

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: May 11, 2022
TIME: Closed Session 6:00 pm.
Regular Meeting 7:00 pm or as soon as possible after Closed Session
LOCATION: **Teleconference – See Below**

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

The Board Meeting Teleconference:

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

Public Communication:

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

The public may submit comments by:

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

[Zoom Meeting Link](#)

The Webinar ID is 822 4084 6553

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

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

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

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

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

*Items marked * are enclosed attachments.*

Items marked # will be handed out at the meeting.

1. CLOSED SESSION

A. Closed Session pursuant to California Government Code Section 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

District Representatives: Kelly Tuffo, Liebert Cassidy Whitmore
Philip Smith
Erik Hawk

Employee Organization: Western Council of Engineers

B. Closed Session pursuant to California Government Code Section 54957

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Position: District Manager.

C. Adjourn Closed Session to Open Board Meeting at 7 pm or as soon as possible after Closed Session.

2. CALL TO ORDER

3. PLEDGE OF ALLEGIANCE

4. **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
Pamela Harlem, San Rafael
Susan Hootkins, Petaluma
Ranjiv Khush, San Anselmo (*Secretary*)
Evan Kubota, Windsor
Shaun McCaffery, Healdsburg

Morgan Patton, Marin Co. at Large
Carol Pigoni, Cloverdale (*Second V.P.*)
Diana Rich, Sebastopol
Herb Rowland, Jr., Novato
Ed Schulze, Marin Co. at Large
Veronica Siwy, Rohnert Park
Richard Snyder, Belvedere (*First V.P.*)
David Witt, Mill Valley
Laurie Gallian, Sonoma (*President*)

Open Seats:

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

5. **PUBLIC TIME**

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

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

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

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

6. **CONSENT CALENDAR**

A. APPROVAL OF AGENDA

B.* Resolution 2021/22-06: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to AB 361

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

C.* MINUTES – Minutes of Board Meeting held on March 9, 2022.

D.* FINANCIAL REPORTS – Review Financial Reports for March and April 2022.

ACTION NEEDED

INFORMATION ENCLOSED

7. **NEW BUSINESS**

A.* Resolution No. 2021/22-07

A Resolution of Intention to Levy Assessments for FY 2022-23, Preliminarily Approving Engineer's Report for the Marin/Sonoma Mosquito and Vector Control District, Vector Control Assessment District (Assessment No. 1).

ACTION NEEDED

RECOMMENDATION: Consider a motion to approve Resolution No. 2021/22-07
INFORMATION ENCLOSED

B.* Resolution No. 2021/22-08

A Resolution of Intention to Levy Assessments for FY 2022-23, Preliminarily Approving Engineer's Report for the Marin/Sonoma Mosquito and Vector Control District, Northwest Mosquito, Vector Disease Control Assessment District (Assessment No. 2).

ACTION NEEDED

RECOMMENDATION: Consider a motion to approve Resolution No. 2021/22-08
INFORMATION ENCLOSED

C.* Public Hearing June 8, 2022

A notice of hearing for the Marin/Sonoma Mosquito & Vector Control District, Vector Control Assessment District (Assessment No. 1), and for the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2).

ACTION NEEDED

RECOMMENDATION: Schedule a Hearing for June 8, 2022
INFORMATION ENCLOSED

D.* Financial Status: Fiscal Year 2021-22 Year to Date Totals and Year-end Projections

Presentation by Dana Shigley, Management Aide

INFORMATION ENCLOSED

E.* New Financial Forecasting Model

Presentation and demonstration by Dana Shigley, Management Aide

INFORMATION ENCLOSED (*see attached staff report*)

F.* Potential Future Adoption of Section 115 Pension Prefunding Trust

ACTION NEEDED

RECOMMENDATION: The Budget Committee and staff recommend that the Board:

1. Review and discuss the attached staff report and the presentation on the California Employers' Pension Prefunding Trust (CEPPT) by Karen Lookingbill, Customer Outreach and Support Manager at CalPERS Affiliate Prefunding Programs.
2. Consider a motion directing staff on whether to proceed with establishing a Section 115 Pension Trust Fund account with CEPPT.

INFORMATION ENCLOSED (*see attached staff report*)

G.* Proposed New Board Policy 4100: Budget Development and Management Policy

ACTION NEEDED

RECOMMENDATION: The Budget Committee and staff recommend that the Board:

1. Review and discuss the attached staff report regarding the establishment of a policy governing the adoption and management of the District's annual budget.
2. Consider a motion to adopt Resolution 2021/22-09, approving Policy 4100 and adding it to the Board Policy Manual.

INFORMATION ENCLOSED (*see attached staff report*)

H.* Proposed Amendments to existing Policy 5060

ACTION NEEDED

RECOMMENDATION: The Budget Committee and staff recommend that the Board:

1. Review and discuss the attached staff report concerning the proposed amendments to existing Policy 5060.
2. Consider a motion to adopt Resolution 2021/22-10, approving the proposed amendments to existing 5060.

INFORMATION ENCLOSED (*see attached staff report and Policy 5060 showing the proposed revisions*)

8. COMMITTEE & STAFF REPORTS

- A. Executive Committee**
Report by President Laurie Gallian
- B. Budget Committee**
Report by Chair Shaun McCaffery
- C. 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. 2021/22-06

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed and adopted at a special meeting of the Board of Trustees held May 11, 2022, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Veronica Siwy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

 Ranjiv Khush
 Secretary, Board of Trustees

 Laurie Gallian
 President, Board of Trustees

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

Meeting Held via Videoconference
March 9, 2022

SPECIAL & REGULAR BOARD MEETING MINUTES

1. CALL TO ORDER

Laurie Gallian called the meeting to order at 6:02 pm.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Members present:

Ackerman, Bruce
Benediktsson, Cathy
Bloom, Gail
Davis, Tamara
Deicke, Art
Harlem, Pamela
Hootkins, Susan
Khush, Ranjiv
Kubota, Evan

Arrived at 6:05

McCaffery, Shaun
Pigoni, Carol
Rich, Diana
Rowland Jr., Herb
Schulze, Ed
Siwy, Veronica
Snyder, Richard
Gallian, Laurie

Members absent:

Patton, Morgan
Patton, Morgan
Witt, David

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

Others present:

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

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

4. APPOINTMENT OF NEW TRUSTEE

Trustee Evan Kubota from the Town of Windsor introduced himself. He noted that he worked for the County of Marin for over a decade and is currently working in private security in San Francisco. He looks forward to learning more about the District and helping where he can as a Trustee.

5. **PUBLIC TIME**
No public comment.

6. **CONSENT CALENDAR**

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

B. **Resolution 2021/22-05: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to AB 361**

C. **MINUTES** – Minutes for Special Board Meeting held on January 12, 2022.

It was M/S Trustee Davis/Trustee Snyder to accept the Consent Calendar which also passes and adopts Resolution 2021/22-05 authorizing Remote Teleconferencing/Virtual Meetings of the District Pursuant to AB 361:

Motion passed with a roll call vote:

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

No: (none)

Abstain: (none)

Absent: Trustee Patton, Trustee Rich, Trustee Witt

7. **NEW BUSINESS**

A. **Committee Assignments**

It was M/S Trustee Davis/Trustee Schulze to approve the list of the 2022 committee assignments.

Motion passed with a roll call vote:

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

No: (none)

Abstain: (none)

Absent: Trustee Patton, Trustee Rich, Trustee Witt

B. **Employee Recognition: Length of Service Awards**

It was M/S Trustee Pigoni/Trustee Davis to commend the staff members listed in the attached memo for their years of service and dedication to the District and its mission.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Deicke, Trustee Harlem, Trustee Hootkins, Trustee Khush, Trustee Kubota, Trustee

McCaffery, Trustee Pigoni, Trustee Rowland, Trustee Schulze, Trustee Siwy, Trustee Snyder, and Trustee Gallian

No: *(none)*

Abstain: *(none)*

Absent: *Trustee Patton, Trustee Rich, Trustee Witt*

C. Presentation by Jeff Wickman, Marin County Employees Retirement Association (MCERA) Administrator.

Mr. Wickman's presentation provided a brief overview of MCERA: the retirement plan's organization, governance, laws and responsibilities. He explained the findings of the June 30, 2021, Actuarial Valuation in detail and described its implications for the District's funded ratio, and the future employer contributions that would be required to the pension system.

D. Report on the VCJPA 2022 Annual Workshop and Conference

Manager Smith briefly summarized some of the key points of the written report provided in the agenda packet.

E. Written Report by Public Information Officer (PIO) Nizza Sequeira

Manager Smith referred the Board to the PIO's written report.

8. COMMITTEE & STAFF REPORTS

A. Executive Committee

President Gallian informed the Board that the Executive Committee was tentatively set to meet in early April.

9. MANAGER'S REPORT

Manager Smith added to his written report by noting that significant changes were soon to be made to the investment portfolios of the CalPERS affiliate fund, CERBT (California Employee Retirement Benefit Trust). The investment options are being reorganized, target rates of return are being reappraised, and new measures of risk and volatility will be provided. A decision will be needed at a future meeting of the Board as to which of the new portfolio options the District wishes to select.

Mr. Smith reported that the electric vehicle assigned to the Education Program Specialist was recently colorfully wrapped with kid-friendly graphics to promote the K-12 education program. *(Picture was shown)*

Assistant Manager Hawk reported that Vector Control Technician (VCT) Joe Tescallo had recently retired after 16 years of service. New hires Darren Brookshire and Sean O'Brien have filled the vacancies left by the two recent VCT retirements. Seasonal staff are being onboarded in preparation for the mosquito season. Lastly, Mr. Hawk described the heavy overgrowth of the invasive Ludwigia plant in the Laguna de Santa Rosa, which is making treatments for mosquito control purposes very difficult.

(Manager's and Assistant Manager's reports were included in the March Board packet)

10. WRITTEN COMMUNICATIONS

No written communications.

11. OPEN TIME FOR BOARD OR STAFF COMMENTS

Trustee Schulze requested that the next time an in-person employee recognition event is planned, he would like a notification so Trustees can express their appreciation too. Manager Smith agreed to notify the Board when such as event is scheduled.

President Gallian reminded Trustees to complete and submit Form 700 by April 1st. She noted that there would not be an April meeting, so the Board will meet next in May.

12. ADJOURNMENT

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

*District Representative
MSMVCD*

Date of Approval

*Trustee
MSMVCD Board of Trustees*

Date of Approval

Vendor	Amount	Description	Fund
ADAPCO, INC.	11,846.50	Bti Liquid	GENERAL
ADAPCO, INC.	1,912.75	Llarvicide Oil	GENERAL
ADAPCO, INC.	23,406.72	Bacillus Sphaericus FG	GENERAL
ADAPCO, INC.	46,883.52	BACILLUS SPHAERICUS/Bti GRANULES	GENERAL
ADAPCO, INC.	4,556.96	BACILLUS SPHAERICUS WDG	GENERAL
AFLAC	1,352.26		GENERAL
ALDRICH NETWORK CONSULTING	303.96	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	5,000.00	Network and IT Consulting Services	GENERAL
ALDRICH NETWORK CONSULTING	200.00	Remote Backup Service	GENERAL
ALPINE HELICOPTER SERVICE INC	6,287.40	Aerial Surveillance - Helicopters	GENERAL
AT & T	121.16	AT&T	GENERAL
AVQUEST INSURANCE SERVICE	3,935.00	Aircraft Excess Coverage	GENERAL
BEST BEST & KRIEGER, LLC.	90.00	Other Professional Services - Human	GENERAL
BRODIE'S TIRE & BRAKE INC.	69.95	Vehicle Maintenance	GENERAL
BRODIE'S TIRE & BRAKE INC.	439.53	Boats and Forklifts	GENERAL
CAGWIN & DORWARD	560.00	Landscape Services	GENERAL
CALPERS 457 PLAN	8,150.00		GENERAL
CAPITOL ENQUIRY	130.68	Office Supplies	GENERAL
CINTAS CORPORATION	2,441.41	Uniforms	GENERAL
CINTAS CORPORATION	53.45	First Aid Supplies and Kits	GENERAL
CINTAS CORPORATION	1,199.55	COVID-19 Expenses	GENERAL
CITY OF COTATI	1,040.89	Water and Sewer	GENERAL
CITY OF COTATI	195.34	Water - Irrigation/Industrial	GENERAL
CITY OF COTATI	20.00	Contingency	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	6,717.68	Spinosad	GENERAL
COMCAST BUSINESS	158.75	Comcast	GENERAL
COMPLETE WELDERS SUPPLY, INC.	51.32	Dry Ice	GENERAL
COSTCO WHOLESALE MEMBERSHIP	240.00	Other Memberships and Subscriptions	GENERAL
Connect Your Care	12.21	Other Professional Services - Human	GENERAL
DAN LESLIE	200.00	Employee Boot Allowance	GENERAL
DANA SHIGLEY	100.00	Employee Training	GENERAL
DELTA DENTAL OF CALIFORNIA	3,271.27	Dental - Active Employees	GENERAL
DO IT FAST, LLC	763.38	Vehicle Repairs - Accidents	GENERAL
FEDEX	123.72	Postage and Postage Supplies	GENERAL
FISHER SCIENTIFIC	1,126.30	Surveillance Supplies	GENERAL
GRAINGER	80.01	ARGO Repair	GENERAL
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	332.09	Copy Machine Lease	GENERAL
HOME DEPOT CREDIT SERVICES	244.65	ARGO Repair	GENERAL
INTERSTATE BATTERY SYSTEM	105.36	Vehicle Maintenance	GENERAL
J & J DAIRY SUPPLIES	152.75	Coats, Rain Gear and Boots	GENERAL
JARED NEWMAN	200.00	Employee Boot Allowance	GENERAL
JAY'S ENGRAVING & RUBBER STAMPS	126.71	Office Supplies	GENERAL
KAISER FOUNDATION HEALTH PLAN	12,650.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	87,528.99	Kaiser - Active Employees	GENERAL
KAISER PERMANENTE - OHSS	200.00	Occupational Health Testing	GENERAL
LIEBERT CASSIDY WHITMORE	341.00	Labor Negotating Services	GENERAL
LIEBERT CASSIDY WHITMORE	3,658.00	Human Resources Legal Services	GENERAL
LIFE TECHNOLOGIES CORPORATION	2,898.82	RT PCR Supplies	GENERAL
LOUD & CLEAR AUDIO VISUAL	8,515.38	Structures and Improvements	CAPITAL PROJECTS
LOWE'S BUSINESS ACCOUNT	19.38	Other Field Equipment	GENERAL
LOWE'S BUSINESS ACCOUNT	25.68	ARGO Repair	GENERAL
LOWE'S BUSINESS ACCOUNT	22.93	Foggers	GENERAL

Vendor	Amount	Description	Fund
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	35,698.97		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	63,494.25	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	26,428.68	Retirement - Employer PEPRA	GENERAL
MARIN INDEPENDENT JOURNAL	50.00	Newspaper and Legal Notices	GENERAL
MINILAB FACTORY USA	199.00	Employee Training	GENERAL
MISSION SQUARE RETIREMENT	2,430.18	Retiree Health Savings Account	GENERAL
MITEL	2,011.73	Phone System	GENERAL
MTM RECOGNITION	50.92	Employee Recognition	GENERAL
NATIONWIDE TRUST COMPANY, FSB	2,650.00		GENERAL
NEARMAP US, INC.	12,000.00	Aerial Surveillance - Swimming Pools	GENERAL
NIZZA SEQUEIRA	173.16	Staff Travel	GENERAL
NORTH BAY COMMERCIAL SERVICES INC.	2,085.95	HVAC	GENERAL
NORTH BAY COMMERCIAL SERVICES INC.	349.95	Hazardous Materials Cleaning	GENERAL
NORTH BAY PETROLEUM	11,516.79	Fuel and Oil	GENERAL
OFFICE DEPOT BUSINESS CREDIT	92.63	Office Supplies	GENERAL
OFFICE DEPOT BUSINESS CREDIT	757.58	Printers	GENERAL
OUTFRONT MEDIA	61,816.25	Outdoor Advertising	GENERAL
P.G.& E.	3,687.01	Gas and Electricity	GENERAL
PATRICK VON ELM	1,450.00		GENERAL
PETALUMA MINUTEMAN PRESS	803.38	Printing Services	GENERAL
PREFERRED ALLIANCE, INC.	55.00	Occupational Health Testing	GENERAL
Permaculture Artisans	1,100.00	Grounds	GENERAL
QUADIENT LEASING USA, INC.	282.34	Postage Machine Lease	GENERAL
RECOLOGY SONOMA MARIN	360.19	Solid Waste Collection and Disposal	GENERAL
RELIABLE HARDWARE AND STEEL CO.	395.27	Trailer Repair	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
SANTA ROSA AUTO PARTS	1,242.57	Vehicle Maintenance	GENERAL
SANTA ROSA AUTO PARTS	177.89	ARGO Repair	GENERAL
SANTA ROSA AUTO PARTS	463.44	Power Sprayers	GENERAL
SANTA ROSA AUTO PARTS	29.22	Shop	GENERAL
SANTA ROSA FIRE EQUIPMENT, INC.	1,375.00	Admin Building	GENERAL
SARAH BROOKS	174.75	Employee Boot Allowance	GENERAL
SARAH BROOKS	443.05	Employee Wellness Benefit	GENERAL
SEAN O'BRIEN	200.00	Employee Boot Allowance	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	225.18	ARGO Repair	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	373.88	Power Sprayers	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	53.38	Other Field and Spray Equipment	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	115.46	Grounds	GENERAL
SONOMA MEDIA GROUP	5,000.00	Radio Advertising	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	103.00	Newspaper and Legal Notices	GENERAL
TASC	833.32		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	337.50		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	1,389.30	Teamsters Anthem	GENERAL
THE HARTFORD	265.86	Sentry Life and Hartford Life	GENERAL
US BANK	246.31	Uniforms	GENERAL
US BANK	214.51	Coats, Rain Gear and Boots	GENERAL
US BANK	402.34	Other Clothing and Safety Supplies	GENERAL
US BANK	52.47	Food for Staff or Business Meetings	GENERAL
US BANK	133.47	Other Food and Household Supplies	GENERAL
US BANK	26.89	Office Supplies	GENERAL
US BANK	27.26	Postage and Postage Supplies	GENERAL
US BANK	230.55	Presentation Supplies	GENERAL
US BANK	31.75	Other Office Expense	GENERAL

Vendor	Amount	Description	Fund
US BANK	28.43	Other Lab Supplies	GENERAL
US BANK	26.27	Fuel and Oil	GENERAL
US BANK	233.58	Other Field Equipment	GENERAL
US BANK	230.15	Computer Network and Storage	GENERAL
US BANK	43.59	Vehicle Maintenance	GENERAL
US BANK	24.45	Admin Building	GENERAL
US BANK	109.00	Other Memberships and Subscriptions	GENERAL
US BANK	389.90	Outdoor Advertising	GENERAL
US BANK	605.00	Employee Training	GENERAL
US BANK	185.00	Booth Rental	GENERAL
US BANK	647.06	Contingency	GENERAL
US BANK	75.00	COVID-19 Expenses	GENERAL
VECTOR CONTROL JPA	54.00	Aircraft Excess Coverage	GENERAL
VERIZON WIRELESS	3,026.31	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	790.00	Vision Service Plan - Active Employees	GENERAL
Total:	502,630.77		

Objects 6010-6023

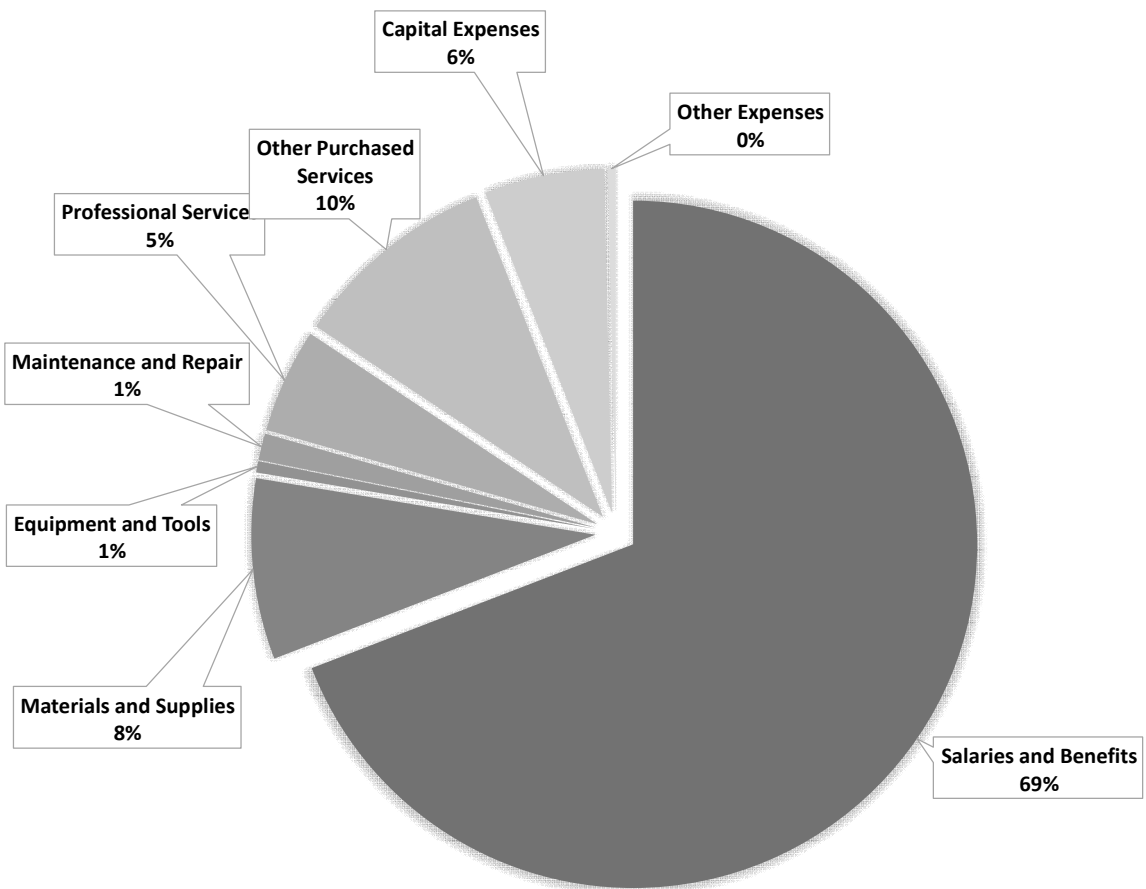
Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
6010 Salaries and Wages	312,706.87	2,758,292.72	3,853,981.00	3,725,795.00	967,502.28	74 %
6012 MCERA Credit	1,950.60	19,179.38	24,209.00	25,069.00	5,889.62	77 %
6014 Overtime	1,122.14	4,296.22	50,073.00	48,073.00	43,776.78	9 %
6015 Seasonal Wages	3,285.00	121,944.91	259,500.00	282,750.00	160,805.09	43 %
6016 Trustee Wages	3,300.00	9,025.00	16,000.00	16,000.00	6,975.00	56 %
6022 Medicare Employer portion	4,561.95	41,152.45	61,070.00	61,570.00	20,417.55	67 %
6023 FICA (Social Security)	408.27	8,120.16	17,577.00	20,077.00	11,956.84	40 %
6XXX Object Group Total	327,334.83	2,962,010.84	4,282,410.00	4,179,334.00	1,217,323.16	71 %
Grand Total:	327,334.83	2,962,010.84	4,282,410.00	4,179,334.00	1,217,323.16	71 %

Monthly Budget Summary Report

March-22

	Current Month Commitments	YTD Commitments	Current Appropriation	Available Appropriation	% Committed
Salaries and Benefits	514,926	4,794,975	6,684,489	1,889,514	72%
Materials and Supplies	115,809	589,356	824,425	235,069	71%
Equipment and Tools	1,545	36,670	88,740	52,070	41%
Maintenance and Repair	9,807	87,161	205,594	118,433	42%
Professional Services	33,308	341,076	581,712	240,636	59%
Other Purchased Services	82,214	669,802	889,365	219,563	75%
Capital Expenses	8,515	390,823	764,814	373,991	51%
Other Expenses	1,942	25,445	377,200	351,755	7%
	768,066	6,935,308	10,416,339	3,481,031	67%

YTD COMMITMENTS BY TYPE



101 GENERAL

Assets

Current Assets

Cash with Marin County	13,585,047.60	
Cash at Exchange Bank	138,869.65	
Petty Cash	350.00	
Deposits with VCJPA	847,504.00	
Accounts Receivable	1,864,141.60	
Compensated Absences - Amount to be Provided	542,010.16	
Inventory	358,706.84	

Total Current Assets 17,336,629.85

Total Assets 17,336,629.85

Liabilities and Equity

Current Liabilities

Deferred Revenue	1,739,489.77	
Compensated Absences	542,010.16	
MCERA Payable	1.00	

Total Current Liabilities 2,281,500.93

Total Liabilities 2,281,500.93

Equity

Non-Spendable: Inventory	358,706.84	
Assignment for Deposits with VCJPA	847,504.00	
Assignment for No Income Period	4,449,299.00	
Commitment for Public Health Emergency	2,303,983.00	
Unassigned	7,498,957.66	
CURRENT YEAR INCOME/(LOSS)	(403,321.58)	

Total Equity 15,055,128.92

Total Liabilities & Equity 17,336,629.85

301 CAPITAL PROJECTS

Assets

Current Assets

Cash with Marin County	788,299.80	

Total Current Assets		788,299.80

Fixed Assets

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

Total Fixed Assets		5,144,894.42

Total Assets	-----	5,933,194.22
--------------	-------	--------------

Liabilities and Equity

Current Liabilities

Accounts Payable	8,515.38	

Total Current Liabilities		8,515.38

Total Liabilities	-----	8,515.38
-------------------	-------	----------

Equity

Net Investment in Capital Assets	5,144,894.42	
Commitment for Future Capital Replacement and	1,170,467.16	
CURRENT YEAR INCOME/(LOSS)	(390,682.74)	

Total Equity		5,924,678.84

Total Liabilities & Equity	-----	5,933,194.22
----------------------------	-------	--------------

101 GENERAL

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
REVENUES							
TAXES MARIN COUNTY							
4110 Current Secured		1,398,615	10,944		1,409,559	2,488,190	-1,078,631
4115 Current Unsecured		40,991	5,631		46,622	47,390	-768
4125 Prior Unsecured		2,155	509		2,664	1,800	864
4130 Benefit Assessment Marin		627,883			627,883	1,141,880	-513,997
4135 Benefit Assessment Marin		92,326			92,326	170,560	-78,234
4150 Supplemental Taxes	739	20,433	28,313		49,485	65,880	-16,395
4160 RDA Residual		5,538			5,538	17,510	-11,972
Total TAXES MARIN COUNTY	739	2,187,941	45,397		2,234,077	3,933,210	-1,699,133
TAXES SONOMA COUNTY							
4210 Current Secured		1,701,075			1,701,075	3,014,480	-1,313,405
4215 Current Unsecured		90,338			90,338	94,800	-4,462
4225 Prior Unsecured						1,460	-1,460
4230 Benefit Assessment Sonoma		1,133,230	30,155		1,163,385	2,034,260	-870,875
4235 Benefit Assessment Sonoma		490,643	4,364		495,007	869,070	-374,063
4237 Benefit Assessment Sonoma						6,450	-6,450
4239 Delinquent Special		22,972			22,972		22,972
4250 Supplemental Taxes		-165,448			-165,448	-299,050	133,602
4260 RDA Residual		134,472			134,472	237,520	-103,048
Total TAXES SONOMA COUNTY		3,407,282	34,519		3,441,801	5,958,990	-2,517,189
USE OF MONEY & PROPERTY							
4310 Investment Earnings	1,491	2,560			4,051	92,380	-88,329
Total USE OF MONEY & PROP	1,491	2,560			4,051	92,380	-88,329
STATE & FEDERAL							
4410 Homeowners Property Tax		4,089	3,594		7,683	28,290	-20,607
4420 In-Lieu Tax		175			175		175
4490 Other State Aid		60	173,632		173,692		173,692
Total STATE & FEDERAL		4,324	177,226		181,550	28,290	153,260
CHARGES FOR SERVICES							
4510 Miscellaneous Services	72,276	109,167	-45,082		136,361	135,000	1,361
Total CHARGES FOR SERVICE	72,276	109,167	-45,082		136,361	135,000	1,361
OTHER REVENUE							
4910 Refunds and	-20	844	13,470		14,294	15,000	-706
4920 Insurance Refunds and	8,047	9,533	111,323		128,903		128,903
4930 Sales of District			125		125		125
Total OTHER REVENUE	8,027	10,377	124,918		143,322	15,000	128,322
Total REVENUES	82,533	5,721,651	336,978		6,141,162	10,162,870	-4,021,708
Net Income (Loss) from Operations	82,533	5,721,651	336,978		6,141,162		
Net Income	82,533	5,721,651	336,978	0	6,141,162		

Vendor	Amount	Description	Fund
ADAPCO, INC.	13,819.35	Bti Liquid	GENERAL
ADAPCO, INC.	28,130.12	BACILLUS SPHAERICUS/Bti GRANULES	GENERAL
AFLAC	1,352.26		GENERAL
AIRGAS USA, LLC	539.73	Respirators	GENERAL
ALDRICH NETWORK CONSULTING	2,368.80	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	600.00	Computer Software	GENERAL
ALDRICH NETWORK CONSULTING	5,000.00	Network and IT Consulting Services	GENERAL
ALDRICH NETWORK CONSULTING	200.00	Remote Backup Service	GENERAL
ALPINE HELICOPTER SERVICE INC	7,837.00	Aerial Surveillance - Helicopters	GENERAL
AT & T	121.16	AT&T	GENERAL
BEST BEST & KRIEGER, LLC.	742.50	Legal Counsel	GENERAL
BIOQUIP PRODUCTS	751.77	Mosquito Traps	GENERAL
CAGWIN & DORWARD	560.00	Landscape Services	GENERAL
CALPERS 457 PLAN	8,150.00		GENERAL
CINTAS CORPORATION	1,943.85	Uniforms	GENERAL
CINTAS CORPORATION	93.79	First Aid Supplies and Kits	GENERAL
CINTAS CORPORATION	972.73	COVID-19 Expenses	GENERAL
CODY WILSON	200.00	Employee Boot Allowance	GENERAL
COMCAST BUSINESS	158.75	Comcast	GENERAL
COMPLETE WELDERS SUPPLY, INC.	615.73	Dry Ice	GENERAL
COUNTY OF MARIN	5,745.80	Retiree Spousal - Teamsters, WHA or UH	GENERAL
COUNTY OF MARIN	11,300.76	Retiree Spousal - Kaiser	GENERAL
COUNTY OF MARIN	27,282.82	Retiree Medical Benefit	GENERAL
COUNTY OF SONOMA	1,255.00	Hazmat Permit	GENERAL
Connect Your Care	13.69	Other Professional Services - Human	GENERAL
DELTA DENTAL OF CALIFORNIA	3,344.56	Dental - Active Employees	GENERAL
DMV RENEWAL	378.00	Contingency	GENERAL
ES OPCO USA LLC	7,227.78	Methoprene Liquid	GENERAL
Floortex Design	2,990.00	Structures and Improvements	CAPITAL PROJECTS
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	332.09	Copy Machine Lease	GENERAL
HOME DEPOT CREDIT SERVICES	218.27	Office Supplies	GENERAL
HOME DEPOT CREDIT SERVICES	117.82	ARGO Repair	GENERAL
HOME DEPOT CREDIT SERVICES	35.96	Contingency	GENERAL
INTERSTATE BATTERY SYSTEM	211.66	Other Field Equipment	GENERAL
J & J DAIRY SUPPLIES	174.11	Coats, Rain Gear and Boots	GENERAL
JACOB LEPORI	181.07	Employee Boot Allowance	GENERAL
JENNIFER CRAYNE (PETTY CASH)	32.00	Food for Staff or Business Meetings	GENERAL
JENNIFER CRAYNE (PETTY CASH)	34.86	Other Food and Household Supplies	GENERAL
JENNIFER CRAYNE (PETTY CASH)	7.46	Office Supplies	GENERAL
JENNIFER CRAYNE (PETTY CASH)	100.00	Grounds	GENERAL
JENNIFER CRAYNE (PETTY CASH)	27.49	Outdoor Advertising	GENERAL
JENNIFER CRAYNE (PETTY CASH)	120.93	Staff Travel	GENERAL
KAISER FOUNDATION HEALTH PLAN	6,450.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	44,921.53	Kaiser - Active Employees	GENERAL
KAISER PERMANENTE - OHSS	1,030.00	Occupational Health Testing	GENERAL
KBI PAINTING, INC.	3,048.00	Structures and Improvements	CAPITAL PROJECTS
KELLY LIEBMAN	155.41	Employee Boot Allowance	GENERAL
KELLY LIEBMAN	148.80	Employee Wellness Benefit	GENERAL
KEVIN BEARDSLEY	284.00	Employee Wellness Benefit	GENERAL
LA VOZ BILINGUAL NEWSPAPER	450.00	Public Relations Newspaper Articles	GENERAL
LIFE TECHNOLOGIES CORPORATION	1,766.25	Other Professional Services	GENERAL
LOUD & CLEAR AUDIO VISUAL	4,257.69	Structures and Improvements	CAPITAL PROJECTS

Vendor	Amount	Description	Fund
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	36,392.64		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	65,232.22	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	26,428.68	Retirement - Employer PEPRA	GENERAL
MARIN INDEPENDENT JOURNAL	50.00	Newspaper and Legal Notices	GENERAL
MARIN SCOPE NEWSPAPERS	325.00	Public Relations Newspaper Articles	GENERAL
METTLER-TOLEDO RAININ, LLC	596.80	Lab Equipment	GENERAL
MISSION SQUARE RETIREMENT	2,430.18	Retiree Health Savings Account	GENERAL
MITEL	1,021.17	Phone System	GENERAL
MTM RECOGNITION	793.21	Employee Recognition	GENERAL
NATIONWIDE TRUST COMPANY, FSB	2,650.00		GENERAL
NORTH BAY COMMERCIAL SERVICES INC.	764.00	HVAC	GENERAL
NORTH BAY PETROLEUM	12,382.20	Fuel and Oil	GENERAL
NORTH MARIN WATER DISTRICT	389.45	Hydrant Water	GENERAL
NORTHBAY AUTO WRAPS	4,578.50	Outdoor Advertising	GENERAL
P.G.& E.	3,095.05	Gas and Electricity	GENERAL
PATRICK VON ELM	1,450.00		GENERAL
PHILIP SMITH	500.00	Employee Wellness Benefit	GENERAL
POINT REYES LIGHT	1,485.00	Public Relations Newspaper Articles	GENERAL
PREFERRED ALLIANCE, INC.	106.00	Occupational Health Testing	GENERAL
QUADIENT FINANCE USA, INC.	250.00	Postage and Postage Supplies	GENERAL
RECOLOGY SONOMA MARIN	445.48	Solid Waste Collection and Disposal	GENERAL
REDWOOD LOCK LLC	45.24	Other Food and Household Supplies	GENERAL
REYFF ELECTRIC INC.	480.00	Admin Building	GENERAL
REYFF ELECTRIC INC.	3,060.00	Structures and Improvements	CAPITAL PROJECTS
RICHARD A. SANCHEZ	1,642.50	Landscape Services	GENERAL
SANTA ROSA AUTO PARTS	1,315.42	Vehicle Maintenance	GENERAL
SANTA ROSA AUTO PARTS	53.42	ARGO Repair	GENERAL
SANTA ROSA FIRE EQUIPMENT, INC.	1,007.60	Admin Building	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	147.37	Power Sprayers	GENERAL
SONOMA MEDIA GROUP	1,955.00	Radio Advertising	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	436.00	Public Relations Newspaper Articles	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	103.00	Newspaper and Legal Notices	GENERAL
SPARK CREATIVE DESIGN	425.00	Outdoor Advertising	GENERAL
STROUPE PETROLEUM MAINTENANCE, INC.	340.85	Aboveground Tank Maintenance	GENERAL
TASC	833.32		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	337.50		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	1,389.30	Teamsters Anthem	GENERAL
THE HARTFORD	265.86	Sentry Life and Hartford Life	GENERAL
Tyler Baker	185.68	Employee Boot Allowance	GENERAL
UPS	64.38	Disease Surveillance and Testing (DART)	GENERAL
US BANK	1,356.29	Personnel Truck Equipment	GENERAL
US BANK	244.35	Coats, Rain Gear and Boots	GENERAL
US BANK	250.88	Other Food and Household Supplies	GENERAL
US BANK	206.44	Office Supplies	GENERAL
US BANK	105.51	Copier Supplies	GENERAL
US BANK	28.22	Postage and Postage Supplies	GENERAL
US BANK	33.82	Presentation Supplies	GENERAL
US BANK	161.43	Other Office Expense	GENERAL
US BANK	410.59	Other Lab Supplies	GENERAL
US BANK	701.10	Field Tools	GENERAL
US BANK	54.73	Other Field Equipment	GENERAL
US BANK	32.83	Power Tools	GENERAL
US BANK	65.15	Printers	GENERAL

Vendor	Amount	Description	Fund
US BANK	159.02	Vehicle Maintenance	GENERAL
US BANK	43.69	Boats and Forklifts	GENERAL
US BANK	152.21	Other Memberships and Subscriptions	GENERAL
US BANK	730.95	Purchase and Maintain Cell Phones	GENERAL
US BANK	700.00	Employee Training	GENERAL
US BANK	807.08	Staff Travel	GENERAL
US BANK	75.00	Booth Rental	GENERAL
US BANK	1,384.28	Contingency	GENERAL
US BANK	418.82	COVID-19 Expenses	GENERAL
VERIZON WIRELESS	3,340.91	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	796.16	Vision Service Plan - Active Employees	GENERAL
WINE COUNTRY RADIO	1,008.00	Radio Advertising	GENERAL
Total:	386,871.37		

Objects 6000-6023

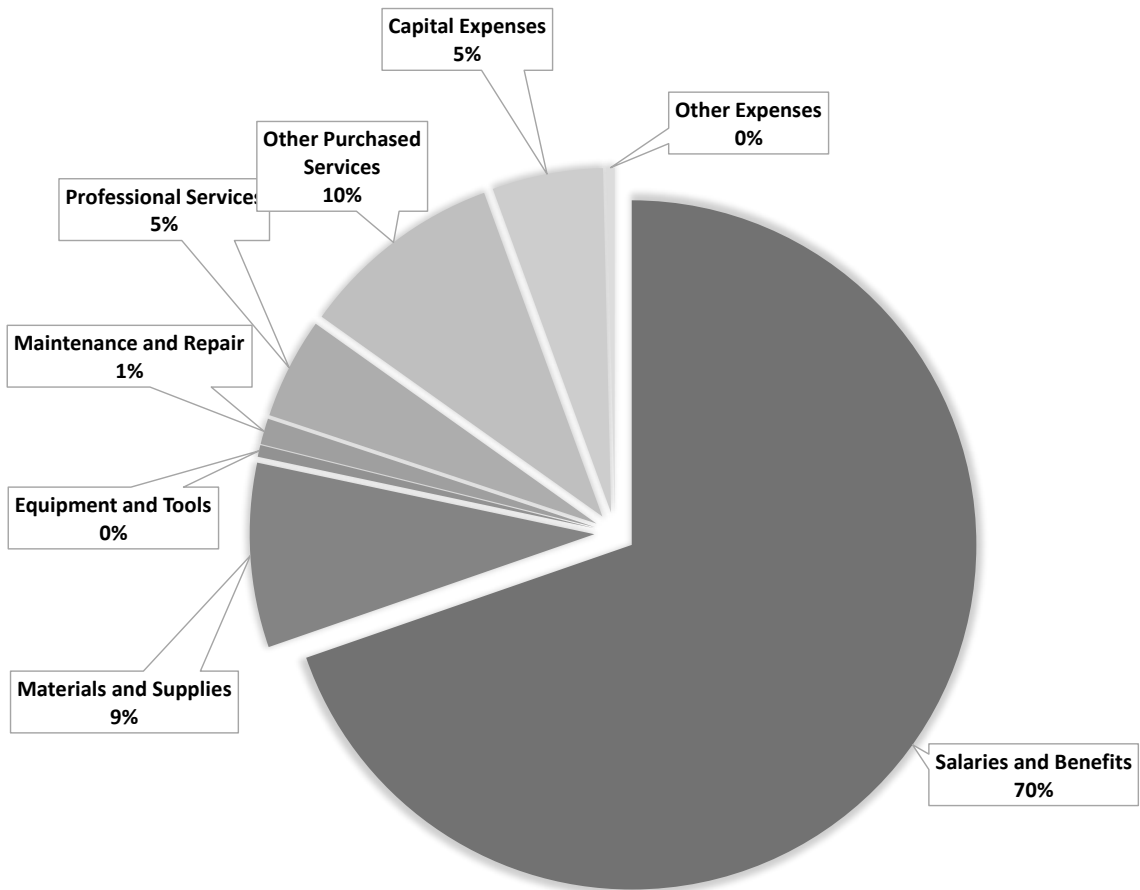
Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
6010 Salaries and Wages	301,630.66	3,059,923.38	3,853,981.00	3,725,795.00	665,871.62	82 %
6012 MCERA Credit	1,950.60	21,129.98	24,209.00	25,069.00	3,939.02	84 %
6014 Overtime	0.00	4,296.22	50,073.00	48,073.00	43,776.78	9 %
6015 Seasonal Wages	8,365.00	130,309.91	259,500.00	282,750.00	152,440.09	46 %
6016 Trustee Wages	0.00	9,025.00	16,000.00	16,000.00	6,975.00	56 %
6022 Medicare Employer portion	4,404.86	45,557.31	61,070.00	61,570.00	16,012.69	74 %
6023 FICA (Social Security)	518.63	8,638.79	17,577.00	20,077.00	11,438.21	43 %
6XXX Object Group Total	316,869.75	3,278,880.59	4,282,410.00	4,179,334.00	900,453.41	78 %
Grand Total:	316,869.75	3,278,880.59	4,282,410.00	4,179,334.00	900,453.41	78 %

Monthly Budget Summary Report

April-22

	Current Month Commitments	YTD Commitments	Current Appropriation	Available Appropriation	% Committed
Salaries and Benefits	508,065	5,303,040	6,684,489	1,381,449	79%
Materials and Supplies	68,122	657,477	824,425	166,948	80%
Equipment and Tools	5,326	41,996	88,740	46,744	47%
Maintenance and Repair	5,126	92,287	205,594	113,307	45%
Professional Services	20,448	361,524	581,712	220,188	62%
Other Purchased Services	59,115	728,917	889,365	160,448	82%
Capital Expenses	13,356	395,663	764,814	369,151	52%
Other Expenses	3,190	28,635	377,200	348,565	8%
	682,747	7,609,540	10,416,339	2,806,799	73%

YTD COMMITMENTS BY TYPE



STAFF REPORT



DATE: May 11, 2022

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager

SUBJECT: Resolution Nos. 2021/22-07 and 2021/22-08, declaring the Intention to Continue to Levy Assessments for Fiscal Year 2022-23, Preliminarily Approving Engineer's Reports, and Providing for Notice of Hearing on June 8, 2022 for the Vector Control Assessment District (Assessment No. 1) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2)

RECOMMENDATION

Staff recommends that the Board approve the two Resolutions that would declare the Board's intention to continue to levy assessments for fiscal year 2022-23, preliminarily approve the Engineer's Reports for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2021/22-07), and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2021/22-08). Additionally, staff recommends that the Board provide for the notice of a public hearing on June 8, 2022 regarding continuing the levy of the annual assessments for fiscal year 2022-23.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to levy the assessments for fiscal year 2022-23, and will preliminarily approve the Engineer's Reports, including the proposed rates included in the Engineer's Reports for Assessment No. 1 and Assessment No. 2. The Engineer will administer and process the current parcel data to establish current assessments for each parcel in the assessment districts boundaries. The District will cause a Notice to be published in a local newspaper in Marin and Sonoma Counties in order to notify the public of the hearing that will be held on June 8, 2022, for the continued levy of the assessments.

Assessments in District No. 1 will remain at \$12 per SFE, the legal maximum. Assessments in District No. 2 **MAY** be increased to \$30.05 per single family equivalent (SFE) benefit unit in Zone A and Zone West Marin, and \$28.74 in Zone B. However, the proposed action will, instead, leave the assessments at the current amount, \$28.82 for Zone A and Zone West Marin, and \$27.56 for Zone B. This will result in revenues to the District that are approximately \$46,400 less than the maximum allowable. It is the Board's prerogative to impose assessments to District No. 2 that are increased by the applicable COLA. If it chooses to do so, the forecast budget surplus for FY22-23 will be increased by this amount. (See discussion on the bottom of page 3 for more information).

BACKGROUND

The Vector Control Assessment District (Assessment No. 1) was formed in 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 2022-23 Rate Recommended to be Assessed: \$28.82 per single family equivalent benefit unit (SFE) for Zone A and Zone West Marin, and \$27.56 for Zone B
- Fiscal Year 2022-23 Maximum Rate Allowable: \$30.05 per single family equivalent benefit unit (SFE) for Zone A and Zone West Marin, and \$28.74 for Zone B

SCI Consulting Group, the District’s assessment engineer and assessment administration firm, has prepared the Engineer’s Reports for the Vector Control Assessment District and for the Northwest Mosquito, Vector and Disease Control Assessment District for fiscal year 2022-23, and these Reports are included with this staff report.

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 2022-23 at the rate of \$12.00. This assessment reached the legal maximum in 2014 and has not been raised since that time. The total amount of revenues that would be generated by the assessments in fiscal year 2022-23 at the proposed rate of \$12.00 is approximately \$3,187,800.

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	\$1,141,884	(\$732)	170,500	\$2,034,264	\$6,924

Assessment No 2: Assessment No. 2 maximum assessment is increased annually based on the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (CPI), with a maximum annual adjustment not to exceed 5%.

As shown in the following table, the maximum authorized assessment rate for fiscal year 2022-23 is \$30.05 per single family equivalent (SFE) benefit unit in Zone A and Zone West Marin, and \$28.74 in Zone B. However, after discussions with the Budget and Executive Committees, staff is recommending that the Board hold assessments at the current (fiscal year 21-22) level and not increase them to the maximum allowed. Thus, the estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2022-23 to remain the same at the authorized rates of \$28.82 for Zone A and Zone West Marin, and

\$27.56 (rounded) for Zone B. The total amount of revenues that would be generated by the assessments in fiscal year 2022-23 at the proposed rates is approximately \$1,070,600. This is approximately \$46,400 less than would have been generated if the assessments were raised to the maximum amount allowed. The cumulative increase in the Consumer Price Index is not lost by imposing the lower assessment and is “banked” and available to be assessed in future years if the Board determines that additional funds are needed.

CPI change as of each December	FY	Bay Area CPI History	ASSESSMENT NO. 2			
			ZONES A & West Marin		ZONE B	
			Asmt / SFE Used for the FY	Maximum Authorized Rate	Asmt / SFE Used for the FY	Maximum Authorized Rate
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	\$27.57

The following table lists 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	\$8,097	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766

CONCLUSION

It is recommended that the Board approve the two Resolutions of Intention to Levy Assessments for Fiscal Year 2022-23, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing on June 8, 2022 for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2021/22-07) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2021/22-08).



ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

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

June 2022
Preliminary 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

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

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 2022-23	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 2022-23	17
Assessment Statement	18
Assessment Roll – Fiscal year 2022-23	20
Assessment Diagram	21

List of Figures

Figure 1 – Cost Estimate for Fiscal Year 2022-23.....	9
FIGURE 2 – ASSESSMENT METHODOLOGY	14
Figure 3 – Assessment No. 1 History	16
Figure 4 – Assessment Summary – Fiscal Year 2022-23	17
FIGURE 5 – SUMMARY COST ESTIMATE FOR FISCAL YEAR 2022-23.....	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 2022-23 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 2022-23 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 2022-23 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 2022-23. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2022-23. 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 2022-23.

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.

Estimate of Cost – Fiscal Year 2022-23

Figure 1 – Cost Estimate for Fiscal Year 2022-23

MARIN/SONOMA MOSQUITO and VECTOR CONTROL DISTRICT Vector Control Assessment District (Assessment No. 1) ESTIMATE OF COST Fiscal Year 2022-23					
Vector Control Services and Related Expenditures					
	Salaries, Wages and Benefits				\$5,888,579
	Services and Supplies (Without Capital)				\$2,321,214
	Capital Replacement				\$540,008
					\$8,749,800
Less:					
District Contribution for General Benefit & Other Revenue Sources¹					
	Ad Valorem Taxes				(\$5,439,534)
	Interest Earned				(\$29,377)
	Misc. Income / Contracts				\$0
	Transfer from Reserves				(\$93,089)
					(\$5,562,000)
Total Vector Control Services					\$3,187,800
(Net Amount to be Assessed)					
Budget Allocation to Property					
		Total Parcels	Total SFE Units ²	Asmt / SFE ³	Total Assessment ⁴
	Marin County	89,654	95,150	\$12.00	\$1,141,800
	Sonoma County	151,180	170,500	\$12.00	\$2,046,000
		240,834	265,650		\$3,187,800

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	\$1,141,884	(\$732)	170,500	\$2,034,264	\$6,924

Summary of Assessments by County for Fiscal Year 2022-23

The figure below reflects summaries for Marin and Sonoma Counties for Assessment No. 1 for fiscal year 2022-23: 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 2022-23.

Figure 4 – Assessment Summary – Fiscal Year 2022-23

Fiscal Year 2022-23 Assessment No. 1	Parcels in Assessment No.1	Parcels Assessed	SFE Units	Assessment
Marin County	89,654	83,340	95,150	\$1,141,884
Sonoma County	151,180	143,357	170,500	\$2,034,264
Total SFE	240,443	226,401	264,679	\$3,176,148

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 2022-23.

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 2022-23 is generally as follows:

FIGURE 5 – SUMMARY COST ESTIMATE FOR FISCAL YEAR 2022-23

	Vector and Disease Control Services			\$	8,209,793
	Capital Replacement			\$	540,008
	Less: District Contribution from Other Sources			\$	(5,562,000)
	Net Amount To Assessments			\$	3,187,800

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 2022-23 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 2022-23. 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 2022-23 for each parcel or lot of land within the said Vector Control Assessment No. 1.

Dated: May 11, 2022



Engineer of Work

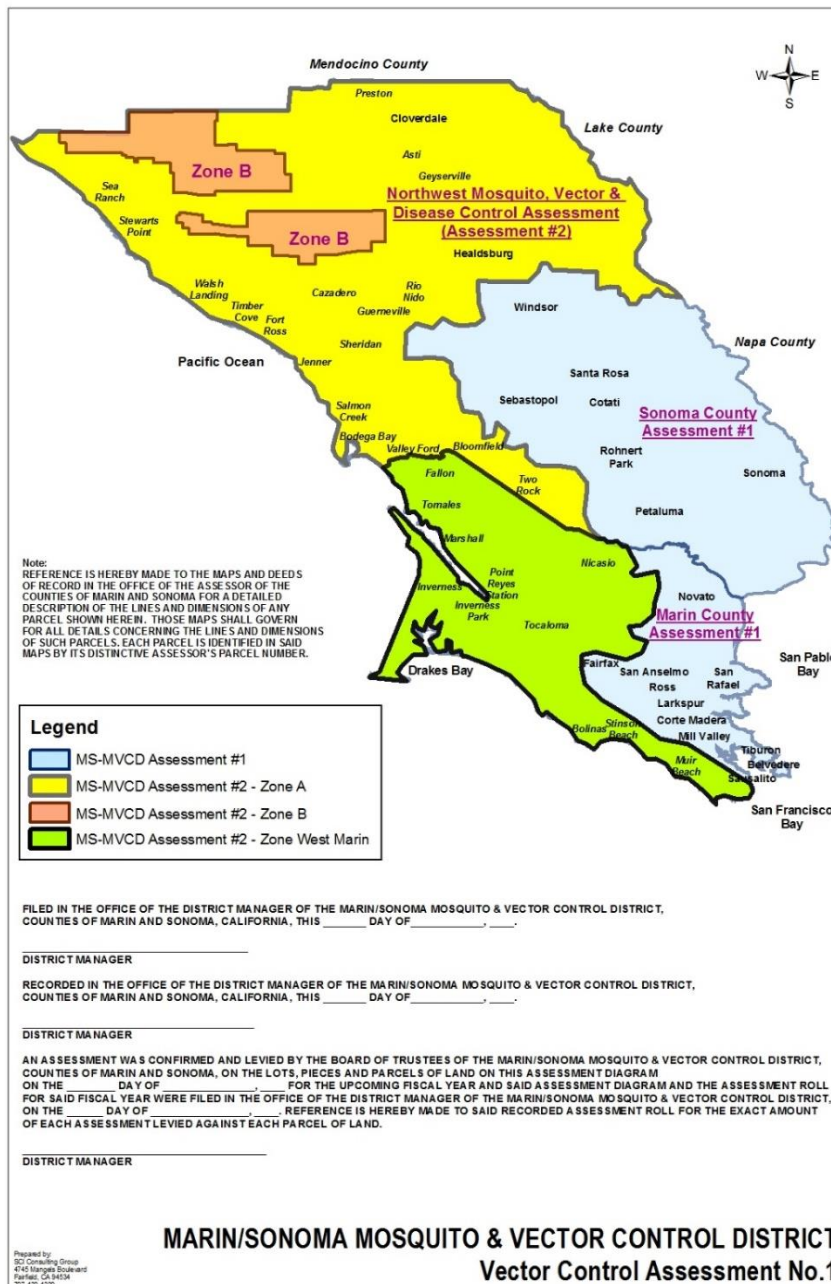
By  _____
John W. Bliss, License No. C052091

Assessment Roll – Fiscal year 2022-23

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.



FY 2022-23

ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

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

May 2022
Preliminary 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

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

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 Fiscal Year 2021-22	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>	38
<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 2022-23 30

Figure 2 – Assessment No. 2 History 32

Figure 3 – Assessment Summary – Fiscal Year 2022-23 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 2022-23 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 2022-23 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 2022-23 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 2022-23. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2022-23. 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 2022-23.

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.

$$\text{Final Level of Service} = \text{Baseline Level of Service} + \text{Enhanced Level of Service}$$

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	• 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	• 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	• 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	• 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	• 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	• 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	• 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, 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 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 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 2022-23

MARIN / SONOMA MVCD				
Northwest Mosquito, Vector & Disease Control Assessment (Assessment No. 2)				
Estimate of Cost				
Fiscal Year 2022-23				
Vector Control Services and Related Expenditures				
Salaries, Wages and Benefits				\$802,988
Services and Supplies				\$316,529
Capital Replacement				\$73,637
				\$1,193,155
Less:				
District Contribution for General Benefit & Other Revenue Sources¹				
Ad Valorem Taxes				(\$741,755)
Interest Earned				\$0
Misc. Income / Contracts				\$0
Transfer to/from Reserves				\$619,200
				(\$122,555)
				\$1,070,600
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 Marin	6,482	5,875	\$28.82	\$169,318
Sonoma County - Zone A	35,176	31,050	\$28.82	\$894,861
Sonoma County - Zone B	395	233	\$27.56	\$6,421
	42,053	37,158		\$1,070,600

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 \$1,070,600, the District must contribute at least \$53,530 (5%) from sources other than the assessments. The District will contribute \$122,555, which is over 29% 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	\$8,097	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766

Summary of Assessments by County for Fiscal Year 2021-22

The figure below reflects the Assessment No. 2 summaries for Marin and Sonoma Counties for fiscal year 2022-23: 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 2022-23.

Figure 3 – Assessment Summary – Fiscal Year 2022-23

Fiscal Year 2022-23 Assessment No. 2	Parcels in Assessment No.2	Parcels Assessed	SFE Units	Assessment
Marin County - West Marin	6,482	5,620	5,875	\$169,318
Sonoma County - Zone A	35,176	30,417	31,050	\$894,861
Sonoma County - Zone B	395	364	233	\$6,421
Total SFE	42,060	36,401	36,307	\$1,070,600

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 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:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	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 \$1,046,073. Of this total budget amount, the District must contribute at least \$52,304 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 \$304,603 from non-assessment revenue (ad valorem taxes), which equates to over 29% 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 per Household	Pop Density Equivalent	SqFt Factor	Total Population	Occupied Households	Persons per Household	Pop Density Equivalent	SqFt Factor	
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 2022-23 are summarized as follows:

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2022-23

Vector and Disease Control Services				\$	1,119,517
Capital Replacement				\$	73,637
Less: District Contribution from Other Sources				\$	(122,555)
Net Amount To Assessments				\$	1,070,600

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 2019 to December 2021 is 4.24%, as reported by the United States Department of Labor, Bureau of Labor and Statistics. Therefore, the maximum authorized assessment rate for Fiscal Year 2022-23 could be increased by 4.24%, from \$28.82 to \$30.05 per single family equivalent (SFE) benefit unit for parcels in Zone of Benefit A and in Zone of Benefit West Marin, and from \$27.56 to \$28.74 per SFE benefit unit for parcels in Zone of Benefit B. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2022-23 will remain at the at the rates of \$28.82 per SFE for Zone A and Zone West Marin and \$27.56 for Zone B, which are the maximum authorized assessment rates.

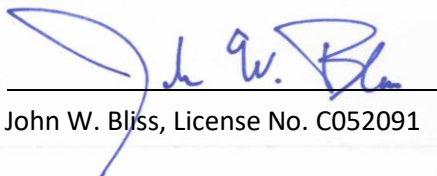
Each parcel or lot of land is described in the assessment roll by reference to its parcel number as shown on the Assessor's maps of the counties of Marin and Sonoma for the fiscal year 2022-23. For a more particular description of the property, reference is hereby made to the deeds and maps on file and 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 2022-23 for each parcel or lot of land within the said Northwest Mosquito, Vector and Disease Control Assessment Annexation Area.

Dated: May 11, 2022



Engineer of Work

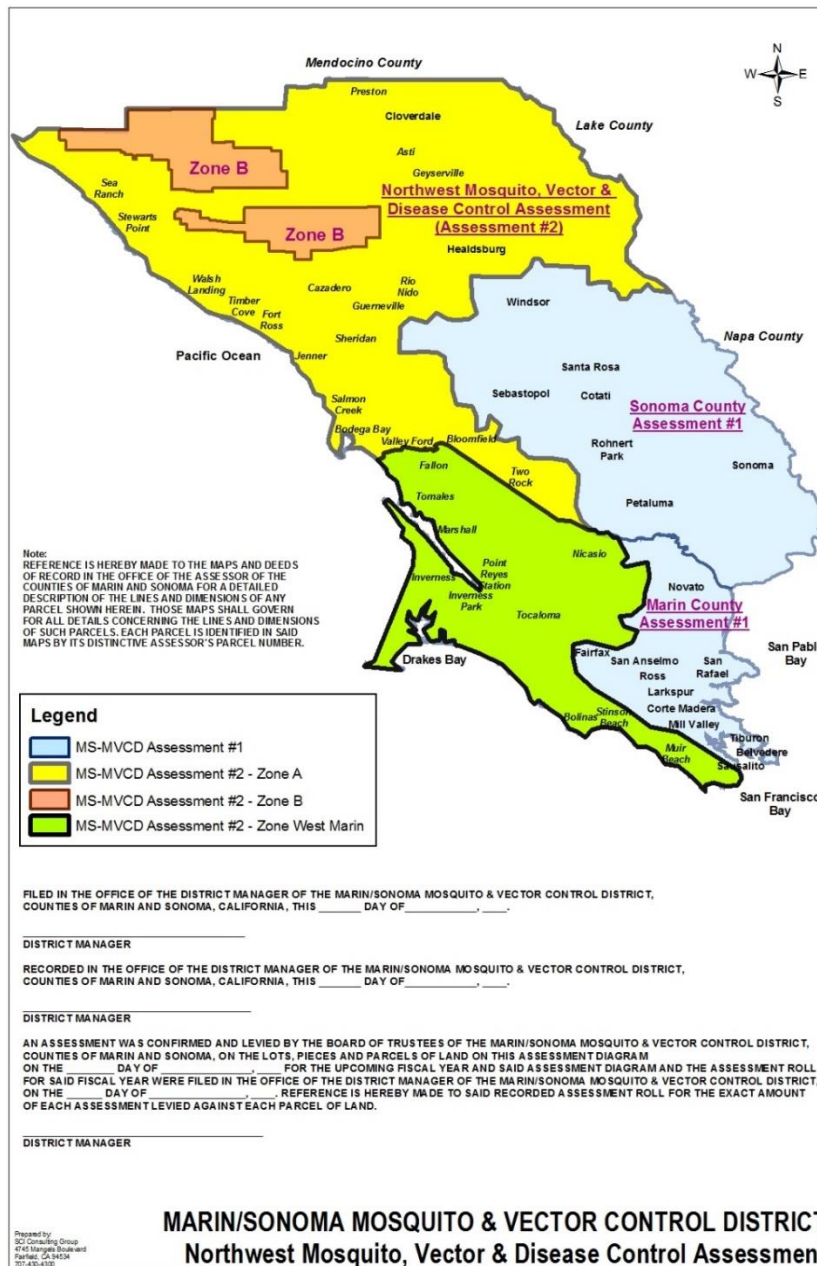
By  _____
John W. Bliss, License No. C052091

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. 2021/22-07

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

**A RESOLUTION OF INTENTION TO CONTINUE TO LEVY ASSESSMENTS
FOR FISCAL YEAR 2022-23,
PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING
FOR THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT,
VECTOR CONTROL ASSESSMENT DISTRICT (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, as ordered by the Board of Trustees, SCI Consulting Group, the Board of Trustee’s assessment engineer (the “Engineer”), has filed with the secretary of the Board of Trustees report (the “Report”) regarding the annual assessments which are proposed to be levied and collected from the owners of assessable property within Assessment No. 1 to pay the costs of the Services, and the Report have been presented to and considered by the Board of Trustees; and

WHEREAS, the Board of Trustees adopt a resolution of intention to, among other things, fix and give notice of the time and place of a public hearing on the Report and the proposed assessments.

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

SECTION 1. The Engineer has prepared the annual Report in accordance with Section 2082 et seq., of the Health and Safety Code for Assessment No. 1. The Report has been made and filed with the secretary of the Board of Trustees 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 this resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments on all lots and parcels of assessable property within the boundaries of the MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT, VECTOR CONTROL ASSESSMENT DISTRICT (Assessment No. 1) for fiscal year 2022-23. Within the Marin/Sonoma Mosquito and Vector Control District, the proposed Services are generally described as mosquito, vector and disease control services and projects such as 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. The assessments will be collected at the same time and in the same manner as county taxes are collected, and all laws providing for the collection and enforcement of county taxes shall apply to the collection and enforcement of the assessments.

SECTION 3. The estimated fiscal year 2022-23 cost of providing the Services in Assessment No.1, is \$3,187,800. These costs result in a proposed assessment rate for fiscal year 2022-23 of TWELVE DOLLARS AND NO CENTS (\$12.00) per single family equivalent benefit unit. The assessment rate proposed to be levied for Assessment No. 1 for fiscal year 2022-23 is \$12.00.

SECTION 4. Notice is hereby given that on **June 8, 2022, at the hour of six o'clock (6:00) p.m.** at the Marin/Sonoma Mosquito and Vector Control District Office located at 595 Helman Lane, Cotati, California, 94931, the Board will hold a public hearing via teleconference to consider the ordering of the continued Services, and the continuation of the assessments for fiscal year 2022-23.

SECTION 5. The secretary of the board shall cause a notice of the hearing to be given at least ten (10) days prior to the date of the hearing above specified, in the Independent Journal of the Marin County, and the Press Democrat of Sonoma County, which are newspapers circulated in the Marin/Sonoma Mosquito and Vector Control District.

SECTION 6. The Report, which is on file with the Secretary of the Board, and has been presented to the Board of Trustees at the meeting at which this resolution is adopted, is preliminarily approved. Reference is made to the Report for a full and detailed description of the Services, the boundaries of Assessment No. 1 and the assessments which are proposed to be levied on the assessable lots and parcels of property within Assessment No. 1 for fiscal year 2022-23.

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 May 11, 2022, 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"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Veronica Siwy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 11th day of May, 2022 after its passage.

ATTEST:

APPROVED:

 Ranjiv Khush
 Secretary, Board of Trustees

 Laurie Gallian
 President, Board of Trustees

 Philip D. Smith
 District Manager

RESOLUTION NO. 2021/22-08

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

**A RESOLUTION OF INTENTION TO CONTINUE TO LEVY ASSESSMENTS
FOR FISCAL YEAR 2022-23,
PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING
FOR THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT,
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, the Board of Trustees initiated proceedings for the levy and collection of annual special assessments within those areas designated as Assessment No. 2, for the proposed projects and services generally described as mosquito, vector and disease control services, and projects such as 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; and

WHEREAS, as ordered by the Board of Trustees, SCI Consulting Group, the Board of Trustee’s assessment engineer (the “Engineer”), has filed with the secretary of the Board of Trustees report (the “Report”) regarding the annual assessments which are proposed to be levied and collected from the owners of assessable property within Assessment No. 2 to pay the costs of the Services, and the Report have been presented to and considered by the Board of Trustees; and

WHEREAS, the Board of Trustees adopt a resolution of intention to, among other things, fix and give notice of the time and place of a public hearing on the Report and the proposed assessments.

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

SECTION 1. the Engineer has prepared the annual Report in accordance with Section 2082 et seq., of the Health and Safety Code for Assessment No. 2. The Report has been made and filed with the secretary of the Board of Trustees 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 this resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments on all lots and parcels of assessable property within the boundaries of the MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT, NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT (Assessment No. 2) for fiscal year 2022-23. Within the Marin/Sonoma Mosquito and Vector Control District, the proposed Services are generally described as mosquito, vector and disease control services and projects such as 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. The assessments will be collected at the same time and in the same manner as county taxes are collected, and all laws providing for the collection and enforcement of county taxes shall apply to the collection and enforcement of the assessments.

SECTION 3. The estimated fiscal year 2022-23 cost of providing the Services in Assessment No. 2 is \$1,070,600. This cost results in the proposed assessment rates for fiscal year 2022-23 of TWENTY EIGHT DOLLARS AND EIGHTY TWO CENTS (\$28.82) per single-family equivalent benefit unit for Zone A and Zone West Marin, and TWENTY SEVEN DOLLARS AND FIFTY SIX CENTS (\$27.56) per single-family equivalent benefit unit for Zone B. The authorized maximum assessment for Assessment No. 2 is increased annually based on the change in the San Francisco Bay Area Consumer Price Index (“CPI”) as of December of each succeeding year, not to exceed 5% (five percent) per year without a further public hearing and balloting process. The maximum

authorized assessment rate per single family equivalent benefit unit for fiscal year 2022-23 is \$30.05 for Zone A and Zone West Marin, and \$28.74 for Zone B. However, the assessment rates proposed to be levied for Assessment No. 2 for fiscal year 2022-23 remain the same at \$28.82 for Zone A and Zone West Marin, and \$27.56 for Zone B, which are the maximum authorized rates.

SECTION 4. Notice is hereby given that on **June 8, 2022, at the hour of six o'clock (6:00) p.m.** at the Marin/Sonoma Mosquito and Vector Control District Office located at 595 Helman Lane, Cotati, California, 94931, the Board will hold a public hearing via teleconference to consider the ordering of the continued Services, and the continuation of the assessments for fiscal year 2022-23.

SECTION 5. The secretary of the board shall cause a notice of the hearing to be given at least ten (10) days prior to the date of the hearing above specified, in the Independent Journal of the Marin County, and the Press Democrat of Sonoma County, which are newspapers circulated in the Marin/Sonoma Mosquito and Vector Control District.

SECTION 6. The Report, which is on file with the Secretary of the Board, and has been presented to the Board of Trustees at the meeting at which this resolution is adopted, is preliminarily approved. Reference is made to the Report for a full and detailed description of the Services, the boundaries of Assessment No. 2 and the assessments which are proposed to be levied on the assessable lots and parcels of property within Assessment No. 2 for fiscal year 2022-23.

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 May 11, 2022, 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"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Veronica Siwy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 11th day of May, 2022 after its passage.

ATTEST:

APPROVED:

 Ranjiv Khush
 Secretary, Board of Trustees

 Laurie Gallian
 President, Board of Trustees

 Philip D. Smith
 District Manager

**NOTICE OF MONTHLY BOARD MEETING FOR
THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT AND
PUBLIC HEARING
FOR THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT,
VECTOR CONTROL ASSESSMENT (ASSESSMENT NO. 1), AND
FOR NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT
(ASSESSMENT NO. 2)
FOR FISCAL YEAR 2022-23**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District will be holding a special and regular monthly meeting on Wednesday, June 8, 2022 at 6:00 p.m. via teleconference.

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District intends to conduct a public hearing for the CONTINUATION of two benefit assessments (Assessment No. 1 and Assessment No. 2) in fiscal year 2022-23 that fund the District's mosquito, vector control, and disease prevention services and projects in Marin and Sonoma counties.

The public hearing to consider the ordering of services and projects, and the levy of the continued assessments for fiscal year 2022-23 for the Vector Control Assessment (Assessment No. 1) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2), shall be held on Wednesday, June 8, 2022 at 6:00 p.m. via teleconference. The proposed assessment rates for fiscal year 2022-23 are: TWELVE DOLLARS AND NO CENTS (\$12.00) per single-family equivalent benefit unit for Assessment No. 1, which is the same rate used last year; TWENTY EIGHT DOLLARS AND EIGHTY-TWO CENTS (\$28.82) per single-family equivalent benefit unit for Assessment No. 2, Zones A and West Marin, which is the same rate used last year; and TWENTY SEVEN DOLLARS AND FIFTY-SIX CENTS (\$27.56) per single-family equivalent benefit unit for Assessment No. 2, Zone B, which is the same rate used last year.

Members of the public are invited to provide comment at the public hearing, or in writing, which is received by the District on or before Wednesday, June 8, 2022. If you desire additional information concerning the above, please contact the Marin/Sonoma Mosquito and Vector Control District at (707) 285-2200.

General Fund Revenue and Expense Projection for 21/22 FY

REVENUE PROJECTION (as of April 30, 2022)

account	Description	Actual Revenues April 30, 2022 (2)	Projected Revenues for FY 213/22 (1)	Budget	Difference
4110	Marin Current Secured	1,409,559	2,578,678	2,488,190	(90,488)
4130	Marin Benefit Assessment 1	627,883	1,144,573	1,141,880	(2,693)
4135	Marin Benefit Assessment 2A	94,266	172,108	170,560	(1,548)
4150	Marin Supplemental	55,473	70,000	65,880	(4,120)
4160	Marin RDA Residual	5,538	10,994	17,510	6,516
	Marin all other taxes	49,286	54,039	49,190	(4,849)
	Marin all taxes and assessments	2,242,005	4,030,393	3,933,210	(97,183)
4210	Sonoma Current Secured	3,008,630	3,136,772	3,014,480	(122,292)
4230	Sonoma Benefit Assessment 1	1,958,236	2,020,279	2,034,260	13,981
4235	Sonoma Benefit Assessment 2AB	808,448	832,892	869,070	36,178
4250	Sonoma Supplemental	(325,794)	(308,088)	(299,050)	9,038
4260	Sonoma RDA residual	167,637	268,426	237,520	(30,906)
	Sonoma all other taxes	125,013	134,812	102,710	(32,102)
	Sonoma all taxes and assessments	5,742,170	6,085,092	5,958,990	(126,102)
	All taxes and assessments	7,984,175	10,115,485	9,892,200	(223,285)
4310	Interest earnings	4,312	7,077	92,380	85,303
4410	Homeowners Prop tax relief	13,630	25,000	28,290	3,290
4420&4490	State and Federal	173,867	174,000	-	(174,000)
4510	Charges for services	147,527	165,521	135,000	(30,521)
4910	Refunds and reimbursemnts	14,295	15,234	15,000	(234)
4920	Insurance refunds	128,903	154,605	-	(154,605)
4930	Sale of District property	125	125	-	(125)
	subtotal all non tax	482,659	541,562	270,670	(270,892)
	All revenues	8,466,834	10,657,048	10,162,870	494,178

EXPENSE PROJECTION (as of April 30, 2022)

	Actual Expenses Through 4/30/22	Projected Expenses for FY 2021-22 (1)	Budget (2)	Difference	
60xx	Salaries and Benefits (3)	4,960,040	5,969,564	6,341,489	371,925
61xx	Materials and Supplies	657,477	805,732	824,425	18,693
62xx	Equipment and Tools	41,996	80,682	88,740	8,058
63xx	Maintenance and Repair	92,287	144,424	205,594	61,170
64xx	Professional Services	361,524	482,364	581,712	99,348
65xx	Other Purchased Services	728,917	901,432	889,365	(12,067)
69xx	Other (Non Capital and Transfers)	28,635	372,200	377,200	5,000
	GF Expenses before OPEB	6,870,877	8,756,398	9,308,525	552,127
	Add OPEB contributions		343,000	343,000	
	TOTAL Anticipated GF Expenses		9,099,398		
	GF Budget Expenditures (4)		9,651,525		

ANTICIPATED NET CHANGE TO FUND BALANCE

	Projected	Budget
Revenues	10,657,048	10,162,870
Expenses	9,099,398	9,651,525
Net Increase to FB	1,557,650	511,345

- (1) In most cases, this is based on the average ratio of revenues or expenses through April in the last three years. However, in some cases this projection is based on other factors or more recent data when available.
- (2) April installment not included for Marin County. Will not have April installment information from Marin County likely until late May.
- (3) All items in this line excludes OPEB payment. Payment is added back, below.
- (4) Reflects amended budget.

STAFF REPORT

DATE: May 11, 2022
TO: The Board of Trustees
FROM: Philip D. Smith, District Manager
Dana Shigley, Management Aide
SUBJECT: Long-term Fiscal Projections & Model



RECOMMENDATION

1. Receive presentation on new financial forecasting model

BACKGROUND AND ANALYSIS

In April 2020, the District received a ten-year fiscal forecast prepared by NBS. This model showed that by fiscal year 21/22 the District would experience annual operating deficits and, by the end of the ten-year analysis period, the District would be experiencing annual operating deficits of nearly \$2.5 million. This analysis seems inconsistent with actual operating results in the 19/20 and 20/21 fiscal year of \$1.2 and \$1.7 million revenues in excess of operating expenses. Current projections indicate similar operating results for the current fiscal year.

As a result of these apparent inconsistencies, we prepared a new financial forecasting model. Compared to a consultant-generated model, this has the advantage of being available for our permanent use and we can fine-tune it over time. Forecasting models rely on a series of assumptions to project the future, including assumptions about anticipated growth in ad valorem property taxes, special assessments, user fee revenues, interest earnings, and other revenues. The new model is agile and assumptions and other parameters can be changed at will.

Similarly, we used many assumptions about increases in salaries, medical insurance costs, MCERA costs, retiree medical benefits, and increases in non-salary and benefits costs such as materials and supplies. The most notable differences in assumptions between the NBS model and our new model are the use of different growth rates for property tax revenues and the use of *actual* revenues and expenses as a basis for the forecast (as opposed to *budgeted* revenues and expenses).

After applying all these assumptions, the new model anticipates a considerably different fiscal future for the District than the NBS reports suggested. The new forecast predicts that revenues will exceed operating expenses by approximately \$1.5 to \$2.0 million annually for the ten-year forecast period, which is similar to the District's actual operating results over the last few years. These positive operating results have allowed, and may continue to allow the District to prudently set aside money in reserves and pre-fund long-term obligations. The new forecast is good news and may allow the District to improve technology, reconsider programs and services that we have not funded because of budget limitations, and expand or improve the services provided to the community. Additionally, the District has started evaluating long-term facility

and equipment needs to be sure we can continue to meet the requirements of the communities we serve.

STAFF REPORT



DATE: April 28, 2022

TO: Budget Committee

FROM: Philip D. Smith, District Manager and Dana Shigley, Management Aide

SUBJECT: Potential Future Adoption of Section 115 Pension Prefunding Trust

RECOMMENDATION

The Budget Committee and staff recommend that the Board:

1. Receive and discuss the presentation on the California Employers' Pension Prefunding Trust (CEPPT) from Karen Lookingbill of CalPERS Affiliate Programs staff.
2. Consider a motion directing staff on whether to proceed with establishing a Section 115 Pension Trust Fund account with CEPPT.

BACKGROUND AND ANALYSIS

Pension Funded Status and Potential Benefits of Establishing a Prefunding Trust Account

Many public agencies are finding it beneficial to establish a Section 115 Trust Account to prefund a portion of their pension obligations, which form a substantial ongoing part of the District's annual budget; over 12% of total budget in the current fiscal year. In addition to the normal pension cost, for many years, the District has made amortized payments and special contributions to the Marin County Employees' Retirement Association (MCERA) towards its unfunded accrued liabilities (UAL), which totaled approximately \$4M in 2018 and \$7.2M in June 2020. Although MCERA's most recent valuation estimates that as of June 30, 2021, the District is fully funded, whether that status will be maintained depends heavily on the future performance of MCERA's investments. As noted in MCERA's valuation report, the UAL is highly sensitive to minor changes in the discount rate (the specified estimate of future investment returns). If returns fall short of MCERA's target, the unfunded liabilities will recur.

Establishing a pension prefunding trust could allow the District to grow assets towards future pension contributions, potentially offering greater stability for budgeting purposes. Investing with a prefunding trust is likely to yield a greater rate of return than that offered by the County of Marin Treasury or Local Agency Investment Fund (LAIF), while maintaining the liquidity of the assets. Target rates of return at CEPPT are 4% and 5% respectively for the two investment strategies at CEPPT, versus the current rate of below 0.5% at the County Treasury or LAIF. Contributions are voluntary, made at the Board's discretion and are not required.

Costs and Administration

Staff surveyed fees and other costs at several fund providers (including PARS and Keenan) and determined that CEPPT charges the lowest overhead rates (25 basis points) while achieving similar investment results. Because the District became a member of the CalPERS system when it began to prefund its OPEB liabilities with California Employees Retirement Benefit Trust (CERBT), the documentation required to establish a CEPPT account is straightforward, consisting of a resolution and funding policy that could be considered at the June 8, 2022, meeting. Also, the CalPERS Affiliate Program

staff who administer the CEPPT, also administer CERBT and are familiar with the District and its financial situation.

Initial Deposit Amount

Should the District elect to proceed with prefunding a portion of its pension expenditures with CEPPT, the Budget Committee and staff would recommend an initial deposit of \$1.1M, representing the required pension contribution for fiscal year 2022-23. This amount would be drawn from the current fiscal year budget by means of an amendment to be considered by the Board at its meeting on Jun 8, 2022.

This recommended action would comply with a proposed new policy (5080), which describes how the District deals with its post-employment benefit obligations. This policy has been reviewed by the Budget Committee and the Policy Committee and is slated to be considered by the Board at its meeting on June 8, 2022.

Future contributions to or withdrawals from a pension prefunding Trust would be entirely at the Board's discretion.

CONCLUSION

After careful consideration, due to the potential advantages described in this report, it is recommended that the Board establish a Section 115 pension prefunding trust with the CEPPT.

STAFF REPORT

DATE: May 11, 2022
TO: The Board of Trustees
FROM: Philip D. Smith, District Manager
Dana Shigley, Management Aide
SUBJECT: New Board Policy 4100



RECOMMENDATION

1. Review and discuss the establishment of a policy governing the adoption and management of the District's annual budget.
2. Consider a motion to adopt Resolution 2021/22-09, approving Policy 4100 and adding it to the Board Policy Manual.

BACKGROUND AND ANALYSIS

This new policy is proposed for two primary reasons. Firstly, we recommend the Board adopt a policy that describes its current policies and practices related to budget development. Importantly, it seems prudent for the Board to describe its overall budget goals as set forth in section 4100.10.A and schedule set forth in section 4100.10.B. These will guide staff and the Budget Committee as the budget is prepared each year.

Secondly, as the year progresses, there are times when budget adjustments are needed that are administrative in nature. For example, a department may find one line item is insufficient for an anticipated expense, but there are sufficient funds in a different line item to cover the cost. These administrative adjustments do not change budget policies or goals, but simply shift budget allocations to accommodate unanticipated cost changes and could be authorized by the District Manager without requiring Board approval. This allows the District Manager to manage the budget during the year, responding to minor unanticipated cost increases promptly and ensuring that department heads adhere to each budget line item. Additionally, we consider that providing the flexibility to conduct transfers administratively could reduce the scope and complexity of budget amendments.

The proposed policy provides clear parameters for when the District Manager may authorize a budget line-item adjustment and when Board action is required.

RESOLUTION 2021/22-09

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT ADOPTING
A BUDGET ADOPTION AND MANAGEMENT POLICY**

WHEREAS, pursuant to state law and prudent fiscal management, the Marin/Sonoma Mosquito & Vector Control District (“District”) Board of Trustees (“Trustees”) adopts a fiscal budget each year; and

WHEREAS, while the budget establishes limits on expenditures the District may incur to carry out its mission to protect the communities it serves from mosquito and vector-borne disease, it also serves as a policy tool for the District to fund the highest priority programs and services; and

WHEREAS, the District develops its budget each spring within timelines required to adopt the final budget before the beginning of the fiscal year July 1 and, during the year, District staff routinely provide budget update reports to the Trustees; and

WHEREAS, during the year, it is occasionally necessary to amend the budget to reflect changing costs, practices and programs and these amendments can be implemented by the District Manager or the Trustees under different circumstances; and

WHEREAS, for the foregoing reasons, the District wishes to adopt a formal policy concerning the establishment, reporting and amending of the District’s budget and to incorporate it in the District’s Board Policy Manual.

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. Purposes

In addition to the general purposes identified in the above recitals, the District desires to adopt the attached Budget Development and Management Policy to ensure the efficient and effective development and management of the District’s annual budget.

SECTION 3. Adoption of Policy

The Board hereby adopts the Budget Development and Management Policy attached hereto as Attachment A and incorporated herein.

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.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held May 11, 2022, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Veronica Siwy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Ranjiv Khush
Secretary, Board of Trustees

Laurie Gallian
President, Board of Trustees

EXHIBIT A
Budget Development and Management Policy

POLICY TITLE: **Budget Development and Management Policy**

NUMBER: **4100**

4100 Purpose

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

4100.10 Budget Adoption

A. Budget Adoption Policies

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

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

B. Budget Development Timing

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

Budget Committee: Late April or early May

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

Board of Trustees: Board meeting in June

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

4100.20 Budget Maintenance During the Fiscal Year

A. Reporting to the Board

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

Monthly/Bi-monthly

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

Quarterly

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

Mid-Year

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

B. Budget Amendments and Adjustments

The adopted budget should not be a static document, but should be updated during the year to reflect unanticipated changes in expenses and revenues. The budget may be changed in two ways.

District Manager Adjustments

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

District Board Amendments

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

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

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

STAFF REPORT

DATE: May 11, 2022

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager
Dana Shigley, Management Aide

SUBJECT: Proposed Amendments to Board Policy 5060



RECOMMENDATION

1. Review and discuss the proposed amendments to Board Policy 5060 regarding Fund Balance Classifications and Target Balances.
2. Consider a motion to adopt Resolution 2021/22-10, approving the proposed amendments to existing Board Policy 5060.

BACKGROUND AND ANALYSIS

This policy was adopted several years ago and revised most recently in 2020. The policy, among other things, describes the method used to calculate several fund balance reserves. The reserve balances are typically calculated as a percentage of prior year actual expenditures and, in some cases, this would include significant, one-time expenses. For example, the reserve amount for fiscal year 21/22 would be calculated including the one-time transfers to the OPEB trust made in fiscal year 20/21. In difficult financial times when these reserves are needed, it is unlikely that the District will be making significant one-time discretionary payments and the reserve does not need to be calculated to include these amounts. Additionally, this practice results in reserves that spike up and down year to year as one-time expenses, including transfers to the CEPPT and CERBT trusts, can vary substantially year to year.

The proposed revision to this policy changes the language regarding how each reserve amount is calculated, to exclude one-time, substantial expenses. This proposal does not change the substance of any of the Board's existing policies regarding reserve requirements.

RESOLUTION 2021/22-10

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT AMENDING
BOARD POLICY 5060 FUND BALANCE CLASSIFICATIONS AND TARGET
FUND BALANCES**

WHEREAS, the Board of Trustees (“Trustees”) of the Marin/Sonoma Mosquito & Vector Control District (“District”) has established Policy 5060 regarding the classification of fund balances and target balances for reserve funds; and

WHEREAS, this policy establishes a method for calculating these fund balance targets and reserves which, in some cases, uses prior year actual expenses as a basis for the calculation; and

WHEREAS, when the District incurs significant one-time expenses, this calculation can result in unnecessarily wide fluctuation in reserve requirements; and

WHEREAS, the District wishes to amend the policy to consistently define the procedure for calculating reserves and exclude substantial one-time expenses from the calculation.

WHEREAS, for the foregoing reasons, the District wishes to amend Policy 5060 Fund Balance Classifications and Target Fund Balances.

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. Purposes

For the general purposes identified in the above recitals, the District desires to amend Policy 5060 Fund Balance Classifications and Target Fund Balances.

SECTION 3. Adoption of Policy

The Board hereby amends Policy 5060 Fund Balance Classifications and Target Fund Balances as shown in Attachment A and incorporated herein.

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.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held May 11, 2022, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Veronica Siwy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Laurie Gallian</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

 Ranjiv Khush
 Secretary, Board of Trustees

 Laurie Gallian
 President, Board of Trustees

EXHIBIT A
Policy 5060 Fund Balance Classifications and Target Fund Balances

POLICY TITLE: Fund Balance Classifications & Target Balances

NUMBER: 5060

5060 Purpose

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

Definitions

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

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

Fund Balance Classifications

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

A. Non-Spendable Fund Balance

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

B. Restricted Fund Balance

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

C. Committed Fund Balance

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

D. Assigned Fund Balance

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

E. Unassigned Fund Balance

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

5060.10 Authority to Designate Funds

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

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

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

5060.20 Order of Expenditure of Funds

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

5060.30 District's Fund Structure and Classifications

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

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

5060.40 Target Fund Balances

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

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

- A. General Fund Commitment for Public Health Emergency ~~Reserve Fund Balance: General Fund (Committed).~~

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

The District commits twenty percent (20%) of the prior year actual General Fund expenditures, less substantial one-time, non-recurring expenditures that year, its current budgeted annual expenditures, less capital expenditures, to the Public Health Emergency Reserve Fund Balance. For the purposes of calculating the current annual expenditures, the cost of any additional one-time contributions to the District's Pension Fund or Other Post-Employment Benefits Trust Account shall be excluded from the total.

B. Capital Replacement Fund Commitment for Capital Replacements and Projects: ~~Target Fund Balance (Committed).~~

The District shall maintain a target fund balance to reimburse the cost of the replacement of capital items such as vehicles, expensive laboratory equipment and other capital projects. The District has prepared a Capital Asset Valuation and Replacement Cost Study that analyzes and forecasts expenditures until fiscal year 2039-40. Capital expenditures are budgeted each year and paid from the operating fund, then reimbursed to the Capital Replacement & Projects Fund by means of a journal entry. Capital expenditures are expected to be much higher in some years than others, and therefore the ending fund balance will vary each year. However, the intended net result of the capital expenditure program is that a fund balance of approximately \$1,000,000 will remain at the end of the final year of the program, FY 2039-40. The variable balance maintained in the Capital Replacement & Projects Fund will serve the following purposes:

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

The District commits an initial target balance of one million dollars (\$1 million) to the Capital Replacement Fund.

The District may create additional fund commitments or assignments as needed to set aside funds for acquisition of new (non-replacement) capital assets and projects.

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

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

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

- D. General Fund Assignment for Insurance Pool Contingency ~~Target Fund Balance~~ ~~(Assigned)~~

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

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

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

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

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

Manager's Report

- As part of the Legislative Days events organized by the Mosquito & Vector Control Association of California, Trustees Tamara Davis, Ed Schulze and I met with several of our State Senators and Assemblymembers. We thanked them for the passage of AB320 last year, which funded the VectorSurv database, lobbied for the statewide legislative agenda, and updated them on issues of importance to the District such as the problems we deal with at the Laguna de Santa Rosa. We also raised the topic of the California Department of Fish & Wildlife's unpaid invoices, highlighting the need for additional state funding for mosquito control on their lands.
- As of May 5th, 2022, the balance in the District's OPEB trust fund for future retiree medical expenses has decreased to \$8.1M from its high last year of \$9.15M. In preparing the budget for next fiscal year, staff and the Budget Committee recommend not taking a withdrawal from the trust fund to pay benefits as planned, thus retaining more assets in the fund.
- Safety continues to be a top priority with over 300 days now accumulated without an accident or lost-time injury. Later this month, Tom Kline, the Risk Manager at VCJPA is scheduled to present training on driving safely, heat illness prevention, wildfire smoke and building evacuation. Erik Hawk arranged a "hands-on" first aid training led by an instructor, to complement the online learning course taken by all staff.
- The remodel of the PIO/Education Specialist office space is now essentially complete, and compute equipment is being installed. This updated space will house the PIO, Rodent Specialist and the new Education Specialist when hired. Two additional workstations are available in this space.
- Last week we welcomedCarolynn Moss to the Seasonal Receptionist position.
- Initial interviews were conducted last week for the Educational Program Specialist position, with a shortlist of applicants to be interviewed later this week. We hope to appoint the successful candidate in June.
- A day spent with a professional photographer last year resulted in hundreds of excellent images of staff and equipment in action in the field. A second day of photography on April 13 yielded dozens more high-quality images, many in the laboratory and maintenance shop. As soon as the image gallery is ready, we will provide a link to browse them,
- The City of Cotati has requested that I present an update to the Council on May 24th. Staff there are still attempting to recruit for a Trustee to serve on our Board.
- We're endeavoring to complete various projects budgeted in the current fiscal year e.g. flooring replacement work.
- We are holding preliminary discussions with a firm of architects about the possibility of adding additional space to the District's facilities. The firm of Hayashida Architects, who

have designed many vector control facilities declined to take us as a client due to their existing workload.

Assistant Manager's Report

- Treehole mosquitoes are emerging and beginning to cause problems in Marin and Sonoma counties. We are receiving service requests from the public. Vector Control Technicians are responding, educating residents, and conducting adult mosquito control when appropriate. It will be interesting to see how long the treehole mosquito season lasts this year and how robust the populations are given the extreme drought conditions.
- Service requests for rodent related issues have been steady. After review by the District's Public Information Officer, Rodent Control Specialist, and Lead Biologist, I submitted a report to Marin Housing Authority staff related to a rodent inspection performed at the Golden Gate Village in Marin City, Sausalito.
- Laboratory staff have started the annual fixed location adult mosquito trapping program for the 2022 season. This program provides mosquito-borne disease surveillance and mosquito distribution and abundance data in Marin and Sonoma counties.
- Laboratory staff are busy collecting ticks at various sites in Marin and Sonoma counties. Collection efforts thus far, have shown reduced populations in some areas previously scorched by wildfires.
- We have hired seasonal staff in the laboratory and operations departments. Additional recruitments are underway. On May 2, 2022 we welcomed Jason Pietsch to our team as a full time Vector Control Technician. He will be working primarily in the San Rafael area.
- California Department of Public Health (CDPH) staff visited on April 5, 2022 to conduct a biennial review of the District's vector control program. We passed the review and received compliments. CDPH staff was particularly impressed with the organization of our insecticide storage facility, equipment calibration records, safety program, organization and safety relative to our technician trucks.
- A representative from Adapco visited at the end of March and assisted us with droplet analyses for the District's ultra-low volume foggers that are used for adult mosquito control.
- Progress has been made with the sUAS program. Staff have drafted the numerous checklists, plans, and logs required for operation and execution of missions. Staff will continue gaining experience with operating the District's Mavic 2 Enterprise drone. Staff have been communicating with other districts regarding the use of drones.
- Several staff members attended an in-person drone training, equipment calibration, and mosquito larvicide workshop on May 5, 2022.

- Staff in all departments have been working diligently on FY 22/23 budget planning.
- Shop staff are working on numerous projects which include setting up recently acquired Argo ATVs and trucks for the field, prepping trucks for use by seasonal staff, servicing the District's tractor, maintaining the airboat, prepping truck-mounted ultra-low volume foggers and participating in annual fire safety inspections. The Mechanic/Facilities Manager is receiving quotes to repair the west security gate for the yard, replacement of the unit that heats and pressurizes the water for the high-pressure system in the wash rack, and replacement of the fuel dispensing management system for the onsite fuel tanks.
- Staff certified by the State of California as Vector Control Technicians have been participating in Continuing Education seminars to maintain their certifications and applicators licenses.
- Staff have passed a course for CPR certification through the American Red Cross.
- Supervisory staff and I are working with the U.S. Fish and Wildlife Service to maintain access into San Pablo Bay National Wildlife Refuge lands and to address a project that has become a problematic source of mosquito production.