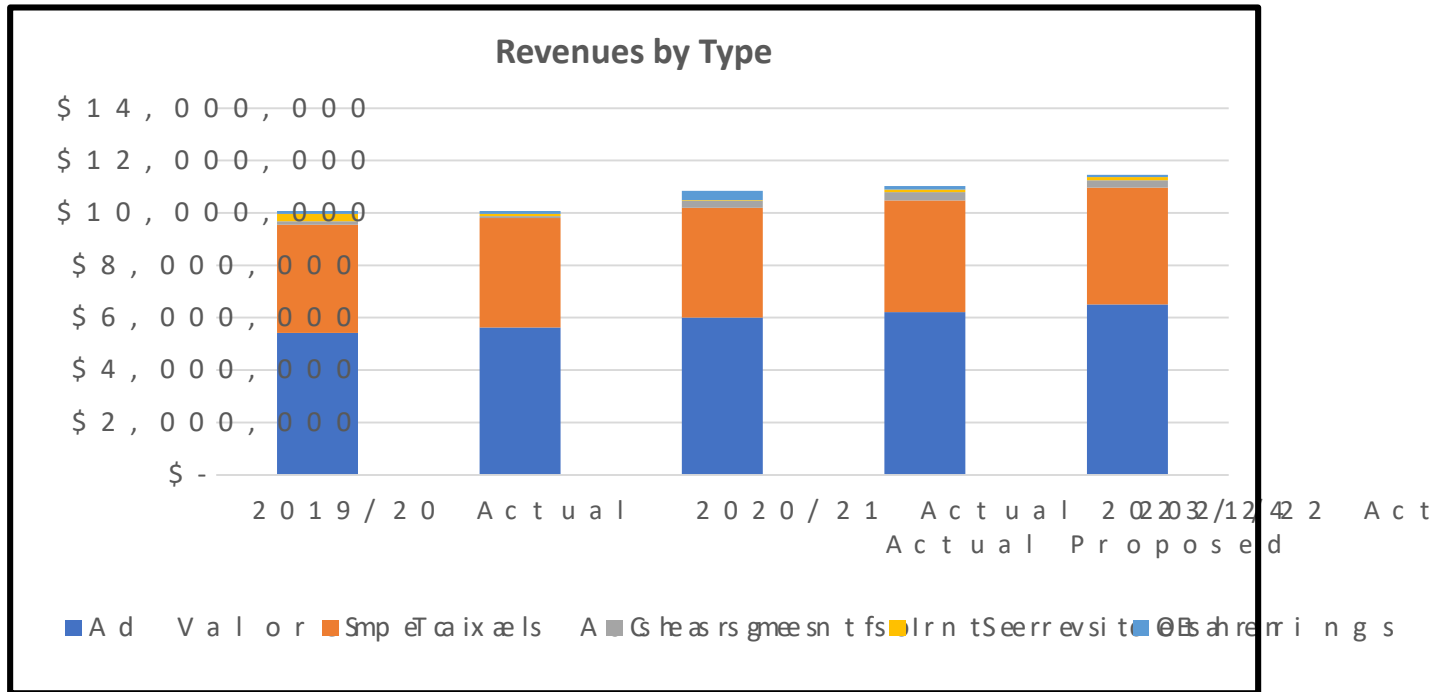
The District's primary revenue source, Ad Valorem taxes, represents 57% of total revenues and has increased by an average of 4.7% annually for the last decade. However, we are projecting an increase of 4.25% for the coming year. Mortgage interest rates have increased recently and, while real estate prices remain high, the number of sales is slowing. We believe assessed valuations will increase at 5% or more, yet that does not translate directly to increases in tax revenues as taxes on properties only reassess fully to the higher amount when they sell.

Special Assessments represent 38% of the District's total revenues. Because the amount assessed for Assessment District #1 in both counties reached its cap of \$12 per unit many years ago, these revenues do not change significantly from year to year. For the coming year, we project no notable increase to District #1 assessments. For the 2022/23 fiscal year, the Board chose to hold District #2 assessments at their prior level with no increases. For 2023/24, we recommend increasing the District #2 assessments as calculated by the assessment engineer due to increased operational costs. If the assessment rate for District #2 were again held at 2021/22 rates, we estimate revenues would be \$100,000 less than shown above. Because there was no increase in assessments for the current year, assessment revenues for District #2 will increase by more than 9% for 2023/24.

Interest earnings dipped significantly in the 2021/22 fiscal year as interest rates remained at historic lows. As the Federal Reserve Bank has worked to fight off inflation by increasing interest rates, earnings from Marin County have gone from a low of 0.089% in October 2021 to 3.337% in January 2023. Additionally, our cash held on deposit at Marin County is increasing. We are projecting that interest revenues will increase to \$122,700 next year, more than five times our interest revenues in 2021/22, but well below the amount earned in 2019/20.

The District has increased billing for direct services related to mosquito abatement services in recent years. While these revenues represent only 3% of total income, charges for services increased from \$77,384 in fiscal year 2020/21 to a projected \$321,785 in the current year, which includes an unanticipated and nonrecurring payment from California Department of Fish and Wildlife. We are conservatively projecting \$283,700 for 2023/24, which does not assume any payments from the California Department of Fish and Wildlife.

The graph below shows the growth in total revenues for the last few years as well as the relative portions for each revenue type. Details for each revenue by account code can be found in the appendix.



District Manager and Administrative Services

	2021/22	2022/23	2023/24
	Actual	Adopted Budget	Final Budget
	2,979,501	2,680,105	3,054,807
Materials and Supplies	20,037	20,600	21,400
Equipment and Tools	4,188	6,000	6,500
Maintenance and Repair	-	-	-
Professional Services	125,804	164,350	251,900
Other Purchased Services	612,645	688,532	732,623
Other Expenses (Transfers)	618,940	583,517	441,800
	\$4,361,115	\$4,143,104	\$4,509,030

District Manager

District staff have successfully navigated several challenges in the 2022/23 fiscal year. While largely abated, COVID continues to linger and we continue to adjust and adapt to ensure employee safety, including periodic revisions to the COVID-19 Prevention Plan. In December, the District was the victim of a cyber-attack on our network and computer systems. However, we are pleased that we were able to recover quickly, with minimal data loss and no ransom payment was made to the attacker. We now anticipate that our insurance will cover the bulk of the costs of recovery. Cybersecurity measures now include state of the art active monitoring of the network to provide early detection of unauthorized activity. We were also able to complete a major update to the Board’s Policy Manual, with the Board adopting several new and updated policies. We have also worked with consultants to fill the new Administrative Services Manager position and support the Administrative Services division during the transition.

In 2023/24, we have several significant initiatives planned. First, we continue to manage the facility needs assessment project, completing a wetlands delineation plan and determining the buildable areas. This study is the first step toward ensuring the District facilities will be adequate to meet our needs for many years to come. During 2023/24 we plan to complete conceptual design alternatives and present them to the Board for consideration. The Capital Fund budget reflects the remaining funds from the Board’s previous allocation of \$250,000.

Continuing our efforts to document and streamline District policies and procedures, we will be tackling the task of creating a District Operations Manual that will, similar to the Personnel (Employee) Manual, document the District’s operational practices and policies.

The budget includes \$25,000 for recruiting expenses as the District Manager plans to retire at some point during this fiscal year. Significant staff effort will be focused on working with the Board to conduct a recruitment and complete the transition to a new District Manager.

The budget includes \$30,000 for the District's contribution toward an interdistrict project to update the Programmatic Environmental Impact Report. This important project had been stalled for some time, but is now poised to move forward.

Administrative Services (Finance and Human Resources)

In the current fiscal year, we completed our first annual audit of financial data contained in the new financial software (Black Mountain). With a new chart of accounts this required the conversion of data and the development of new reports. However, the audit was very successful and, going forward, audit data is now fully converted. Additionally, working with the Budget Committee and the Board, we adjusted our procedures for processing payroll and accounts payable, significantly streamlining the process and reducing the possibility of cash shortages in the payroll account. We expanded the roles of two staff members, allowing us to segregate duties better and establish a consistent payroll and accounts payable processing schedule. Finally, and most importantly, much of our effort in the current year has focused on managing treasury, payroll, human resources, and many other functions during the interim period while we recruit to fill the new Administrative Services Manager and Human Resources Technician positions. As a team, we have completed all necessary tasks without any (major) glitches.

We recently hired our new Administrative Services Manager and a priority for the 2023/24 fiscal year will be to also hire the new half-time Human Resources Technician. The budget includes funding for this position, as well as limited funding for the Management Aide and consultant support to assist with the transition and other special projects. While this is in process, we are continuing to streamline operations to help ensure the transition is successful. For example, we will continue to create written procedures for many of our finance and human resources tasks. Finally, with Budget Committee and Board support, in this coming year we anticipate considering potential changes to banking services that will improve efficiency while ensuring safety and liquidity of District funds.

Other items in the budget of note include an increase of 17.4% in the cost of insurance that is obtained through the Vector Control Joint Powers Agency (VCJPA). Despite the VCJPA's strenuous efforts to keep the costs low for the members of this risk-sharing pool, costs have ballooned for the coverages that must be purchased from private companies, other JPA's or reinsurers. The insurance markets are very challenging at the moment: for example, the premium for property insurance doubled from the previous year, despite no significantly adverse claims experience.

Costs for the biennial actuarial study of the District's retiree health insurance plan will increase this year (as full actuarial analyses are required in odd numbered years). Also, labor negotiating costs will be increased (the current MOU expires on June 30, 2024), and we have slightly increased staff and Trustee travel and training costs (as the COVID emergency has waned, more opportunities for travel and training are available). The budget for 2023/24 includes a \$130,000 payment to the District's retiree benefit (OPEB) trust account, compared to \$0 in the 2022/23 fiscal year (see page 18 for more information.)

Laboratory

	2021/22	2022/23	2023/24
	Actual	Budget	Final Budget
Salaries and Benefits	435,142	459,018	473,642
Materials and Supplies	8,812	8,750	9,400
Equipment and Tools	3,472	2,400	2,200
Maintenance and Repair	3,555	2,000	3,500
Professional Services	16,160	19,767	15,267
Other Purchased Services	225	225	231
Other Expenses (Transfers)	-	-	-
	\$467,366	\$492,160	\$504,240

The Laboratory Department provides support for many of the District's operations including mosquito and vector surveillance and control, disease surveillance, and scientific analyses. The laboratory maintains several fixed location adult mosquito traplines in Marin and Sonoma County to monitor mosquito distribution and abundance, invasive mosquito species and test for mosquito-borne disease.

The laboratory has expanded surveillance for ticks and tick-borne pathogens by adding new collection sites. This has provided a more comprehensive database. We have increased the budget modestly for supplies related to this program.

The laboratory budget includes funds for mosquito-borne disease testing. Budgeting for testing costs has been challenging with previous drought years. We anticipate seasonal water sources to hold water longer in 2023 resulting in increased mosquito production and, thus, the need for more testing.

Field Operations

	2021/22 Actual	2022/23 Budget	2023/24 Final Budget
Salaries and Benefits	2,713,204	2,851,259	3,080,008
Materials and Supplies	697,366	697,897	746,600
Equipment and Tools	39,502	38,430	12,450
Maintenance and Repair	-	-	-
Professional Services	149,337	210,750	212,000
Other Purchased Services	2,331	2,300	2,550
Other Expenses (Transfers)	-	-	-
	\$3,601,740	\$3,800,636	\$4,053,608

The Operations Department's primary responsibility is to implement the District's Integrated Vector Management Program in the field to control mosquito populations and the potential for mosquito-borne disease transmission. This department also performs field work relative to ground nesting yellowjackets and the rodent program. The Operations Department includes the Vector Control Technicians, which is the largest group of the District's employee base.

The most significant increase in the Field Operations budget is in salary and benefit costs. This is primarily a result of filling the vacant Environmental Biologist, Source Reduction/Wastewater Specialist, and Vector Control Technician positions.

With the extraordinarily wet winter, we anticipate that water will persist longer in seasonal wetlands and anthropogenic sources, resulting in the need for more treatment than has been necessary in the last several dry years. As a result, we anticipate needing more seasonal employee support than in previous years and have increased the budget for the purchase of larvicides and adulticides as well.

The District has contracted with two companies certified to apply mosquito larvicides via Unmanned Aerial Systems (UAS), commonly referred to as drones. UAS systems will be used for mosquito surveillance and control operations, as this technology is improving rapidly. The costs for UAS treatments have been incorporated into the Aerial Application budget.

To improve the detection and remediation of unmaintained swimming pools, which can generate hundreds of thousands of potentially disease-carrying mosquitoes, we will be working with NearMap in the coming year. NearMap takes high-resolution aerial photographs of the area several times each year, subsequently analyzing the photographs using artificial intelligence systems to detect unmaintained swimming pools. Benefits to the District include improved detection accuracy and reduced turnaround time when compared to the traditional aerial photography services that rely upon painstaking manual analyses of the aerial imagery.

Facilities and Fleet

	2021/22	2022/23	2023/24
	Actual	Budget	Final Budget
Salaries and Benefits	212,769	220,540	230,631
Materials and Supplies	166,150	178,000	168,000
Equipment and Tools	6,032	9,500	8,550
Maintenance and Repair	148,554	208,350	202,600
Professional Services	34,619	46,300	43,700
Other Purchased Services	69,429	66,075	70,375
Other Expenses (Transfers)	-	-	-
	\$637,553	\$728,765	\$723,856

The Facilities and Fleet Management Division is responsible for maintaining the District's building, yard and grounds as well as all vehicles and equipment. In the current fiscal year, the District suffered water intrusion through the concrete flooring in the building. This problem has been temporarily resolved, and a more permanent solution will be addressed after the facilities needs assessment is complete. Similarly, the District is postponing remodels and non-critical capital repairs until a thorough analysis of future facility needs is complete.

For the 2023/24 budget, we have slightly decreased the budget for gasoline. While prices remain high, they have stabilized somewhat and costs in the current year are well below budget. With the completion of the parking lot sealing and landscaping projects in the current year, these project budgets will be reduced for 2023/24. We have increased costs for equipment trailers in the coming year by \$20,500 to purchase three replacement ATV/quad trailers and two equipment trailers. The equipment trailers will provide needed support to the mosquito source reduction program and mosquito control operations. Natural gas costs for the Administration building have been increasing and we are projecting costs will be \$8,300 more in 2023/24 than the current budget year. Finally, the budget includes some funding for our efforts to restore and improve the functioning of the HVAC system. As this project progresses, we may need to return to the Board to request additional funding.

Outreach and Education

	2021/22	2022/23	2023/24
	Actual	Budget	Final Budget
Salaries and Benefits	136,761	236,395	247,594
Materials and Supplies	11,320	15,200	49,200
Equipment and Tools	-	-	-
Maintenance and Repair	-	-	-
Professional Services	3,952	20,300	9,000
Other Purchased Services	158,965	203,700	238,000
Other Expenses (Transfers)	-	-	-
	310,998	475,595	543,794

The District's outreach and education programs aim to educate residents on how to protect themselves from mosquitoes and vector-borne diseases. This is the first tier of our Integrated Vector Management program and is achieved by raising awareness of the District's programs, services, and activities through mass advertising, digital content, participation in local events, dissemination of brochures, newsletters, news releases, presentations to community groups and educating children in our local schools.

Although some of these outreach efforts continued during COVID, classroom programs, open houses, and similar in-person efforts were suspended. For the coming year, the increase in the Community Outreach and Education Department's budget reflects a return to pre-pandemic level of activities. The most notable increases are:

Open House

Prior to the pandemic the District hosted a well-attended Open House event. The event takes place at the District's headquarters facilities and offers a glimpse into how the District protects public health through educational displays, interactive games, presentations, and an equipment showcase. The 2023/24 budget includes \$15,000 in materials and supplies for an Open House.

Digital Marketing

Digital marketing allows for precise targeting of ads, which can help to improve the effectiveness of our campaigns. By increasing our digital marketing efforts, we can invest in more sophisticated targeting techniques and technologies which will allow us to adapt our strategy to meet the evolving needs and preferences of our audiences. The total advertising budget has increased by \$11,800, with more funding shifting to digital advertising, and reduced allocations for newspapers, radio and outdoor advertising (e.g. billboards and bus shelters).

Classroom Programs

Our classroom programs aim to educate K-12 graders with interesting and interactive presentations that comply with current science curriculum standards. This budget includes \$23,000 for education and classroom materials in anticipation of returning to pre-pandemic program levels.

Also, note that the cost for our community notification system, \$21,000, has been moved to this budget from the Administration budget. Under certain circumstances, we use this system to notify residents in close proximity to applications of mosquito control materials. The amount is unchanged from the current year.

Information Technology

	2021/22	2022/23	2023/24
	Actual	Budget	Final Budget
Salaries and Benefits			
Materials and Supplies	1,132	4,000	1,500
Equipment and Tools	34,064	67,950	80,760
Maintenance and Repair	-	-	-
Professional Services	121,891	131,830	101,250
Other Purchased Services	-	-	-
Other Expenses (Transfers)	-	-	-
	\$157,087	\$203,780	\$183,510

The Information Technology division manages all District networks and computer systems, including finance software and the mapping/GPS systems that support field operations. The single most significant challenge in the current year for our information technology team was the cyber-attack faced by the District in December 2022. During the 2022/23 budget year, the Board approved a budget increase in the amount of \$45,050 to fund forensic and legal services, as well as new hardware and software to improve security in response to the attack. For 2023/24, the total budget amount returns closer to prior year levels, plus some on-going costs for improved malware detection software to increase security.

Other costs included in this budget include web hosting and design; maintenance of the GIS system; replacement computers, laptops and printers; telephone system; and the contract with Aldrich Networks for IT services. Overall, these other costs are not changing significantly in 2023/24.

Personnel

	2021/22	2022/23	2023/24
	Actual	Budget	Final Budget
Salaries and Wages	3,776,863	3,893,419	4,222,385
MCERA Credit	25,359	30,080	37,920
Overtime	13,628	30,600	27,500
Seasonal Wages	178,697	358,000	366,400
Trustee Wages	12,625	16,000	18,000
Medicare Employer portion	56,716	64,976	66,537
FICA (Social Security)	11,862	20,584	22,717
Retirement - Employer Classic	835,091	711,776	624,565
Retirement - Employer PEPRA	293,813	299,758	410,408
Kaiser - Active Employees	557,287	574,115	688,091
Dental - Active Employees	41,802	46,395	48,844
Vision Service Plan - Act	9,892	11,676	11,099
Teamsters Anthem	5,557	17,192	20,654
Sentry Life and Hartford	4,344	4,855	4,900
Employee Assistance Program	2,043	2,455	2,200
Employee Boot Allowance	5,767	7,600	7,600
Employee Wellness Benefit	14,632	18,250	17,500
State Unemployment	12,045	19,375	11,186
Retiree Spousal - Teamster	24,398	-	-
Retiree Spousal - Kaiser	69,418	-	-
Retiree Medical Benefit	156,724	278,526	305,000
Retiree Health Savings Account	25,814	41,685	43,176
Payments to CEPPT	-	-	-
Payment to CERBT	343,000	-	130,000
	\$6,477,377	\$6,447,317	\$7,086,682

The budget includes funding for 37 regular-hire positions and nine seasonal/temporary positions, as shown in the appendix. Currently, three of the funded positions are vacant, however, recruitment is either underway or will begin shortly. These positions include the Source Reduction/Wastewater Specialist, Human Resources Technician (50%), and Environmental Biologist. Additionally, the Environmental Programs Manager position remains vacant and is not planned for funding in the 2023/24 fiscal year. Although the position would provide important services to the District, with the planned transitions to a new District Manager and Administrative Services Manager, staff would not have the capacity to recruit for and train a new hire in this position until fiscal year 2024/25. Additionally, during the coming year we may return to the Board with recommendations for changes to the title and job duties of this position.

Consistent with past practice, the District also anticipates employing seasonal workers each April through October. The budget includes five seasonal Field Assistants, two seasonal Lab Assistants, and one Seasonal Receptionist. The Management Aide position continues to be funded, though with fewer hours than in the current year. She will help during the ASM transition, with special projects and the financial audit.

The salary and benefit projections include a COLA of 2.75% for all represented positions (as per the Memorandum of Understanding with WCE), the Assistant Manager and Administrative Services Manager. Additionally, we have included an increase of \$1.00 per hour for all seasonal employees and 2.75% for the Management Aide, consistent with past practice and current conditions in the labor market.

The MCERA (pension system) rates for Classic members have decreased slightly, from 30.52% to 28.61%, while rates for PEPRA members stay nearly the same at 23.83%. Per the MOU, the employees pay 1.75% of this amount and the District pays the rest. Note that, as long-time employees retire and the District hires new employees, the overall cost for Classic members decreases and the cost for PEPRA members increases, as shown in the budget.

Based on information received from Marin County, this budget assumes the cost of medical benefits will increase by 8% effective January 1, 2024.

The budget includes a payment of \$130,000 to the California Employers Retirement Benefit Trust (CERBT) to prefund retiree health care obligations. Although not a budgeted expense, the budget also assumes a \$700,000 contribution to the District's Employee Pension Prefunding Trust (CEPPT). This is discussed in more detail on page 18.

Finally, the District's current MOU with its represented employees through the Western Council of Engineers (WCE) expires on June 30, 2024. During the coming year, we will be working with WCE and staff representatives to negotiate a new agreement, and the budget includes funding for negotiation and legal representation during this process.

Capital Acquisition

**Budgeted Capital Expenses
2023/24 Budget**

	Amount	Account 301-5900-
Replacement of Existing Equipment		
One half-ton Truck	46,000	6880
One three-quarter ton Truck	61,000	6880
	107,000	
Additions to the Fleet		
One half-ton Truck	46,000	6880
One quad ATV	12,000	6870
One airboat GPS system (for new airboat)	16,600	6870
	74,600	
Carried Forward from 2022/23		
One Flatbed Truck	65,000	6880
One ATV	12,000	6870
One GPS for Airboat (older airboat)	13,500	6870
Fuel Management System	21,400	6840
Facilities Needs Assessment (1)	180,000	6489
	291,900	
Total Capital Fund Budget	473,500	
Transfers from General Fund		
Annual payment for replacement program	337,200	
New assets, not in replacement program	74,600	
Total Transfer from General Fund	411,800	

(1) This is an estimate. Actual funds remaining in budget will be determined after all expenses are paid in the current year.

The capital replacement program is funded annually pursuant to a study completed in 2020 by MRG. The District transfers a fixed amount of \$337,200 each year to the capital fund for replacements. This amount, over time, was calculated to finance replacement of current assets over twenty years. The District has added assets to the fleet since the study was completed and the study will be updated in the next year or two.

The cost to purchase additional assets (not included in the replacement study) must also be covered by transfers from the general fund. For fiscal year 2023/24, the District will transfer \$74,600 from the General Fund to cover the three items shown as additions to the fleet.

The District anticipates purchasing two trucks to replace older models currently in the fleet, as well as one truck and an ATV quad to add to the fleet. The additional truck had previously been scheduled for removal from the fleet without replacement; however, the use of this truck continues to be necessary and it should be replaced.

The District's new airboat should arrive sometime in May and, in the 2023/24 fiscal year, will be outfitted with a GPS system. This new airboat will be the District's second, providing additional capacity for mosquito surveillance and control operations associated with mosquito sources in large, difficult to access water bodies.

There are four capital items included in the 2022/23 budget that we were not able to purchase during the fiscal year. These items have been rolled forward to the 2023/24 fiscal year. The Finance Office remodel project in the current year budget will be postponed until the facility needs assessment is complete.

In 2022/23, the Board authorized \$250,000 for a facility needs assessment study. This study is underway, and, during 2023/24 we plan to complete conceptual design alternatives and present them to the Board for consideration. The 2023/24 budget carries forward funds not yet spent on this project.

General Fund Balance and Reserves

As described in Board policies 5060 and 5080, the District maintains several reserves and an unreserved fund balance in the General Fund.

General Fund unreserved balance

As of June 30, 2022, the unreserved fund balance in the General Fund was \$8.0 million. As discussed with the Board at the February meeting, we anticipate operating results for the 2022/23 fiscal year as follows:

Anticipated Revenues	\$10,800,000
Anticipated Expenses	\$9,300,000
Operating Results	\$1,500,000
Transfer to CEPPT	\$(600,000)
Increase to Fund Balance	\$900,000

Thus, the General Fund unreserved balance will be approximately \$8.9 million at the beginning of the 2023/24 fiscal year. The budget for 2023/24 predicts operating results as follows:

Anticipated Revenues	\$11,368,900
Anticipated Expenses	\$10,518,000
Operating Results	\$850,900
Transfer to CEPPT	\$(700,000)
Increase to Fund Balance	\$150,900

On June 30, 2024 the General Fund unreserved balance is anticipated to increase to \$9.1 million. However, note that the District generally does not spend all of its budgeted expenses and actual operating results at year end, barring unforeseen problems, will likely be higher.

Per Board policy, the unreserved fund balance should be between 25% and 50% of the prior year's actual expenditures. This range would be approximately \$2.3 to \$5.7 million.

Although costs estimates are not yet available, the facilities needs assessment currently underway anticipates the need to set aside several million dollars in a future budget for a facilities expansion project.

Reserves

The District maintains reserves for public health emergencies and for cash flow during the "no income period" between receipt of tax revenues. As of June 30, 2022, these were \$1.839 and \$4.596 million respectively, consistent with Board policy. These are both calculated based on actual operating results and will be adjusted modestly on June 30, 2023. These reserves comply with Board policy.

The District also maintains a reserve with VCJPA to help defray the costs of paying the self-insured retention amounts in the event of multiple claims. The policy requires that the District maintain an amount equal to the VCJPA recommended amount, plus or minus 20%. As of the quarter ended March 30, 2023 (the most recent data available), the recommended balance is \$944,332 and the District's balance is \$813,972. This is 13.8% less than the recommended amount and consistent with Board policy.

California Employer's Retirement Benefit Trust (CERBT)

As of March 24, the balance in the District's CERBT account was \$7.68 million and, as of June 30, 2021 (the last completed actuarial analysis), the estimated accrued liability for the District's retiree health insurance benefits was \$7.82 million. Board policy 5080 indicates that the District should maintain between 90% and 100% of the District's accrued liability in the CERBT and the current balance, representing 98%, complies with that policy.

The last actuarial analysis in 2021 showed that this liability for retiree medical benefits was fully funded and did not require additional contributions. However, the subsequent and significant downturn in the financial markets caused the fund balance to drop below the fully funded level. An updated actuarial analysis will be completed in the coming year and funding requirements may change. In the meantime, after consulting the District's Actuary, staff recommends making a contribution to help offset the declines in value since the 2021 valuation. The budget assumes making the Actuarially Defined Contribution (ADC) of \$130,000 to the California Employers Retirement Benefit Trust.

California Employer's Pension Prefunding Trust (CEPPT)

As of March 24, the balance in the District's CEPPT account was \$1.71 million. Board policy 5080 indicates that the District should maintain an amount equal to between one and three years of annual payments to MCERA. The budget includes payment to MCERA in the amount of \$1.04 million, calculating to a target range of \$1 to \$3.1 million. The 2023/24 budget includes a contribution of \$700,000, bringing the CEPPT account balance to approximately \$2.41 million, within the target range.

Attachments

- 1.Revenue Budget Detail
- 2.Expense Budget Detail
- 3.List of Approved and Funded Positions

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
4100 TAXES MARIN COUNTY										
4110 Current Secured			2,561,541	1,503,951	2,680,193	56%	2,827,900		2,827,900	106%
4115 Current Unsecured			46,622	48,845	47,835	102%	49,000		49,000	102%
4125 Prior Unsecured			2,664	2,709	1,719	158%	2,500		2,500	145%
4130 Benefit Assessment Marin			1,149,581	629,077	1,141,800	55%	1,143,800	-200	1,143,600	100%
4135 Benefit Assessment Marin			161,411	92,527	169,318	55%	185,000	600	185,600	110%
4150 Supplemental Taxes			98,027	62,592	69,009	91%	71,800		71,800	104%
4160 RDA Residual			18,110	10,590	11,516	92%	20,300		20,300	176%
Group:			4,037,956	2,350,291	4,121,390	57%	4,300,300	400	4,300,700	104%
4200 TAXES SONOMA COUNTY										
4210 Current Secured			3,166,194	3,204,376	3,285,769	98%	3,431,000		3,431,000	104%
4215 Current Unsecured			96,820	97,469	97,500	100%	105,000		105,000	108%
4220 Secured Delinquent			16,513		15,000	0%	17,000		17,000	113%
4225 Prior Unsecured			2,028		0	0%			0	0%
4230 Benefit Assessment Sonoma			2,036,419	1,951,001	2,046,000	95%	2,056,400	400	2,056,800	101%
4235 Benefit Assessment Sonoma			848,526	811,170	901,282	90%	975,400	9,700	985,100	109%
4239 Delinquent Special			31,410	30,748	15,073	204%	26,800		26,800	178%
4250 Sonoma Supplemental Taxes			-291,182	46,584	50,000	93%	50,000		50,000	100%
4260 Sonoma RDA			254,474	-205,676	-92,325	223%	-92,300		-92,300	100%
Group:			6,161,202	5,935,672	6,318,299	94%	6,569,300	10,100	6,579,400	104%
4300 USE OF MONEY AND PROPERTY										
4310 Investment Earnings			23,918	32,427	29,377	110%	122,700		122,700	418%
Group:			23,918	32,427	29,377	110%	122,700	0	122,700	418%
4400 STATE AND FEDERAL										
4410 Homeowners Property Tax			27,260	13,189	26,188	50%	26,400		26,400	101%
4420 In-Lieu Tax			176	170	300	57%	300		300	100%
4490 Other State Aid			179,873	42	200	21%	200		200	100%
Group:			207,309	13,401	26,688	50%	26,900	0	26,900	101%
4500 CHARGES FOR SERVICES										
4510 Miscellaneous Services			264,049	177,709	190,050	94%	283,700		283,700	149%
Group:			264,049	177,709	190,050	94%	283,700	0	283,700	149%
4900 OTHER REVENUES										
4910 Refunds and			15,482	35,056	20,000	175%	25,000		25,000	125%
4920 Insurance Refunds and			128,903	45,599	69,750	65%	30,000		30,000	43%
4930 Sales of District			250	794	0	***	500		500	*****
4980 Gain or Loss on			-64,301		0	0%			0	0%
Group:			80,334	81,449	89,750	91%	55,500	0	55,500	62%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
Fund:			10,774,768	8,590,949	10,775,554	80%	11,358,400	10,500	11,368,900	106%

301 CAPITAL PROJECTS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
4300 USE OF MONEY AND PROPERTY										
4310 Investment Earnings			738		800	0%	2,000		2,000	250%
Group:			738		800	0%	2,000	0	2,000	250%
4900 OTHER REVENUES										
4990 Transfers In			587,200		540,017	0%	411,800		411,800	76%
Group:			587,200		540,017	0%	411,800	0	411,800	76%
Fund:			587,938		540,817	0%	413,800	0	413,800	77%
Grand Total:			11,362,706	8,590,949	11,316,371		11,772,200	10,500	11,782,700	

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
5100	Administration										
6010	Salaries and Wages			483,242	417,053	489,149	85%	586,505		586,505	120%
6012	MCERA Credit			10,114	9,862	10,150	97%	11,100		11,100	109%
6014	Overtime			1,775	1,159	2,500	46%	2,500		2,500	100%
6015	Seasonal Wages			67,050	79,576	130,000	61%	104,500		104,500	80%
6016	Trustee Wages			12,625	10,100	16,000	63%	16,000	2,000	18,000	113%
6022	Medicare Employer portion			8,156	7,380	9,000	82%	10,020		10,020	111%
6023	FICA (Social Security)			4,940	5,560	6,448	86%	6,479		6,479	100%
6030	Retirement - Employer Cla			835,091	575,879	711,776	81%	624,565		624,565	88%
6032	Retirement - Employer PEP			293,813	250,096	299,758	83%	410,408		410,408	137%
6041	Kaiser - Active Employees			557,287	592,727	574,115	103%	688,091		688,091	120%
6043	Dental - Active Employees			41,802	38,950	46,395	84%	48,844		48,844	105%
6045	Vision Service Plan - Act			9,892	10,121	11,676	87%	11,099		11,099	95%
6047	Teamsters Anthem			5,557	15,671	17,192	91%	20,654		20,654	120%
6051	Sentry Life and Hartford			4,344	4,426	4,855	91%	4,900		4,900	101%
6053	Employee Assistance Progr			2,043	1,480	2,455	60%	2,200		2,200	90%
6055	Employee Boot Allowance			5,767	3,356	7,600	44%	7,600		7,600	100%
6057	Employee Wellness Benefit			14,632	7,872	18,250	43%	17,500		17,500	96%
6059	State Unemployment (5.0%			2,017	1,190	2,575	46%	1,666		1,666	65%
6061	Retiree Spousal - Teamste			24,398		0	0%			0	0%
6063	Retiree Spousal - Kaiser			69,418		0	0%			0	0%
6065	Retiree Medical Benefit			156,724	233,705	278,526	84%	305,000		305,000	110%
6067	Retiree Health Savings Ac			25,814	30,931	41,685	74%	43,176		43,176	104%
6069	Payment to CERBT			343,000		0	0%	130,000		130,000	****%
6112	Coats, Rain Gear and Boo			1,508	965	1,000	97%	1,500		1,500	150%
6114	Admin Clothing and Hats			2,172	1,761	2,000	88%	2,000		2,000	100%
6130	Food for Trustee Meetings					500	0%	500		500	100%
6131	Food for Staff or Busines			1,322	923	900	103%	900		900	100%
6132	Drinking Water			809	851	1,500	57%	1,500		1,500	100%
6139	Other Food and Household			2,631	2,790	2,000	140%	2,500		2,500	125%
6140	Office Supplies			4,021	4,321	4,000	108%	4,000		4,000	100%
6141	Copier Supplies			4,817	4,433	5,250	84%	5,000		5,000	95%
6142	Postage and Postage Suppl			1,852	2,253	1,750	129%	2,000		2,000	114%
6149	Other Office Expense			905	536	1,700	32%	1,500		1,500	88%
6250	Furniture			3,194	2,147	2,900	74%	3,500		3,500	121%
6251	Appliances and Office Too			994	2,284	3,100	74%	3,000		3,000	97%
6410	Payroll Service Fees			7,250	9,716	9,000	108%	12,000		12,000	133%
6411	Annual Audit			14,525	14,846	15,000	99%	15,300		15,300	102%
6412	Actuarial Studies			17,185	2,552	3,000	85%	18,000		18,000	600%
6413	Assessment Management Ser			42,142	43,295	45,000	96%	45,000		45,000	100%
6420	Occupational Health Testi			2,555	2,408	2,000	120%	2,000		2,000	100%
6421	Labor Negotating Services			2,263	1,699	7,000	24%	30,000		30,000	429%
6422	Ergonomic Evaluation			413	1,230	1,500	82%	1,000		1,000	67%
6423	Human Resources Legal Ser			23,435	26,707	23,000	116%	25,000		25,000	109%
6424	Section 125 Plan Admin Fe			1,545	1,385	2,350	59%	1,600		1,600	68%
6425	Recruitment Services				5,552	11,000	50%	27,000		27,000	245%
6429	Other Professional Servic			185	22,540	12,500	180%	20,000		20,000	160%
6472	Legal Counsel			10,185	11,251	27,000	42%	25,000		25,000	93%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
6474	Environmental Impact Repo					5,000	0%		30,000	30,000	600%
6475	IVMP Consulting		4,121			1,000	0%			0	0%
6510	Pooled Worker's Compensat			182,972	207,936	208,888	100%	218,333	9,282	227,615	109%
6511	Pooled Liability			115,309	137,254	136,476	101%	144,117	23,121	167,238	123%
6512	Pooled Auto Physical Dama			3,656	4,265	4,265	100%	4,478	492	4,970	117%
6513	Group Property			13,682	16,419	17,199	95%	17,240	15,373	32,613	190%
6514	Group Employee Bond			1,331	1,445	1,558	93%	1,517	138	1,655	106%
6515	Aircraft Excess Coverage			3,989	4,060	4,500	90%	4,500		4,500	100%
6518	Insurance Administrative			6,326	4,716	6,642	71%	4,952	-2,470	2,482	37%
6520	MVCAC			11,500	11,550	12,000	96%	12,000		12,000	100%
6521	CSDA			8,195	8,810	8,195	108%	9,500		9,500	116%
6522	LAFCO			17,770	18,855	18,659	101%	19,500	300	19,800	106%
6523	American Mosquito Control				7,274	7,000	104%	7,600		7,600	109%
6529	Other Memberships and Sub			1,840	1,184	700	169%	1,000		1,000	143%
6531	Newspaper and Legal Notic			2,286	1,544	2,000	77%	1,500		1,500	75%
6550	AT&T			1,447	1,805	1,500	120%	1,500		1,500	100%
6551	Comcast			1,883	2,627	2,000	131%	2,000		2,000	100%
6552	Communication/Notificatio			21,000	21,000	21,000	100%			0	0%
6553	Purchase and Maintain Cel			939	305	3,000	10%	2,000		2,000	67%
6554	Cell Phone Services			40,277	38,185	43,600	88%	43,600		43,600	100%
6559	Other Communication Servi			700	699	750	93%	500		500	67%
6560	Employee Training			11,368	3,686	5,000	74%	6,000		6,000	120%
6561	Employee Recognition			916	507	500	101%	500		500	100%
6562	Trustee Training and Educ				130	500	26%	750		750	150%
6570	Staff Travel			4,656	9,622	7,000	137%	9,000		9,000	129%
6571	Trustee Travel			75	4,442	4,500	99%	6,000		6,000	133%
6580	Use Tax			12,967		13,000	0%	14,000		14,000	108%
6582	Revenue Collection Fees (106,105	72,084	115,000	63%	120,000		120,000	104%
6583	Revenue Collection Fees (35,755	32,130	36,000	89%	28,000		28,000	78%
6589	Other Fees, Permits and T			447		550	0%	500		500	91%
6590	Copy Machine Lease			4,336	4,094	5,000	82%	4,500		4,500	90%
6591	Postage Machine Lease			918	1,211	1,000	121%	1,300		1,300	130%
6599	Other Rents and leases					550	0%			0	0%
6910	Contingency			8,061	3,953	23,000	17%	20,000		20,000	87%
6920	COVID-19 Expenses			23,679	16,658	20,000	83%	10,000		10,000	50%
6990	Transfers Out			587,200		540,017	0%	411,800		411,800	76%
	Account:			4,361,115	3,101,989	4,142,604	75%	4,430,794	78,236	4,509,030	109%
5200	Lab										
6010	Salaries and Wages			386,138	356,908	383,192	93%	401,183		401,183	105%
6015	Seasonal Wages			39,440	24,154	63,000	38%	60,800		60,800	97%
6022	Medicare Employer portion			6,083	5,438	6,470	84%	6,699		6,699	104%
6023	FICA (Social Security)			2,445	1,498	3,906	38%	3,770		3,770	97%
6059	State Unemployment (5.0%			1,036	1,018	2,450	42%	1,190		1,190	49%
6110	Uniforms			476	109	500	22%	500		500	100%
6112	Coats, Rain Gear and Boo			253		250	0%			0	0%
6129	Other Clothing and Safety			193		0	0%	250		250	*****
6139	Other Food and Household			260	198	250	79%	250		250	100%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
6140	Office Supplies			223	154	200	77%	200		200	100%
6149	Other Office Expense			167		200	0%	200		200	100%
6150	Surveillance Supplies			1,249	1,450	1,450	100%	1,600		1,600	110%
6151	RT PCR Supplies			4,996	7,008	5,000	140%	5,500		5,500	110%
6159	Other Lab Supplies			995	869	900	97%	900		900	100%
6220	Mosquito Traps			871	1,173	1,200	98%	1,200		1,200	100%
6239	Other Field Equipment			2,601	1,004	1,200	84%	1,000		1,000	83%
6351	Lab Equipment			3,555	1,071	2,000	54%	3,500		3,500	175%
6452	Disease Surveillance and			14,337	6,354	17,500	36%	13,000		13,000	74%
6489	Other Professional Servic			1,823	477	2,267	21%	2,267		2,267	100%
6529	Other Memberships and Sub			225	231	225	103%	231		231	103%
	Account:			467,366	409,114	492,160	83%	504,240	0	504,240	102%
5300	Operations										
6010	Salaries and Wages			2,574,631	2,318,930	2,592,999	89%	2,785,831		2,785,831	107%
6012	MCERA Credit			4,947	5,356	6,430	83%	12,920		12,920	201%
6014	Overtime			11,079	9,635	21,000	46%	17,000		17,000	81%
6015	Seasonal Wages			72,207	45,656	165,000	28%	201,100		201,100	122%
6022	Medicare Employer portion			37,648	33,505	43,000	78%	43,311		43,311	101%
6023	FICA (Social Security)			4,477	2,833	10,230	28%	12,468		12,468	122%
6059	State Unemployment (5.0%			8,215	6,159	12,600	49%	7,378		7,378	59%
6110	Uniforms			27,006	22,849	32,000	71%	27,500		27,500	86%
6111	Personnel Truck Equipment			3,453	1,484	4,950	30%	3,000		3,000	61%
6112	Coats, Rain Gear and Boo			2,281	2,984	3,250	92%	3,400		3,400	105%
6113	YJ Suits and Gloves			761		761	0%			0	0%
6115	Eye Wear, Wash and Eye Gl			345	402	1,045	38%	1,200		1,200	115%
6116	First Aid Supplies and Ki			1,577	3,064	2,750	111%	3,200		3,200	116%
6129	Other Clothing and Safety			1,567	2,024	3,100	65%	3,100		3,100	100%
6140	Office Supplies			143	234	300	78%	300		300	100%
6160	Pyrocide			16,997	24,886	25,000	100%	25,000		25,000	100%
6161	Bti Liquid			77,212	55,144	90,100	61%	94,700		94,700	105%
6162	Bti Granules			18,278	13,718	13,780	100%	14,500		14,500	105%
6163	Larvicide Oil			5,397	4,710	5,500	86%	6,900		6,900	125%
6164	Zenivex			8,798	1,823	1,823	100%	7,600		7,600	417%
6165	Methoprene Liquid			64,525	44,889	54,470	82%	56,700		56,700	104%
6166	Methoprene Briquettes			43,395	50,902	50,903	100%	53,000		53,000	104%
6167	30 Day Briquettes			972		0	0%			0	0%
6168	Methoprene Pellets			162,333	164,944	168,480	98%	175,300		175,300	104%
6169	Bacillus Sphaericus FG			64,212	72,585	60,000	121%	63,000		63,000	105%
6170	BACILLUS SPHAERICUS/Bti G			111,615	111,953	100,000	112%	104,200		104,200	104%
6171	BACILLUS SPHAERICUS WDG			12,820	10,975	11,000	100%	11,550		11,550	105%
6172	Bacillus Sphaericus/Bti W			181	3,399	3,480	98%	8,500		8,500	244%
6173	New Products and Trials			1,008		0	0%	1,600		1,600	*****
6174	Spinosad			38,658	35,884	36,500	98%	51,000		51,000	140%
6175	Wasp Freeze			1,961	811	1,185	68%	1,250		1,250	105%
6176	Drione			12,132	6,586	7,270	91%	8,000		8,000	110%
6177	Dry Ice			13,161	15,502	18,400	84%	20,000		20,000	109%
6185	Fish Supplies			745	153	1,200	13%	1,600		1,600	133%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
6189	Other Agricultural and Op			5,833	231	650	36%	500		500	77%
6210	Respirators			917	1,658	2,000	83%	1,200		1,200	60%
6211	Ear Wear			899		900	0%	600		600	67%
6219	Other Safety Equipment			67	44	300	15%	400		400	133%
6220	Mosquito Traps			19		1,000	0%	3,000		3,000	300%
6221	Backpack Applicators			1,336	1,747	1,575	111%	700		700	44%
6222	Can Applicators			744	1,123	1,200	94%	800		800	67%
6223	Backpack Foggers			8,738		6,560	0%			0	0%
6224	Hand Held Foggers			14,870		18,600	0%			0	0%
6225	Backpack Granulator			1,281	5,289	1,900	278%			0	0%
6226	Field Tools			8,668	997	1,200	83%	1,300		1,300	108%
6227	YJ Field Equipment			463	469	820	57%	1,000		1,000	122%
6228	UAS Drone Equipment					2,000	0%	3,000		3,000	150%
6239	Other Field Equipment			1,500	196	375	52%	450		450	120%
6450	Aerial Surveillance - Swi			12,000	23,074	12,000	192%	12,000		12,000	100%
6451	Aerial Application- Helic			137,337	101,375	198,750	51%	200,000		200,000	101%
6544	Hydrant Water			2,331	2,056	2,300	89%	2,550		2,550	111%
	Account:			3,601,740	3,212,238	3,800,636	85%	4,053,608	0	4,053,608	107%
5400	Shop										
6010	Salaries and Wages			209,014	197,243	215,698	91%	225,880		225,880	105%
6014	Overtime			315		1,000	0%	1,000		1,000	100%
6022	Medicare Employer portion			2,922	2,755	3,142	88%	3,275		3,275	104%
6059	State Unemployment (5.0%			518	476	700	68%	476		476	68%
6129	Other Clothing and Safety			1,193	444	2,400	19%	2,400		2,400	100%
6139	Other Food and Household			843	338	600	56%	600		600	100%
6190	Fuel and Oil			164,114	126,896	175,000	73%	165,000		165,000	94%
6213	Fire Extinguishers			1,566	3,125	2,500	125%	2,700		2,700	108%
6240	Hand Tools				78	1,000	8%	750		750	75%
6241	Garage Equipment			735	57	1,200	5%	1,000		1,000	83%
6242	Power Tools			1,946		2,000	0%	1,000		1,000	50%
6243	Steel			1,266	302	2,000	15%	1,500		1,500	75%
6249	Other Tools			519	35	800	4%	1,600		1,600	200%
6310	Vehicle Repairs - Acciden			10,226		0	0%			0	0%
6311	Vehicle Maintenance			22,266	17,815	32,300	55%	26,000		26,000	80%
6312	Trailer Repair			1,327	417	1,850	23%	1,200		1,200	65%
6313	ATV/UTV Repair			656	33	1,700	2%	1,000		1,000	59%
6314	ARGO Repair			24,490	21,042	22,600	93%	25,000		25,000	111%
6315	Truck Mount Water Tanks				509	1,000	51%	600		600	60%
6316	Equipment Trailers			6,938	17,637	17,500	101%	38,000		38,000	217%
6317	Boats and Forklifts			1,635	2,458	2,300	107%	1,000		1,000	43%
6318	Large Field Equipment			1,816	299	1,500	20%	800		800	53%
6330	Power Application Equipme			1,763	973	800	122%	1,000		1,000	125%
6331	Foggers			23	25	800	3%	1,000		1,000	125%
6332	Mosquito Traps			345	370	400	93%	400		400	100%
6333	Field Equipment					1,000	0%	3,700		3,700	370%
6339	Other Field and Applicati			86		3,000	0%	1,500		1,500	50%
6340	Shop			406	162	3,000	5%	1,500		1,500	50%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
6341	Vehicle Storage/Garage				316	500	63%	500		500	100%
6342	Admin Building			31,144	3,290	500	658%	16,000		16,000	3200%
6343	Grounds			29,822	24,589	30,000	82%	15,000		15,000	50%
6345	HVAC			4,397	9,858	4,000	246%	6,000		6,000	150%
6346	Aboveground Tank Maintena			2,108	2,097	3,500	60%	3,000		3,000	86%
6349	Other Building and Ground				42,612	70,500	60%	50,000		50,000	71%
6350	Hazardous Materials Clean			8,627	7,878	8,800	90%	8,800		8,800	100%
6359	Other Maintenance and Rep			479	319	800	40%	600		600	75%
6453	Alarm Services			5,578	5,717	8,000	71%	5,800		5,800	73%
6454	Janitorial Services			19,710	15,604	25,000	62%	21,600		21,600	86%
6455	Landscape Services			8,731	8,080	12,000	67%	15,000		15,000	125%
6489	Other Professional Servic			600	600	1,300	46%	1,300		1,300	100%
6540	Solid Waste Collection an			4,736	3,745	4,800	78%	5,100		5,100	106%
6541	Gas and Electricity			45,222	46,331	38,700	120%	47,000		47,000	121%
6542	Water and Sewer			8,304	5,704	9,000	63%	7,200		7,200	80%
6543	Water - Irrigation/Indust			5,863	2,246	7,500	30%	4,500		4,500	60%
6581	Waste Discharge Permit (S			3,146	3,274	3,625	90%	3,625		3,625	100%
6584	Hazmat Permit			1,255	1,116	1,450	77%	1,450		1,450	100%
6589	Other Fees, Permits and T			903	768	1,500	51%	1,000	500	1,500	100%
	Account:			637,553	577,633	729,265	79%	723,356	500	723,856	99%
5500	Community Outreach and Education										
6010	Salaries and Wages			123,838	191,054	212,381	90%	222,985		222,985	105%
6012	MCERA Credit			10,298	12,657	13,500	94%	13,900		13,900	103%
6014	Overtime			459	3,919	6,100	64%	7,000		7,000	115%
6022	Medicare Employer portion			1,907	2,904	3,364	86%	3,233		3,233	96%
6059	State Unemployment (5.0%			259	735	1,050	70%	476		476	45%
6131	Food for Staff or Busines					0	0%	2,500		2,500	*****
6144	Presentation Supplies			11,320	14,612	15,200	96%	23,500		23,500	155%
6145	Other Outreach and Educat					0	0%	23,200		23,200	*****
6470	Printing Services			3,952	5,132	7,000	73%	9,000		9,000	129%
6471	Video Services				1,750	8,000	22%			0	0%
6473	Sonoma County Regional Pa					5,300	0%			0	0%
6530	Public Relations Newspape			25,996	28,402	54,000	53%	40,000		40,000	74%
6532	Digital Advertising			5,050	12,000	24,000	50%	62,500		62,500	260%
6533	Radio Advertising			48,160	33,662	50,000	67%	44,000		44,000	88%
6534	Outdoor Advertising			78,122	66,983	71,700	93%	65,000		65,000	91%
6552	Communication/Notificatio					0	0%	21,000		21,000	*****
6593	Booth Rental			1,637	2,670	4,000	67%	5,500		5,500	138%
	Account:			310,998	376,480	475,595	79%	543,794	0	543,794	114%
5600	Information Technology										
6143	Printer Cartridges and Su			1,132	973	4,000	24%	1,500		1,500	38%
6252	Computers and Laptops			22,400	32,690	36,100	91%	33,500		33,500	93%
6253	Security Equipment			561		2,000	0%	13,000		13,000	650%
6254	Phone Equipment			16	10	1,500	1%	1,000		1,000	67%
6255	Computer Software			7,495	27,450	24,350	113%	26,260		26,260	108%
6256	Printers			2,898	81	2,000	4%	3,500		3,500	175%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
6257	Computer Network and Stor			694	4,256	2,000	213%	2,000		2,000	100%
6259	Other Computer Equipment/					0	0%	1,500		1,500	*****%
6419	Other Professional Servic				1,125	1,125	100%			0	0%
6430	IBM/AS400 Maintenance Agr			2,997		0	0%			0	0%
6431	GIS Tracking System Maint			14,036		13,750	0%	14,250		14,250	104%
6432	Network and IT Consulting			60,000	55,000	60,000	92%	60,000		60,000	100%
6433	Remote Backup Service			2,400	1,200	2,400	50%	1,600		1,600	67%
6434	Financial System Maintena			17,834	5,596	6,000	93%	6,500	400	6,900	115%
6435	Web Design, Hosting and P			11,835	8,640	11,880	73%	11,500		11,500	97%
6436	Phone System			12,164	5,606	12,875	44%	7,000		7,000	54%
6449	Other Professional Servic			625	68,924	23,800	290%			0	0%
Account:				157,087	211,551	203,780	104%	183,110	400	183,510	90%
Fund:				9,535,859	7,889,005	9,844,040	80%	10,438,902	79,136	10,518,038	107%

%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

301 CAPITAL PROJECTS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
5900	Non-Departmental										
6351	Lab Equipment				29,102	35,000	83%			0	0%
6489	Other Professional Servic				34,028	215,000	16%	183,600	-3,600	180,000	84%
6840	Structures and Improvemen			60,414	23,666	44,405	53%		21,400	21,400	48%
6850	Office Furniture					70,000	0%			0	0%
6870	Field Equipment			124,054	61,424	94,536	65%	28,600	25,500	54,100	57%
6880	Vehicles			624,977	100,252	195,564	51%	153,000	65,000	218,000	111%
	Account:			809,445	248,472	654,505	38%	365,200	108,300	473,500	72%
	Fund:			809,445	248,472	654,505	38%	365,200	108,300	473,500	72%
											%
Grand Total:				10,345,304	8,137,477	10,498,545		10,804,102	187,436	10,991,538	

Approved Positions 2023/24 Budget

Position #	Department	Position	Funding Status in Budget (1)	Annual Minimum Base Salary (2)	Annual Maximum Base Salary (2)
1AC	Administration	Administrative Clerk		56,641	65,569
1ASM	Administration	Administrative Services Manager		143,850	166,455
1ATC	Administration	Administrative Technician Confidential		72,821	84,299
1DM	Administration	District Manager		-	250,725
1HRT50	Administration	Human Resources Technician (50%)	Vacant - Funded 12 Months	36,410	42,150
1MA	Administration	Part Time Management Aide (1)	730 hours	\$34/hour	\$98.64/hour
1SSREC	Administration	Seasonal Receptionist (1)	1,300 hours	\$21/hour	\$25/hour
2BIO	Lab	Biologist		106,514	120,374
2LBIO	Lab	Lead Biologist		111,836	116,427
2SPM	Lab	Scientific Programs Manager		123,014	139,921
2SSLA	Lab	Seasonal Lab Assistant (2)	1,300 hours each	\$21/hour	\$25/hour
3AM	Operations	Assistant Manager		-	184,481
3EB	Operations	Environmental Biologist	Vacant - Funded 9 Months	111,836	126,384
3EPM	Operations	Environmental Programs Manager	Vacant - Not Funded	128,050	148,229
3FS1	Operations	Field Supervisor		106,774	122,739
3FS2	Operations	Field Supervisor		106,774	122,739
3FS3	Operations	Field Supervisor		106,774	122,739
3RCP	Operations	Rodent Control Specialist		90,636	104,059
3SRWS	Operations	Source Reduction/Wastewater Spec.	Vacant	90,636	104,059
3SSFA	Operations	Seasonal Field Assistant (5)	1,400 hours each	\$21/hour	\$25/hour
3VCT1	Operations	Vector Control Technician		90,636	104,059
3VCT2	Operations	Vector Control Technician		90,636	104,059
3VCT3	Operations	Vector Control Technician		90,636	104,059
3VCT4	Operations	Vector Control Technician		90,636	104,059
3VCT5	Operations	Vector Control Technician		90,636	104,059
3VCT6	Operations	Vector Control Technician		90,636	104,059
3VCT7	Operations	Vector Control Technician		90,636	104,059
3VCT8	Operations	Vector Control Technician		90,636	104,059
3VCT9	Operations	Vector Control Technician		90,636	104,059
3VCT10	Operations	Vector Control Technician		90,636	104,059
3VCT11	Operations	Vector Control Technician		90,636	104,059
3VCT12	Operations	Vector Control Technician		90,636	104,059
3VCT13	Operations	Vector Control Technician		90,636	104,059
3VCT14	Operations	Vector Control Technician		90,636	104,059
3VCT15	Operations	Vector Control Technician		90,636	104,059
3VCT16	Operations	Vector Control Technician		90,636	104,059
3VCT17	Operations	Vector Control Technician		90,636	104,059
3VCT18	Operations	Vector Control Technician		90,636	104,059
4MFM	Facilities/Fleet	Mechanic/Facilities Manager		104,091	121,229
4SFA	Facilities/Fleet	Shop/Facilities Assistant		95,167	109,276
5EPS	Outreach/ Education	Education Program Specialist		88,735	99,816
5PIO	Outreach/Education	Public Information Officer		104,716	121,222

1. If not indicated, position is filled and fully funded.
 2. Includes COLA of 2.75% effective July 1, 2023 for represented, executive and management aide positions.
Includes \$1/hour increase for seasonal positions.
- Table is current as of June 6.

RESOLUTION 2022/23-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT**

ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2023/24

WHEREAS, the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District must adopt a budget for operations and capital acquisitions each fiscal year, and

WHEREAS, every year, staff develops a proposed budget in accordance with Board Policy 4100; and

WHEREAS, the Executive and Budget committees have reviewed and amended the proposed budget prior to consideration by the Board of Trustees, and

WHEREAS, the Board of Trustees considered the proposed budget on May 10 and, after consideration, now wishes to adopt a final year budget for the 2023/24 fiscal year.

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

1. The Board of Trustees adopts an operating and capital budget as follows:

	Anticipated Revenues	Authorized Expenditures
General Fund	\$11,368,900	\$10,518,038
Capital Fund	\$413,800	\$473,500

2. In addition to the expenses authorized above, the Board of Trustees authorizes a payment of \$700,000 to the District's Pension Pre-funding Trust.
3. The budget may be amended during the fiscal year in accordance with Board Policy 4100.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 14, 2023, by the following roll call vote:

	Yes	No	Abstain	Absent
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morgan Patton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diana Rich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aarón Zavala	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Diana Rich
Secretary, Board of Trustees

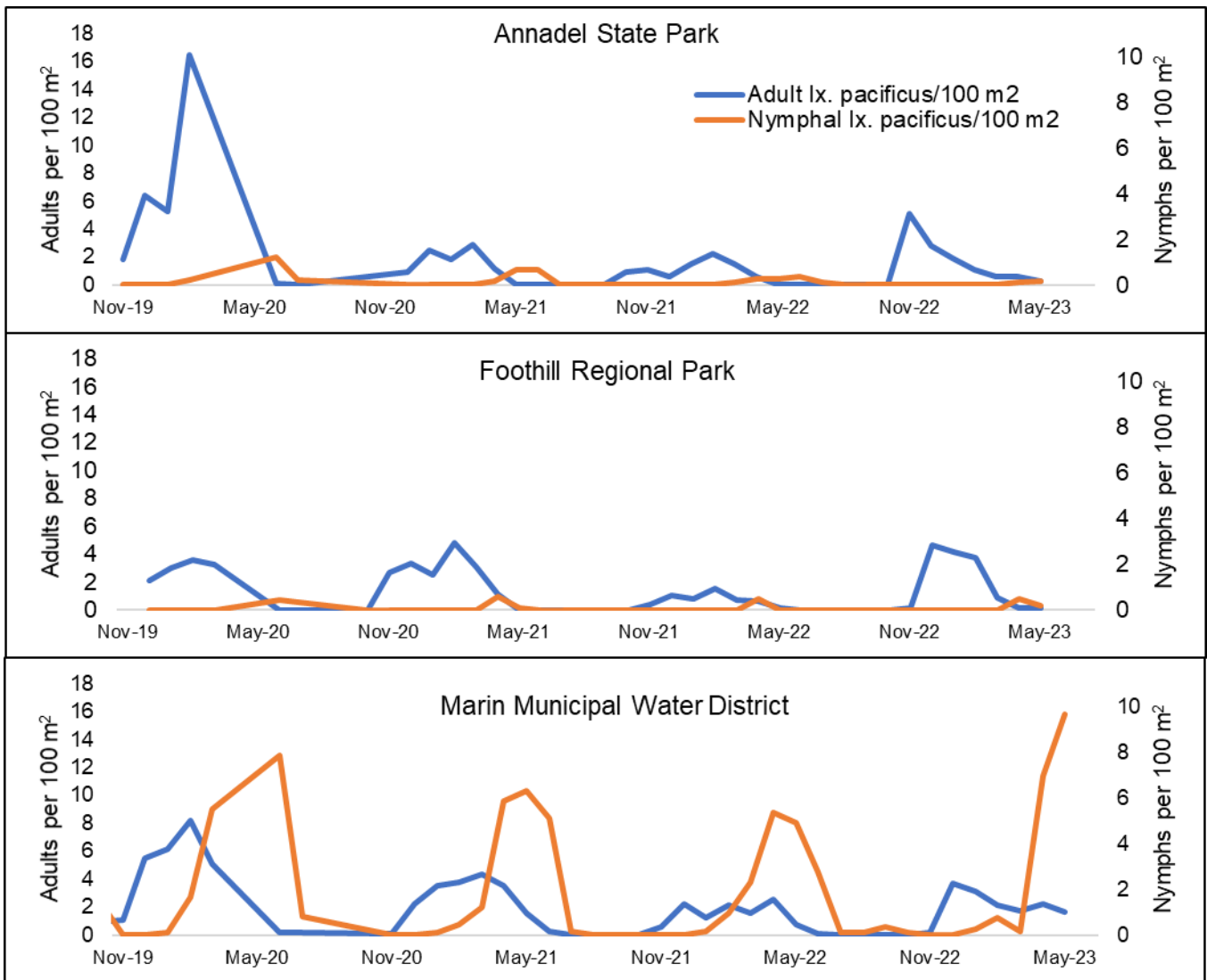
Richard Snyder
President, Board of Trustees



Laboratory Update March - May 2023

Tick Surveillance

Every month, laboratory staff visit the Marin Municipal Water District (MMWD), Annadel State Park, and Foothill Regional Park. During each visit, staff drag a 1 meter by 1 meter white flannel cloth on the same pre-defined trails. They stop every 15 steps to identify, count, and record the number of ticks on the flag. These ticks are then released back into the environment. This type of sampling, recommended by the Centers for Disease Control and Prevention, allows us to see trends in tick abundance over time. Below is the abundance of adult and nymphal *Ixodes pacificus* per 100 meters squared at each visit from November 2019 through May 2023.



Additional tick surveillance occurred from March through May at Lomo Alto Open Space Preserve, Samuel P. Taylor State Park, and Roy's Redwood Open Space Preserve in Marin County and Armstrong Redwood State Nature Reserve, North Sonoma Mountain Regional Park, and Sonoma Valley Regional Park in Sonoma County.

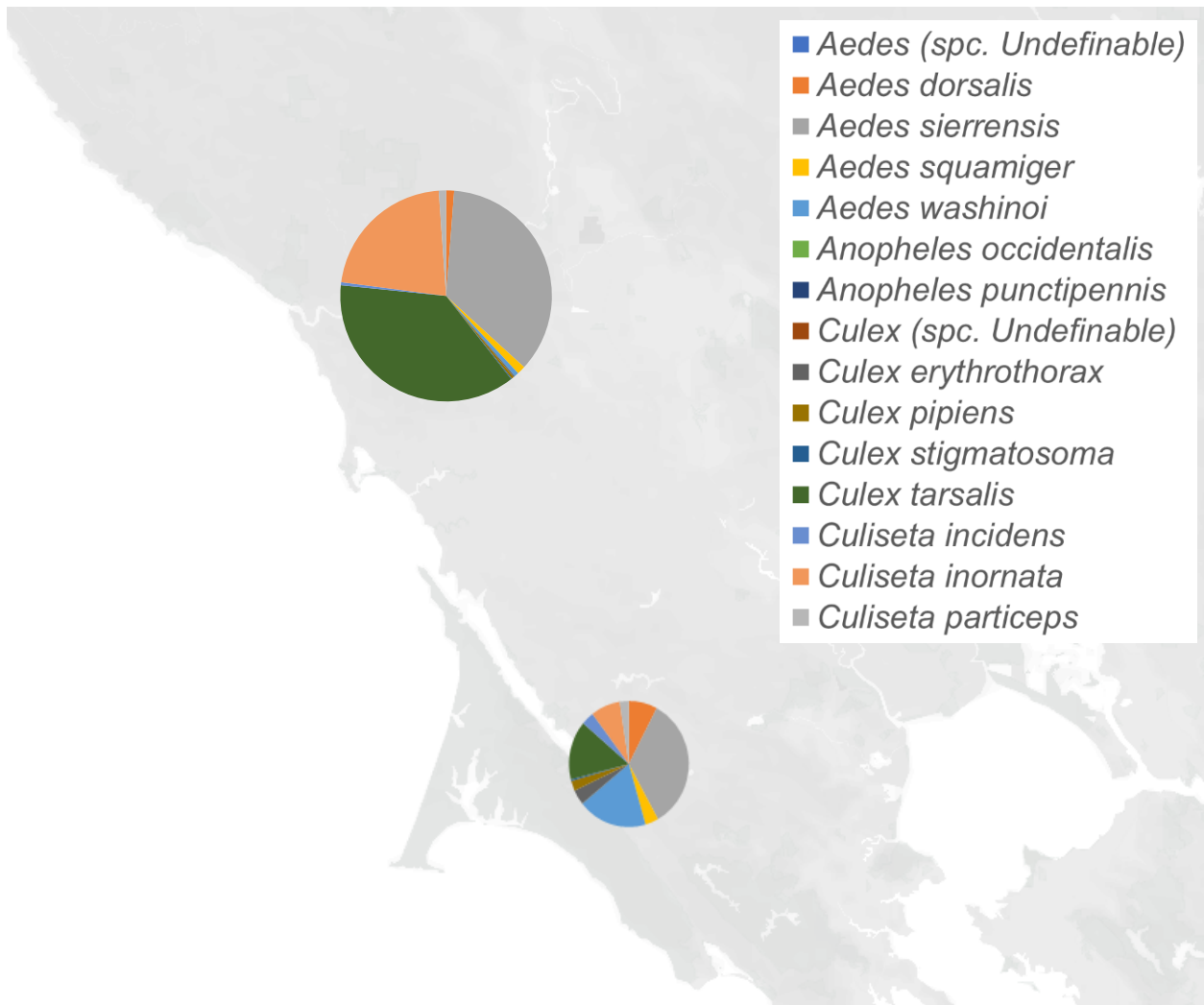


Laboratory Update March - May 2023

Adult mosquitoes identified by lab staff

County	Trap Type	Total Traps	Total Adults
Marin	EVS	192	1,967
	Gravid	10	25
	Sweep Net	59	739
Sonoma	EVS	365	9,066
	Gravid	26	25
	Sweep Net	171	5,034

Total Adults by County March - May 2023



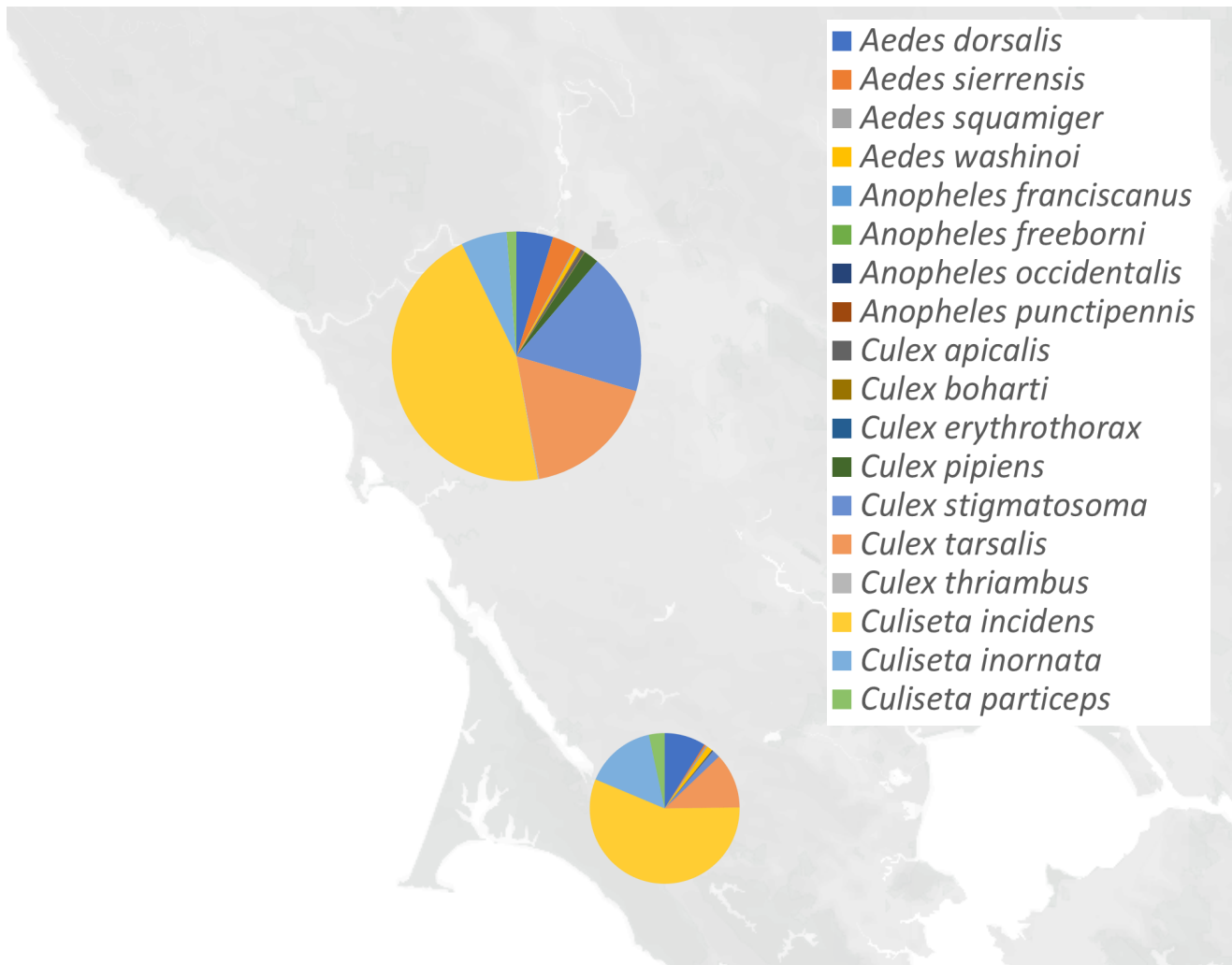


Laboratory Update March - May 2023

Larval mosquitoes identified by lab staff

County	Total Samples	Total Larvae
Marin	766	8,244
Sonoma	1,575	20,495

Total Larvae by County March - May 2023





Laboratory Update

March - May 2023

Additional Lab Activities

- Biologist Kristen Holt and Lead Biologist (LB) Sarah Brooks continued their daily work of identifying mosquito samples, inputting data into databases, and interacting with technicians about sample results, as well as setting adult mosquito traps.
- Biologist Holt maintained *Culex pipiens*, *Aedes sierrensis*, and *Culiseta incidens* colonies for larvicide and adulticide testing and the education program.
- The lab received delivery of two new environmental chambers in March. These have been invaluable for Biologist Holt in maintaining the three mosquito colonies.
- Adult mosquito surveillance season began April 3rd. EVS traps were deployed weekly in April, gravid traps were added in May, and sentinel traps were added in June.
- A new seasonal employee, Chris Carter, joined the staff. He is learning the traplines quickly and has already been an asset to our staff.
- LB Brooks conducted multiple trainings with operations staff on larval and adult mosquito identification.
- Scientific Programs Manager (SPM) Kelly Liebman conducted multiple larval and adult assays to determine the appropriate concentrations of Altosid SR5 (larvicide), Zenivex (adulticide), and Evergreen (adulticide) for testing for insecticide resistance.
- SPM Liebman tested populations of field-caught *Culex tarsalis* and *Culiseta inornata* for resistance to Zenivex.
- SPM Liebman lectured to the Sonoma State University entomology class about parasitism and disease.
- Manager Phil Smith and SPM Liebman met with Marin County Public Health Officer Dr. Matt Willis to discuss tick-borne disease messaging, as well as future collaborations and communications.
- SPM Liebman submitted an article to the Proceedings of the Mosquito and Vector Control Association of California (MVCAC) which was accepted with minor edits.
- SPM Liebman attended multiple meetings with Davis Arbovirus Research and Training (DART) staff and MVCAC committees to help develop the tick portal on CalSurv database.

Manager's Report

- Progress continues with the facilities expansion project following completion of the wetlands delineation and botanical survey site work. Recently we met with the ecological consultancy firm that performed the studies, and we are now awaiting preliminary cost estimates from them for different options. Staff will discuss these with the Architect in light of the projected office facility space needs before presenting several options to the Board.
- Liz Garcia, the new Administrative Services Manager, began work on June 1, 2023. Interim Financial Manager/Management Aide Dana Shigley is conducting intensive training with Ms. Garcia on the District's financial and administrative policies and systems.
- Beginning with this meeting of the Board, staff will assign an official number to resolutions of the Board only after the Board adopts the resolution. This is to avoid a missing number in the sequence of resolutions if the Board does not adopt a resolution.
- As of press time, the balance in District's OPEB trust account for retiree future medical benefits had risen slightly to \$7.95M. Last year, the low point was \$7.3M. The pension prefunding trust (CEPPT) balance remains in positive territory at \$1.75M.
- Many District staff contributed to finalizing the design of the forthcoming eight-page newspaper insert. 41,720 color copies will be printed and distributed this month in the following publications: Marinscope Newspapers, Point Reyes Light, Bohemian, Healdsburg Tribune, Sonoma Index Tribune, Community Voice, and the Petaluma Argus Courier.
- The District displayed an amphibious Argo vehicle and a District truck at the "Touch Trucks Day" in Larkspur last month. The attendance was over 3,000 people, and our exhibit attracted much interest. Later this month, we will have a booth at the ever-popular Marin County Fair.
- Working with the consulting firm of Ascent Environmental, we have made further progress on launching the project to prepare an Addendum to the District's Programmatic Environmental Impact Report. We now have a scope of work approved by the member districts and cost estimates. The District's projected share is included in the proposed budget for FY23-24.

- President Snyder advises that the Board will hold its next regularly scheduled meetings on July 12th and August 9th, 2023. As these fall on 28-day intervals, short “AB361” meetings will not be necessary during this timeframe.

Assistant Manager’s Report

- The District continues to receive numerous requests for assistance with treehole mosquito related issues. Staff provide educational information to residents and perform adult mosquito control operations as necessary.
- We have seen several significant larval mosquito hatches in tidal marshes after high tide events (e.g., 6’ and higher). Staff have done excellent work in performing accurate, timely surveillance and executing control operations to prevent large adult mosquito populations from emerging and dispersing to cities and towns within Marin and Sonoma counties. We are finding large populations of *Culex tarsalis* (Western encephalitis mosquito) mosquitoes in portions of tidal marshes. This is atypical for this time of year. *Culex tarsalis* is the primary vector of West Nile virus in California.
- There are currently very large populations of adult *Culex tarsalis* mosquitoes along the Highway 37 corridor and in outer areas of Sonoma. Staff are working diligently to reduce the adult populations and control larval populations within large water sources in the vicinity.
- The mosquitofish season is underway. We are currently providing fish to residents at the District office and technicians are delivering them to residents and placing them in contained sources.
- We finally received the new airboat from a manufacturer in Florida. We look forward to testing it soon and integrating it into field operations. It is apparent that this new boat has substantial design improvements compared to our 2003 model.
- Our Mechanic/Facilities Manager and I are working daily to purchase the remaining capital items and wrap up projects in the budget prior to the end of the fiscal year.
- In May we repaired a faulty controller in our HVAC system and reinstated and upgraded our HVAC control software. This project has made a significant improvement in the performance, control, and monitoring of the system!
- On June 24 and 25, the asphalt in the District’s yard will be repaired and sealed and the parking lot striping refreshed. This project was included in the current budget.

- District Managers from other mosquito districts and I met with supervisory staff from the California Department of Public Health and San Francisco Bay Conservation and Development Commission. We discussed future permitting related to mosquito source reduction work in tidal marshes for coastal region mosquito control districts. Direction was provided relative to moving forward with permitting.
- We have hired five seasonal staff in the operations department and one in the laboratory. A recruitment is underway for a second seasonal position in the laboratory.
- In May we welcomed Tyler Baker to our team as a Vector Control Technician. This position recently became available due to a retirement. Tyler has worked with us in a seasonal field assistant position in the recent past.