

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
REGULAR BOARD MEETING**

DATE: May 8, 2024

TIME: 7:00 p.m.

LOCATIONS: District Headquarters, 595 Helman Lane, Cotati, CA. 94931

Videoconference & Teleconference Option:

[Zoom Link](#) Meeting ID: 859 3424 3541 Telephone Access: 1-669-900-9128

* Sonoma Satellite Location: Alio Labs Inc., 5793 Skylane Blvd., Suite D, Windsor, CA. 95492

* Marin Satellite Location: Central Marin Police Authority, Community Room, 250 Doherty Dr., Larkspur, CA. 94939

* 1781 East 47th Ave., Vancouver BC, VSP 1P9, Canada

* 71 Montevideo Wy., San Rafael, CA. 94903

* 2352 Mar East St., Tiburon, CA. 94920

*Items marked * are enclosed attachments.*

Items marked # will be handed out at the meeting.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL** (*13 members must be present for a quorum*)

Bruce Ackerman, Fairfax

Cathy Benediktsson, Tiburon (**Secretary**)

Gail Bloom, Larkspur

Tamara Davis, Sonoma Co. at Large

Laurie Gallian, Sonoma

Rika Gopinath, San Rafael

Susan Harvey, Cotati

Susan Hootkins, Petaluma

Evan Kubota, Windsor

Alison Marquiss, Corte Madera

Shaun McCaffery, Healdsburg

Vicki Nichols, Sausalito

Diana Rich, Sebastopol (**Second V.P.**)

Herb Rowland, Jr., Novato

Ed Schulze, Marin Co. at Large

Richard Snyder, Belvedere

David Witt, Mill Valley (**First V.P.**)

Carol Pigoni, Cloverdale (**President**)

Open Seats:

Rohnert Park, Ross, one Marin County at Large, San Anselmo, Santa Rosa and one Sonoma County at Large

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.

4. PUBLIC TIME

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

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

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

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

5. CONSENT CALENDAR

A. APPROVAL OF AGENDA

B.* MINUTES – Minutes of Regular and Special Board Meetings held on April 10, 2024.

C.* FINANCIAL REPORTS – Accept Financial Reports for April 2024.

ACTION NEEDED

RECOMMENDATION: Approve and accept the consent calendar

INFORMATION ENCLOSED

6. ITEMS REMOVED FROM CONSENT

7. INFORMATION ONLY

A. * Adult Mosquito Surveillance Program
(Presentation) - Kelly Liebman, PhD, MPH

INFORMATION ENCLOSED

8. COMMITTEE REPORTS

A. Executive Committee
No Report

B. Budget Committee
Report by Chair Shuan McCaffery/Gail Bloom

C. Audit Committee
No Report

D. Policy Committee
No Report

9. **DEPARTMENT REPORTS**

- A.* Administrative/Manager's Report**
Report by Peter Bonkrude

INFORMATION ENCLOSED

- B.* Operations/Asst. Manager's Report**
Report by Erik Hawk

INFORMATION ENCLOSED

- C.* Laboratory/Scientific Programs Manager's Report**
Report by Dr. Kelly Liebman

INFORMATION ENCLOSED

10. **NEW BUSINESS**

- A.* Resolution No. 2023/24-XX**

A Resolution of Intention to Levy Assessments for FY 2024-25, 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. 2023/24-XX

INFORMATION ENCLOSED

- B.* Resolution No. 2023/24-XX**

A Resolution of Intention to Levy Assessments for FY 2024-25, 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. 2023/24-XX

INFORMATION ENCLOSED

- C.* Public Hearing June 12, 2024**

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 12, 2024

INFORMATION ENCLOSED

- D.* Proposed Amendment of FY Budget 2023-24 Annual Budget**
Presentation by Liz Garcia, Administrative Services Manager and report and recommendation from the Budget Committee. *(see attached resolution)*

ACTION NEEDED

RECOMMENDATION: Review and discuss recommendations for budget amendments. Consider a motion to adopt Resolution 2023/24-XX amending the Fiscal Year 2023-24 Adopted Budget.

INFORMATION ENCLOSED

- E.* Proposed Fiscal Year 2024-25 Budget Workshop**
(Presentation) - Liz Garcia, CPA, MBA, Administrative Services Manager, with assistance from Peter Bonkrude Manager. Please refer to the enclosed draft “Fiscal Year 2024/25 Operating and Capital Budget.” *Recommendations from the Budget Committee, Executive Committee, and staff.*

DISCUSSION ONLY

INFORMATION ENCLOSED

11. WRITTEN COMMUNICATIONS

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

12. OPEN TIME FOR BOARD OR STAFF COMMENTS

13. ADJOURNMENT

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

April 10, 2024
MINUTES

1. CALL TO ORDER

President Pigoni called the meeting to order at 7:00 p.m.

2. PLEDGE OF ALLEGIENCE

3. ROLL CALL

Members present:

Ackerman, Bruce
Benediktsson, Cathy
Bloom, Gail
Davis, Tamara
Gallian, Laurie
Harvey, Susan
Hootkins, Susan
Kubota, Evan

McCaffery, Shaun
Nichols, Vicki
Rich, Diana
Rowland Jr., Herb
Schulze, Ed
Snyder, Richard
Witt, David
Pigoni, Carol

Members absent:

Gopinath, Rika
Marquiss, Alison
Zavala, Aarón

Open seats: Ross, one Marin County at Large, San Anselmo, Santa Rosa and one Sonoma County at Large

Others present:

Peter Bonkrude, District Manager
Erik Hawk, Assistant Manager
Liz Garcia, Administrative Services Manager
Dawn Williams, Administrative Technician (Confidential)

A quorum was present and due notice had been published.

4. INTRODUCTION OF NEW DISTRICT MANAGER

Peter Bonkrude provided a brief introduction highlighting his career in Mosquito Control and Vector-borne disease for over 25 years. He expressed his enthusiasm for being at the District, working with staff and the trustees moving forward.

5. **PUBLIC TIME**

No public comment.

6. **CONSENT CALENDAR**

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

B. **MINUTES** – Minutes of the Board Meeting held on February 14, 2024.

C. **FINANCIAL REPORTS** – Accept Financial Reports for February & March 2024.

It was M/S Trustee McCaffery/Trustee Snyder to accept the Consent Calendar.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Rich, Trustee Rowland, Trustee Schulze, Trustee Witt and Trustee Snyder

No: (none)

Abstain: (none)

Absent: Trustee Gopinath, Alison Marquiss and Trustee, Zavala

7. **NEW BUSINESS**

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

It was M/S Trustee Harvey/Trustee Schulze to adopt Resolution 2023/24-12, recognizing, thanking, and commending the staff members listed for their dedication and years of service to the District and its mission.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Rich, Trustee Rowland, Trustee Schulze, Trustee Witt and Trustee Snyder

No: (none)

Abstain: (none)

Absent: Trustee Gopinath, Alison Marquiss and Trustee, Zavala

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

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, 2023, 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.

C. Presentation of the Actuarial Valuation Study of the Other Post-Employment Benefits (OPEB) by Doug Pryor, Senior Consulting Actuary, Foster & Foster, Inc.

Mr. Pryor explained that the purpose of the study was to determine the funded status of the legacy Post-Retirement Medical Plan, as of July 1, 2023, and to establish the actuarially determined contributions (ADCs) for fiscal years 2024/25 and 2025/26. The study also provided information to be used as a basis for GASB 75 disclosure reporting for 2023/24 and 2024/25.

It was M/S Trustee McCaffery/Trustee Benediktsson to accept the valuation report.

Motion passed with a roll call vote:

***Ayes:** Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Rich, Trustee Rowland, Trustee Schulze, Trustee Witt and Trustee Snyder*

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Gopinath, Alison Marquiss and Trustee, Zavala*

D. Laboratory Update

Dr. Kelly Liebman referred the Board to her quarterly written report included in the board packet and offered to answer any questions.

8. COMMITTEE & STAFF REPORTS

A. Executive Committee

President Pigoni explained the Executive Committee met on March 25th and welcomed incoming Manager Peter Bonkrude, received an Operational report from Assistant Manager Hawk and a Financial report from Administrative Services Manager Garcia. Former Manager Smith gave a report on the MOU Committee meeting and provided the future Budget meeting schedule. Manager Smith was presented with a plaque in honor of his leadership and dedication for 12 years of service and to congratulate him on his retirement.

B. Budget Committee

Trustee McCaffery stated that the Budget Committee will be meeting later this month to go over the new FY 24/25 Budget which will be brought to the board in May for approval.

C. MOU Committee

Trustee Rowland explained that the MOU Committee has retained a consulting firm, who will be conducting a survey/study before moving forward in the process. Additionally, staff representation might be changing so this will likely delay the process.

9. **MANAGER’S REPORTS**

Manager Bonkrude and Assistant Manager Hawk referred the board to the written reports and offered to answer any questions. *(Manager’s and Assistant Manager’s reports were included in the April board packet)*

10. **WRITTEN COMMUNICATIONS**

Manager Bonkrude stated Trustee Zavala turned in a letter of resignation and thanked the board for their time.

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

Trustee Gallian reminded the trustees about the Open House and the importance of attending this educational and fun family event. Manager Bonkrude added that PIO, Nizza Sequeira has Open House flyers available for any trustees who are interested in handing them out. In addition, if any trustee is interested in helping, please let us know.

12. **ADJOURNMENT**

There being no further business to come before the Board, it was M/S Trustee Davis/Trustee Schulze to adjourn the meeting at 8:43 p.m.

*District Representative
MSMVCD*

Date of Approval

*Trustee
MSMVCD Board of Trustees*

Date of Approval

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

April 10, 2024 SPECIAL BOARD MEETING MINUTES

1. CALL TO ORDER

President Pigoni called the meeting to order at 7:00 p.m.

2. PLEDGE OF ALLEGIENCE

3. ROLL CALL

Members present:

Ackerman, Bruce
Benediktsson, Cathy
Bloom, Gail
Davis, Tamara
Gallian, Laurie
Harvey, Susan
Hootkins, Susan
Kubota, Evan

McCaffery, Shaun
Nichols, Vicki
Rich, Diana
Rowland Jr., Herb
Schulze, Ed
Snyder, Richard
Witt, David
Pigoni, Carol

Members absent:

Gopinath, Rika
Marquiss, Alison
Zavala, Aarón

Open seats: Ross, one Marin County at Large, San Anselmo, Santa Rosa and one Sonoma County at Large

Others present:

Peter Bonkrude, District Manager
Erik Hawk, Assistant Manager
Liz Garcia, Administrative Services Manager
Dawn Williams, Administrative Technician (Confidential)

A quorum was present and due notice had been published.

4. PUBLIC TIME

No public comment.

5. CONSENT CALENDAR
A. CHANGES TO SPECIAL MEETING AGENDA/APPROVAL OF SPECIAL MEETING AGENDA

It was M/S Trustee McCaffery/Trustee Snyder to accept the Consent Calendar.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Rich, Trustee Rowland, Trustee Schulze, Trustee Witt and Trustee Snyder

No: (none)

Abstain: (none)

Absent: Trustee Gopinath, Alison Marquiss and Trustee, Zavala

6. MANAGER'S REPORTS

A. Revised report with additional information

Manager Bonkrude explained Marin/Sonoma Mosquito and Vector Control District (MSMVCD) started a Programmatic Environmental Impact Report (PEIR) in 2015 and revised it in 2016. The PEIR is currently being revised again for updates and the draft addendum project schedule provided in the packet provides the timeline on the process of this amendment.

7. OPEN TIME FOR BOARD OR STAFF COMMENTS

Trustee Gallian reminded the trustees about the Open House and the importance of attending this educational and fun family event. Manager Bonkrude added that PIO, Nizza Sequeira has flyers for any trustees who would like to pass out in their city. In addition, if any trustee is interested in helping out please reach out to let us know.

8. ADJOURNMENT

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District Representative
MSMVCD

Date of Approval

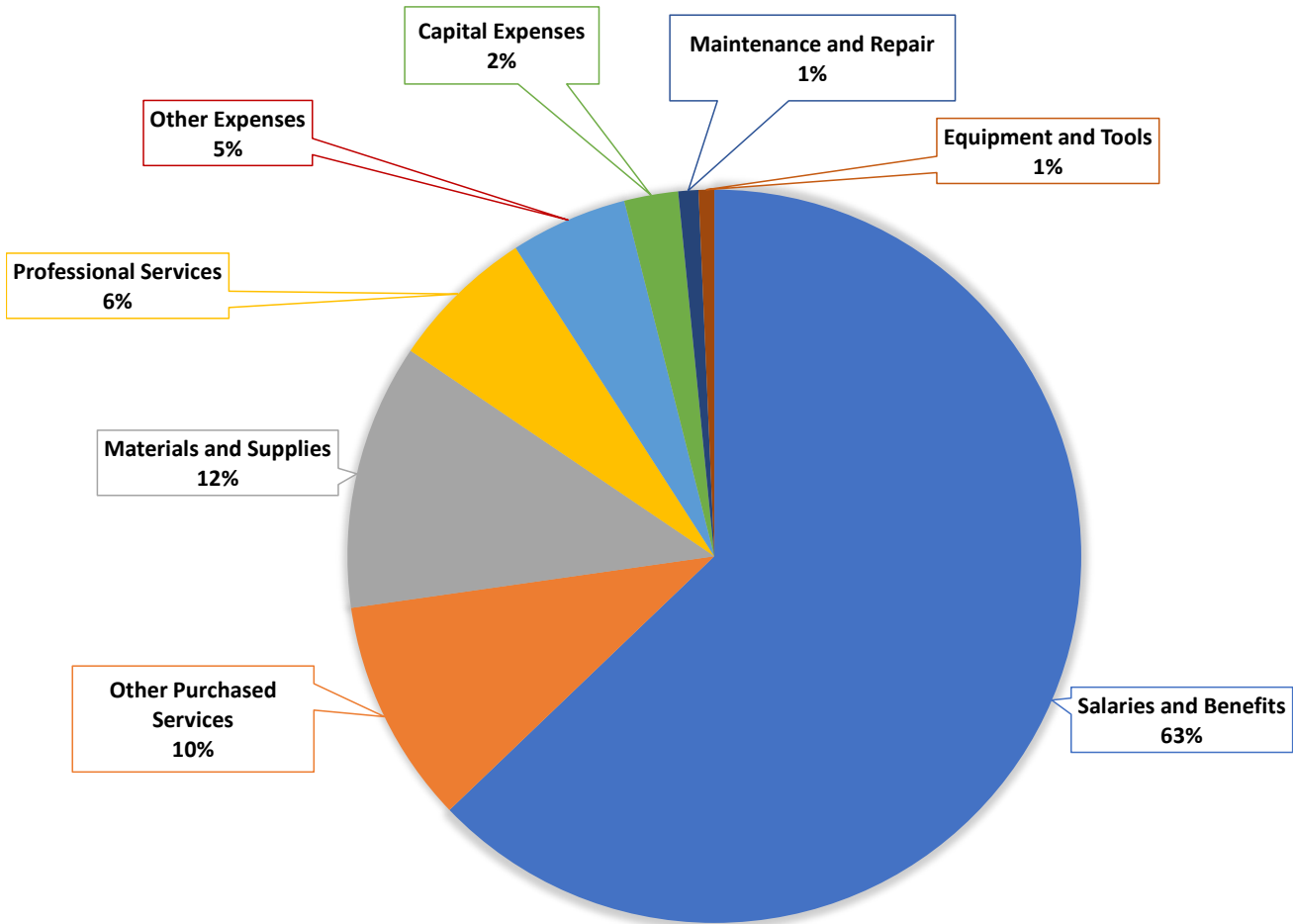
Trustee
MSMVCD Board of Trustees

Date of Approval

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Monthly Budget Summary Report
 April 2024

	Current Month Commitments	Year To Date Commitments	Current Appropriation	Available Appropriation	Percent Committed	% of Total Expenses
Salaries and Benefits	\$612,989	\$5,555,625	\$7,086,682	\$1,531,057	78%	63%
Other Purchased Services	84,386	876,464	1,074,241	197,777	82%	10%
Materials and Supplies	207,314	1,036,297	1,045,799	9,502	99%	12%
Professional Services	149,019	568,201	838,317	270,116	68%	6%
Other Expenses	447,245	455,609	501,654	46,045	91%	5%
Capital Expenses	105,743	210,226	348,800	138,574	60%	2%
Maintenance and Repair	14,290	78,179	224,400	146,221	35%	1%
Equipment and Tools	10,190	60,963	111,061	50,098	55%	1%
	\$1,631,177	\$8,841,564	\$11,230,954	\$2,389,390	79%	100%

YEAR TO DATE COMMITMENTS BY TYPE



Objects 6000-6099

Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
6010 Salaries and Wages	407,636.71	3,421,032.49	4,222,384.00	4,222,384.00	801,351.51	81%
6012 Marin County Emp Retirement Assoc.	2,391.16	34,733.09	37,920.00	37,920.00	3,186.91	92%
6014 Overtime	0.00	24,753.42	27,500.00	27,500.00	2,746.58	90%
6015 Seasonal Wages	20,988.40	154,758.29	366,400.00	366,400.00	211,641.71	42%
6016 Trustee Wages	0.00	14,525.00	18,000.00	18,000.00	3,475.00	81%
6022 Medicare Employer portion	6,105.02	51,494.69	66,538.00	66,538.00	15,043.31	77%
6023 FICA (Social Security)	1,762.59	16,420.66	22,717.00	22,717.00	6,296.34	72%
6030 Retirement - Employer Classic	44,184.65	497,555.17	624,565.00	624,565.00	127,009.83	80%
6032 Retirement - Employer PEPR	35,616.99	324,438.66	410,408.00	410,408.00	85,969.34	79%
6041 Kaiser - Active Employees	52,806.27	499,886.83	688,091.00	688,091.00	188,204.17	73%
6043 Dental - Active Employees	3,754.84	37,686.88	48,844.00	48,844.00	11,157.12	77%
6045 Vision Service Plan - Active	771.06	8,135.68	11,099.00	11,099.00	2,963.32	73%
6047 Teamsters Anthem	6,221.06	43,618.16	20,654.00	20,654.00	-22,964.16	211%
6051 Sentry Life and Hartford Life	268.80	3,932.86	4,900.00	4,900.00	967.14	80%
6053 Employee Assistance Program (EAP)	302.64	1,018.50	2,200.00	2,200.00	1,181.50	46%
6055 Employee Boot Allowance	400.00	2,411.02	7,600.00	7,600.00	5,188.98	32%
6057 Employee Wellness Benefit	500.00	10,324.67	17,500.00	17,500.00	7,175.33	59%
6059 State Unemployment	1,614.94	14,070.99	11,186.00	11,186.00	-2,884.99	126%
6061 Retiree Spousal - Teamsters, WHA	0.00	0.00	0.00	0.00	0.00	0%
6063 Retiree Spousal - Kaiser	0.00	0.00	0.00	0.00	0.00	0%
6065 Retiree Medical Benefit	23,692.53	227,097.26	305,000.00	305,000.00	77,902.74	74%
6067 Retiree Health Savings Account	3,971.66	37,730.77	43,176.00	43,176.00	5,445.23	87%
6068 Cal Employers' Pension Prefunding	0.00	0.00	0.00	0.00	0.00	0%
6069 Cal Employer's Retiree Benefit	0.00	130,000.00	130,000.00	130,000.00	0.00	100%
6XXX Object Group Total	612,989.32	5,555,625.09	7,086,682.00	7,086,682.00	1,531,056.91	78%
Grand Total:	612,989.32	5,555,625.09	7,086,682.00	7,086,682.00	1,531,056.91	78%

Vendor	Amount	Description	Fund
ADAPCO, INC.	6,581.17	Pyrocide	GENERAL
ADAPCO, INC.	11,569.77	Bti Liquid	GENERAL
ADAPCO, INC.	5,361.12	Bti Granules	GENERAL
ADAPCO, INC.	5,603.94	Larvicide Oil	GENERAL
ADAPCO, INC.	76,422.24	Bacillus Sphaericus FG	GENERAL
ADAPCO, INC.	101,966.41	BACILLUS SPHAERICUS/Bti GRANULES	GENERAL
ADAPCO, INC.	0.00	BACILLUS SPHAERICUS WDG	GENERAL
ADAPCO, INC.	5,098.32	Bacillus Sphaericus/Bti WSP	GENERAL
ADAPCO, INC.	1,257.24	Drione	GENERAL
ADVOWASTE MEDICAL SERVICES, LLC	270.00	Other Lab Supplies	GENERAL
AFLAC	1,252.56		GENERAL
AG-AIR, INC.	80,634.35	Aerial Application- Helicopter	GENERAL
ALDRICH NETWORK CONSULTING	6,511.89	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	5,000.00	Network and IT Consulting Services	GENERAL
ASCENT ENVIRONMENTAL, INC.	3,702.00	Other Professional Services	CAPITAL PROJECTS
AUNTIE STACEY'S FACE PAINTING	354.00	Open House	GENERAL
BEST BEST & KRIEGER, LLC.	361.50	Legal Counsel	GENERAL
CA SURVEYING & DRAFTING SUPPLY INC. SACR	1,980.00	Computer Software	GENERAL
CAGWIN & DORWARD	641.00	Landscape Services	GENERAL
CALPERS	34,317.07		GENERAL
CALPERS 457 PLAN	5,960.67		GENERAL
CINTAS CORPORATION	5,460.68	Uniforms	GENERAL
CINTAS CORPORATION	164.61	First Aid Supplies and Kits	GENERAL
CINTAS CORPORATION	601.58	COVID-19 Expenses	GENERAL
CITY OF COTATI	697.61	Water and Sewer	GENERAL
CITY OF COTATI	85.83	Water - Irrigation/Industrial	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	4,204.80	Methoprene Pellets	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	5,256.17	Spinosad	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	483.84	Other Professional Services	GENERAL
CODY WILSON	200.00	Employee Boot Allowance	GENERAL
COMCAST BUSINESS	529.33	Phone System	GENERAL
COMCAST BUSINESS	279.89	Comcast	GENERAL
COUNTY OF MARIN	23,692.53	Retiree Medical Benefit	GENERAL
Connect Your Care	12.95	Other Professional Services - Human	GENERAL
DELTA DENTAL OF CALIFORNIA	3,754.84	Dental - Active Employees	GENERAL
DMV RENEWAL	486.00	Other Fees, Permits and Taxes	GENERAL
ERNESTO VIRUEL	500.00	Employee Wellness Benefit	GENERAL
FOSTER & FOSTER	17,000.00	Actuarial Studies	GENERAL
GALLAGHER	6,250.00	Recruitment Services	GENERAL
GIVE ME FIVE LLC.	2,172.17	Other Outreach and Education Supplies	GENERAL
GRAINGER	91.73	Admin Building	GENERAL
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	332.09	Copy Machine Lease	GENERAL
HOME DEPOT CREDIT SERVICES	104.32	Steel	GENERAL
INTERSTATE BATTERY SYSTEM	351.15	Other Field Equipment	GENERAL
JAY'S ENGRAVING & RUBBER STAMPS	58.44	Office Supplies	GENERAL
KAISER FOUNDATION HEALTH PLAN	7,075.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	52,787.60	Kaiser - Active Employees	GENERAL
KAISER PERMANENTE - OHSS	945.00	Occupational Health Testing	GENERAL
LIEBERT CASSIDY WHITMORE	6,275.50	Human Resources Legal Services	GENERAL
LOWE'S BUSINESS ACCOUNT	62.31	Other Clothing and Safety Supplies	GENERAL
LOWE'S BUSINESS ACCOUNT	37.36	Fuel and Oil	GENERAL
LOWE'S BUSINESS ACCOUNT	51.99	Garage Equipment	GENERAL

Vendor	Amount	Description	Fund
LOWE'S BUSINESS ACCOUNT	26.54	Vehicle Maintenance	GENERAL
LOWE'S BUSINESS ACCOUNT	46.70	Large Field Equipment	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	39,460.36		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	44,184.52	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	35,616.99	Retirement - Employer PEPPA	GENERAL
MISSION SQUARE RETIREMENT	3,971.66	Retiree Health Savings Account	GENERAL
MVCAC	1,452.00	Disease Surveillance and Testing (DART)	GENERAL
NATIONAL ICE DELIVERY, INC	3,078.00	Dry Ice	GENERAL
NATIONWIDE TRUST COMPANY, FSB	2,400.00		GENERAL
NATIVE SAGE ENVIRONMENTAL CONSULTING	3,900.00	Other Professional Services	CAPITAL PROJECTS
NEARMAP US, INC.	15,000.00	Aerial Surveillance - Swimming Pools	GENERAL
NICK BARBIERI TRUCKING,LLC	19,583.70	Fuel and Oil	GENERAL
NORTH BAY COMMERCIAL SERVICES INC.	13,454.13	Other Building and Grounds Maintenance	GENERAL
NORTH MARIN WATER DISTRICT	484.20	Hydrant Water	GENERAL
OUTFRONT MEDIA	34,250.00	Outdoor Advertising	GENERAL
P.G.& E.	2,516.94	Gas and Electricity	GENERAL
PHILIP SMITH	79.99	Vehicle Maintenance	GENERAL
PREFERRED ALLIANCE, INC.	265.00	Other Professional Services - Human	GENERAL
RECOLOGY SONOMA MARIN	412.57	Solid Waste Collection and Disposal	GENERAL
REDWOOD LOCK LLC	163.17	Other Tools	GENERAL
REDWOOD LOCK LLC	227.38	Grounds	GENERAL
REGIONAL GOVERNMENT SERVICES	2,634.00	Other Professional Services - Human	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
SANTA ROSA AUTO PARTS	304.61	Vehicle Maintenance	GENERAL
SANTA ROSA FIRE EQUIPMENT, INC.	1,076.25	Admin Building	GENERAL
SANTA ROSA FIRE EQUIPMENT, INC.	2,519.84	Alarm Services	GENERAL
SEAN O'BRIEN	200.00	Employee Boot Allowance	GENERAL
SILVERIA, BUICK, GMC TRUCK	103,709.94	Vehicles	CAPITAL PROJECTS
SOL ECOLOGY, INC.	4,487.75	Other Professional Services	CAPITAL PROJECTS
SONOMA MEDIA GROUP	3,502.00	Radio Advertising	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	206.00	Newspaper and Legal Notices	GENERAL
SPARK CREATIVE DESIGN	3,948.40	Presentation Supplies	GENERAL
STERLING	561.07	Other Professional Services - Human	GENERAL
TASC	1,441.60		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	1,162.50		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	6,221.06	Teamsters Anthem	GENERAL
THE HARTFORD	268.80	Sentry Life and Hartford Life	GENERAL
UPS	171.72	Disease Surveillance and Testing (DART)	GENERAL
US BANK	168.64	Personnel Truck Equipment	GENERAL
US BANK	182.83	Coats, Rain Gear and Boots	GENERAL
US BANK	150.00	Other Clothing and Safety Supplies	GENERAL
US BANK	336.21	Food for Trustee Meetings	GENERAL
US BANK	141.37	Other Food and Household Supplies	GENERAL
US BANK	160.15	Office Supplies	GENERAL
US BANK	207.84	Copier Supplies	GENERAL
US BANK	257.80	Printer Cartridges and Supplies	GENERAL
US BANK	129.93	Other Outreach and Education Supplies	GENERAL
US BANK	435.09	Surveillance Supplies	GENERAL
US BANK	83.97	Fish Supplies	GENERAL
US BANK	205.36	Field Tools	GENERAL
US BANK	68.97	Other Tools	GENERAL
US BANK	282.49	Computer Software	GENERAL
US BANK	508.19	Other Computer Equipment/Tools	GENERAL

05/01/24
10:15:38

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Claim Recap by Vendor
For the Accounting Period: 4/24

Page: 3 of 3
Report ID: AP100C

Vendor	Amount	Description	Fund
US BANK	985.10	Vehicle Maintenance	GENERAL
US BANK	30.65	Grounds	GENERAL
US BANK	150.00	Other Professional Services - Human	GENERAL
US BANK	889.22	Other Professional Services	GENERAL
US BANK	616.21	Other Memberships and Subscriptions	GENERAL
US BANK	5,103.97	Open House	GENERAL
US BANK	1,087.99	Purchase and Maintain Cell Phones	GENERAL
US BANK	13.13	COVID-19 Expenses	GENERAL
VECTOR CONTROL JPA	302.64	Employee Assistance Program (EAP)	GENERAL
VISION SERVICE PLAN (CA)	771.06	Vision Service Plan - Active Employees	GENERAL
WINE COUNTRY RADIO	1,755.00	Radio Advertising	GENERAL
Total:	864,855.81		

MSMVCD Adult Mosquito Surveillance Program

Kelly Liebman, PhD, MPH
Scientific Programs Manager



Adult mosquito surveillance

- Objective: Collaborate with operations staff to help identify areas where additional larval and/or adult mosquito surveillance and control might be needed
 - Collect and test adult female vector species for arboviruses
 - Determine the abundance of different species of mosquitoes in different parts of the two counties
 - Identify trends in mosquito species populations over time at trap sites



Adult mosquito traps



Encephalitis Vector Survey (EVS) Trap
CO² and light attract adult mosquitoes



Gravid Trap
Nutrient rich water attracts female mosquitoes that are looking to lay eggs



BG Sentinel Trap
CO² and a scented lure attract adult mosquitoes

Mosquito identification and pooling



West Nile Virus testing and follow-up

WNV (+)
Dead Bird



1 EVS trap
1 gravid trap
1 night
within ½ mile of site

WNV (+)
Mosquito Pool



2 EVS traps
2 gravid traps
2 nights
within ½ mile of site

WNV (+)
Human Case



4 EVS traps
4 gravid traps
2 nights
within ½ mile of site



WNV 2019 - 2023

Year	Humans	Dead Birds	Mosquito Pools
2019	0	0	0
2020	0	1	0
2021	0	1	2
2022	0	1	0
2023	1	18	6



Questions?





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Peter Bonkrude
District Manager

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Manager's Report

April 30th, 2024

Budget has dominated most conversations and meetings; working with staff to pull together the information necessary to complete the draft budget for the Board. Big thanks to Liz, Erik and their teams for working so hard to pull everything together in such a short time. We're excited to present the 2024-2025 fiscal year budget to the Board, as it represents a transition between administrations and sets a path for an ambitious year.

In addition to our routine mosquito and vector control efforts, we'll be continuing work on future-proofing the facilities for existing and upcoming district needs. Although groundwork has already been completed by staff and consultants, we will be bringing additional information to the board regarding space needs, design elements and ultimately budget choices.

Also, with the recent election, the District will soon be working with District staff and their representation to replace the expiring MOU for represented staff.

The PEIR process is continuing with participating Districts providing a list of items they would like discussed during the beginning stages of the addendum.

Finally, big thanks to Nizza, Casey, Rob, Kelly and all the staff that contributed to an awesome Open House.

Notable Events:

- Met with AMCA leadership and Media Cause to discuss and plan a National Mosquito Control Campaign. (Remote)
- Attended Spring MVCAC Board and Budget Meeting (Remote)
- Met with RGS Consultants to kick off the District 10-year Capital Forecast Review and Financial Review. (Remote)
- Attended the Sonoma County Special District Association Quarterly Meeting. (Remote)
- Attended a meeting with the District's architect- Kurt Worthington
- Attended the VCJPA Board of Directors Meeting (Remote)
- Attended the MVCAC Budget Review Meeting (Remote)
- Attended the MVCAC Spring Coastal Regional Meeting (Remote)
- Met with District Budget Committee (4/16/2024 and 4/29/2024)
- Met with Assistant Manager and Facilities Manager to Discuss remodel/construction project.
- Attended Lyme Disease Advisory Committee Meeting (Remote)
- Met with Joseph Rios- State Mediator, to discuss logistics for Union Election
- Met with Native Sage to discuss previous and future steps for environmental compliance (Remodel/Construction)

Assistant Manager's Report

April 30th, 2024

- Recently, the District has received multiple requests for service daily. Most of the requests are related to issues with treehole mosquitoes. Populations have hatched and the female mosquitoes are aggressively biting and seeking blood meals. Administrative staff answer phone calls and website requests related to treehole mosquito issues, inform residents, and generate service requests in the District's database. Field staff are visiting properties, educating residents about treehole mosquitoes, how to minimize biting pressure, and gathering information about the abundance of female adult mosquitoes. When possible and appropriate, staff perform adult mosquito control applications to reduce populations for residents.
- There are several large seasonal wetlands and flooded areas in Marin and Sonoma counties that continue to be problematic for mosquito control. These areas have required diligent mosquito surveillance and applications of mosquito larvicides to control larval mosquito populations and prevent significant fly-offs. The District's efforts have substantially reduced larval populations; however, adult mosquito surveillance results show sizeable populations of adult mosquitoes (e.g., *Culex tarsalis*) in the area. Staff are conducting adult mosquito control operations when possible and working with the property owners and agencies to achieve mosquito source reduction in a timely manner.
- Populations of adult mosquitoes have hatched from some seasonal wetlands and tidally influenced areas. Staff are working hard to suppress those populations and prevent mosquitoes from flying into populated areas.
- Laboratory staff have identified large quantities of larval and adult mosquito samples, managed fixed-location adult mosquito trap lines, and collected and processed tick samples.
- Shop staff have been maintaining and repairing various types of equipment to support mosquito surveillance and control operations.
- The Rodent Control Specialist has worked on some challenging rat-related issues. provided information to residents relative to rodent exclusion and assisted with mosquito control operations as necessary.
- Staff have been working diligently to gather information and assist in preparing sections of the draft 2024/25 fiscal year budget.
- Staff are collaborating and working together in preparation for the upcoming open house event.
- Supervisory staff will attend a continuing education workshop hosted by a mosquito larvicide manufacturer (Valent Biosciences), a vendor (Azelis), and the Sacramento/Yolo Mosquito and Vector Control District in mid-May.
- Staff are working to procure mosquitofish and hope to have them available for distribution in mid to late May.

Scientific Programs Update- Dr. Kelly Liebman

In April, laboratory staff began adult mosquito surveillance. EVS traps were placed weekly at 32 locations, weather permitting. Combined with operations, a total of 254 EVS traps were placed in April. The species breakdown is seen in the table below. A graph of the *Culex tarsalis* adult mosquitoes per trap for 2024 as compared with 2023 and the 5-year average (2019-2023) indicates an increase in the number of *Cx. tarsalis* collected per trap this year.

Fifty-one (51) pools of *Culex* species have been submitted to the UC Davis DART laboratory for testing. At this time last year, the laboratory had submitted 19 pools for testing. The graph below shows a comparison of the number of pools tested per week for 2024 as compared with 2023 and the 5-year average (2019 – 2023).

The WNV Dead Bird Hotline began on April 8. To date the laboratory has sampled two birds, both of which tested negative for WNV.

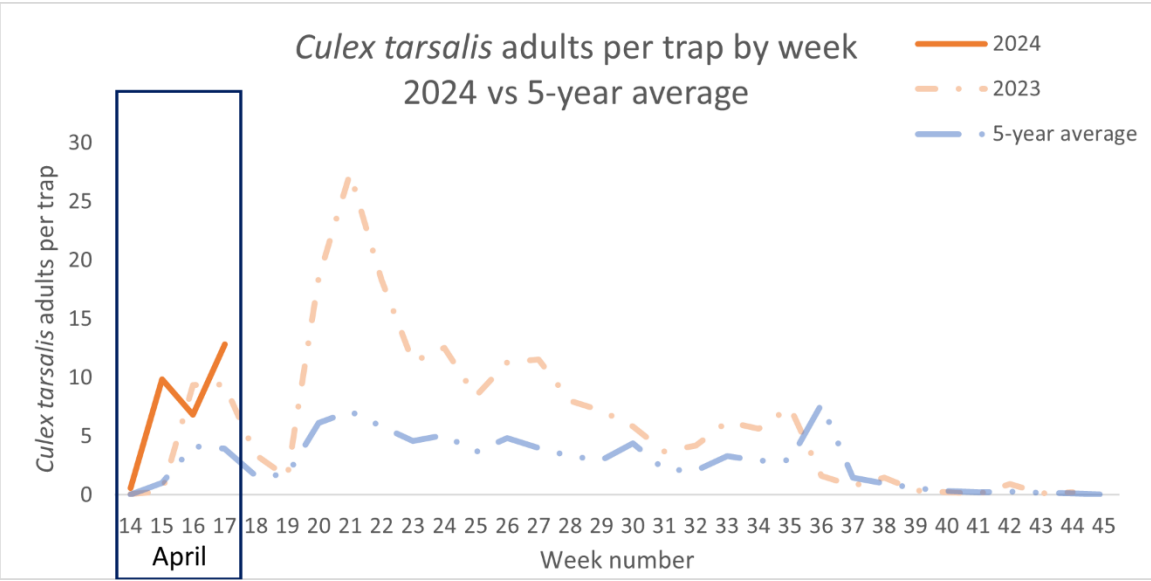
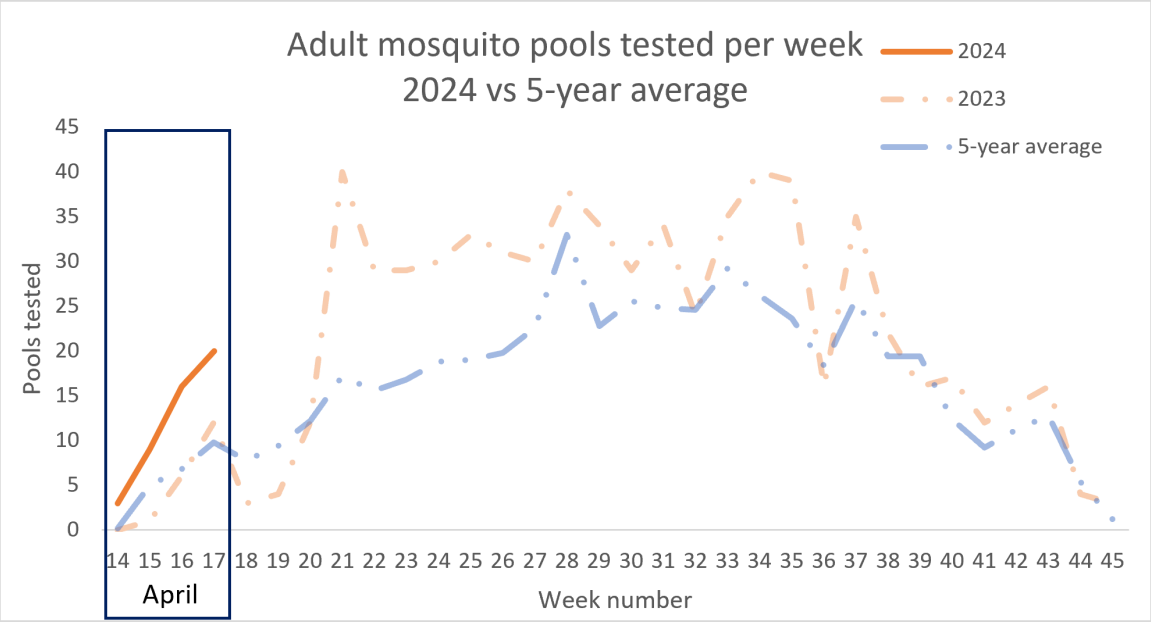
Tick sentinel site surveillance continued at Foothill Regional Park, the Marin Municipal Water District, and Annadel State Park in April. Additional tick surveillance at other state, regional, and local parks will continue in May.

In addition, laboratory staff conducted multiple trainings with District staff. Biologist Kristen Holt led a training on ticks and tick-borne disease in Marin and Sonoma counties. Lead Biologist Sarah Brooks, along with field supervisors, led a training on best management practices for walking in the marsh, seasonal wetlands and vernal pools, and endangered plant and animal species. Scientific Programs Manager Kelly Liebman provided training on invasive *Aedes* mosquitoes and West Nile virus for staff who were unable to attend these trainings in March.

SPM Liebman also attended two California Special Districts Association workshops: Human Resources Boot Camp for Special Districts and Financial Management for Special Districts.

Species breakdown for adult mosquito traps (predominant species only)

Species	Total Adults
<i>Aedes dorsalis</i>	17
<i>Aedes sierrensis</i>	427
<i>Aedes squamiger</i>	154
<i>Aedes washinoi</i>	568
<i>Culex erythrothorax</i>	71
<i>Culex pipiens</i>	128
<i>Culex stigmatosoma</i>	11
<i>Culex tarsalis</i>	2046
<i>Culiseta incidens</i>	68
<i>Culiseta inornata</i>	243
<i>Culiseta particeps</i>	77



STAFF REPORT



DATE: May 8, 2024

TO: The Board of Trustees

FROM: Peter Bonkrude, District Manager

SUBJECT: Resolution Nos. 2023/24-XX and 2023/24-XX, declaring the Intention to Continue to Levy Assessments for Fiscal Year 2024-25, Preliminarily Approving Engineer's Reports, and Providing for Notice of Hearing on June 12, 2024, for the Vector Control Assessment District (Assessment No. 1) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2)

RECOMMENDATION

It is recommended that the Board approve the two Resolutions that would declare the Board's intention to continue to levy assessments for fiscal year 2024-25, preliminarily approve the Engineer's Reports for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2023/24-XX), and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2023/24-XX), and provide for the notice of a public hearing on June 9, 2021 regarding continuing the levy of the annual assessments for fiscal year 2024-25.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to levy the assessments for fiscal year 2024-25, and will preliminarily approve the Engineer's Reports, including the proposed rates included in the Engineer's Reports for the 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 12, 2024, for the continued levy of the assessments.

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 2024-25 Maximum Rate: \$32.35 per single family equivalent benefit unit (SFE) for Zone A and Zone West Marin, and \$30.93 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 2024-25, 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 2024-25 at the rate of \$12.00. The total amount of revenues that would be generated by the assessments in fiscal year 2024-25 at the proposed rate of \$12.00 is approximately \$3,207,300.

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 2024-25 is \$32.35 per single family equivalent (SFE) benefit unit in Zone A and Zone West Marin, and \$30.93 in Zone B. The estimate of cost and budget in the Engineer’s Report supports assessments for fiscal year 2024-25 at the authorized maximum rates of \$32.35 for Zone A and Zone West Marin, and \$30.93 for Zone B. The total amount of revenues that would be generated by the assessments in fiscal year 2024-25 at the proposed rates is approximately \$1,203,741.

CPI change as of each December			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
FY	Bay Area CPI History					
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	\$28.74
DEC 2022	2023-24	4.88%	\$31.52	\$31.52	\$30.14	\$30.14
DEC 2023	2024-25	2.62%	\$32.35	\$32.35	\$30.93	\$30.93

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	(\$732)	169,522	\$2,034,264	\$6,924
2022-23	\$12.00	95,150	\$1,141,800	(\$84)	170,500	\$2,046,000	\$11,736
2023-24	\$12.00	95,300	\$1,143,600	\$1,800	171,400	\$2,056,800	\$10,800
2024-25	\$12.00	95,375	\$1,144,500	\$900	171,900	\$2,062,800	\$6,000

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

MS-MVCD Assessment No.2		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2005-06	\$19.00	5,559	\$105,627	\$105,627	29,412	\$558,736	\$558,736
2006-07	\$19.36	5,602	\$108,448	\$2,821	29,588	\$572,826	\$14,091
2007-08	\$19.36	5,596	\$108,341	(\$108)	29,631	\$573,660	\$834
2008-09	\$19.36	5,668	\$109,730	\$1,389	29,808	\$577,087	\$3,427
2009-10	\$19.36	5,701	\$110,370	\$640	29,992	\$580,644	\$3,557
2010-11	\$19.36	5,781	\$111,917	\$1,547	30,018	\$580,959	\$315
2011-12	\$19.36	5,758	\$111,473	(\$444)	29,954	\$579,709	(\$1,250)
2012-13	\$19.92	5,759	\$114,720	\$3,247	29,977	\$596,957	\$17,248
2013-14	\$20.88	5,767	\$120,424	\$5,704	29,998	\$626,146	\$29,189
2014-15	\$21.68	5,770	\$125,099	\$4,675	30,078	\$651,882	\$25,737
2015-16	\$22.24	5,792	\$128,823	\$3,724	30,131	\$669,885	\$18,003
2016-17	\$24.76	5,809	\$143,836	\$15,013	30,278	\$749,433	\$79,548
2017-18	\$25.64	5,817	\$149,148	\$5,312	30,314	\$777,001	\$27,568
2018-19	\$26.40	5,840	\$154,186	\$5,038	30,400	\$802,297	\$25,296
2019-20	\$27.58	5,890	\$162,459	\$8,274	30,326	\$836,111	\$33,814
2020-21	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970
2021-22	\$28.82	5,918	\$170,557	\$3,399	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766
2023-24	\$31.52	5,887	\$185,554	\$16,237	31,264	\$985,118	\$83,836
2024-25	\$32.35	\$5,940	\$192,159	\$6,605	36,990	\$1,011,582	\$26,464

The Total Assessment per parcel is rounded to the lower even penny to comply with the Marin & Sonoma County Auditors' levy submission requirements.

CONCLUSION

It is recommended that the Board approve the two Resolutions of Intention to Levy Assessments for Fiscal Year 2024-25, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing on June 12, 2024 for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2023/24-XX) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2023/24-XX).

Respectfully submitted,

Peter Bonkrude, District Manager

FY 2024-25

ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

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

June 2024
Preliminary Report

Engineer of Work:



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Marin/Sonoma Mosquito & Vector Control District

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District Manager

Peter Bonkrude

Engineer of Work

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

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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 2024-25 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 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 XIII D 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 2024-25 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 2024-25 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 2024-25. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2024-25. 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 2024-25.

Proposition 218

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

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

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

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

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

General Description of the District and Services

About the District

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

Summary of Services

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

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

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

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

The Services are further defined as follows:

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

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

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

Estimate of Cost – Fiscal Year 2024-25

Figure 1 – Cost Estimate for Fiscal Year 2024-25

MARIN/SONOMA MOSQUITO and VECTOR CONTROL DISTRICT Vector Control Assessment District (Assessment No. 1) ESTIMATE OF COST Fiscal Year 2024-25					
Vector Control Services and Related Expenditures					
	Salaries, Wages and Benefits				\$6,445,996
	Services and Supplies (Without Capital)				\$3,265,815
	Capital Replacement				\$617,778
					\$10,329,589
Less:					
District Contribution for General Benefit & Other Revenue Sources¹					
	Ad Valorem Taxes				(\$5,957,166)
	Interest Earned				(\$252,000)
	Misc. Income / Contracts				(\$361,140)
	Transfer from Reserves				(\$551,983)
					(\$7,122,289)
	Total Vector Control Services				\$3,207,300
	(Net Amount to be Assessed)				
Budget Allocation to Property					
		Total Parcels	Total SFE Units ²	Asmt / SFE ³	Total Assessment ⁴
	Marin County	89,763	95,375	\$12.00	\$1,144,500
	Sonoma County	154,038	171,900	\$12.00	\$2,062,800
		243,801	267,275		\$3,207,300

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	(\$732)	169,522	\$2,034,264	\$6,924
2022-23	\$12.00	95,150	\$1,141,800	(\$84)	170,500	\$2,046,000	\$11,736
2023-24	\$12.00	95,300	\$1,143,600	\$1,800	171,400	\$2,056,800	\$10,800
2024-25	\$12.00	95,375	\$1,144,500	\$900	171,900	\$2,062,800	\$6,000

Summary of Assessments by County for Fiscal Year 2024-25

The figure below reflects summaries for Marin and Sonoma Counties for Assessment No. 1 for fiscal year 2024-25: 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 2024-25.

Figure 4 – Assessment Summary – Fiscal Year 2024-25

Fiscal Year 2024-25 Assessment No. 1	Parcels in Assessment No.1	Parcels Assessed	SFE Units	Assessment
Marin County	89,763	83,482	95,375	\$1,144,500
Sonoma County	154,038	144,312	171,900	\$2,062,800
Total SFE	240,443	226,401	264,679	\$3,207,300

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 2024-25.

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 2024-25 is generally as follows:

Figure 5 – Summary Cost Estimate for Fiscal Year 2024-25

Vector and Disease Control Services				\$ 9,711,811
Capital Replacement				\$ 617,778
Less: District Contribution from Other Sources				\$ (7,122,289)
Net Amount To Assessments				\$ 3,207,300

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 2024-25 is \$12.00, which is also the maximum rate allowed.

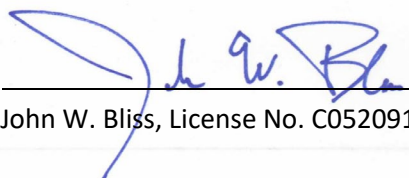
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the Counties of Marin and Sonoma for the fiscal year 2024-25. For a more particular description of said property, reference is hereby made to the deeds and maps on file 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 2024-25 for each parcel or lot of land within the said Vector Control Assessment No. 1.

Dated: May 8, 2024



Engineer of Work

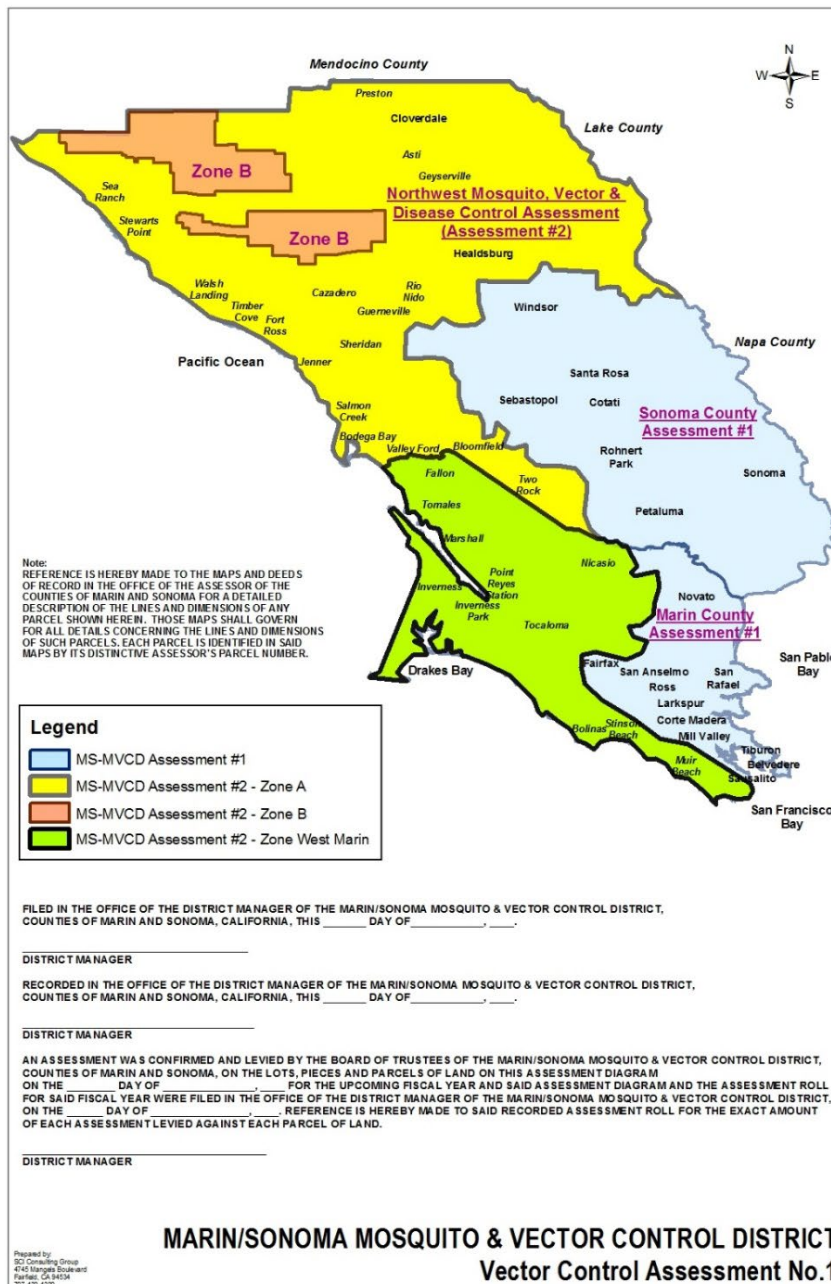
By  _____
John W. Bliss, License No. C052091

Assessment Roll – Fiscal year 2024-25

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

Assessment Diagram

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



RESOLUTION NO. 2023/24-XX

**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 2024-25,
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 2024-25. 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 2024-25 cost of providing the Services in Assessment No.1, is \$3,207,300. These costs result in a proposed assessment rate for fiscal year 2024-254 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 2024-25 is \$12.00.

SECTION 4. Notice is hereby given that on **June 12, 2024, at the hour of seven o'clock (7:00) 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 to consider the ordering of the continued Services, and the continuation of the assessments for fiscal year 2024-25.

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 2024-25.

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 8, 2024, 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"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 8th day of May, 2024 after its passage.

ATTEST:

APPROVED:

 Cathy Benediktsson
 Secretary, Board of Trustees

 Carol Pigoni
 President, Board of Trustees

 Peter Bonkrude
 District Manager

FY 2024-25

ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

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

June 2024
Preliminary Report

Engineer of Work:



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

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MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

Board of Trustees

Carol Pigoni	Cloverdale	President
David Witt	Mill Valley	First Vice President
Diana Rich	Sebastopol	Second Vice President
Cathy Benediktsson	Tiburon	Secretary
Bruce Ackerman	Fairfax	
Gail Bloom	Larkspur	
Tamara Davis	Sonoma County at Large	
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Vicki Nichols	Sausalito	
Herb Rowland Jr.	Novato	
Ed Schulze	Marin County at Large	
Richard Snyder	Belvedere	
Aarón Zavala	Rohnert Park	

District Manager

Peter Bonkrude

Engineer of Work

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

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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 2024-25 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 2024-25 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 2024-25. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2024-25. 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 2024-25.

General Description of the District and Services

About the District

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

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

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

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

Mosquitoes and Vector-borne Diseases in the Annexation Areas

Introduction

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

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

Summary of Services

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

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

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

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

The Services are further defined as follows:

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

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

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

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

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

Vectors and Vector-Borne Diseases in the District Service Area

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

Mosquitoes

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

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

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

Ground-Nesting Yellowjackets

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

Rodents

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

Other Animals of Importance

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

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

Integrated Vector Management

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

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

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

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

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

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

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

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

Surveillance and Site Access

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

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

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

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

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

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

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

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

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

Education

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

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

Control of Mosquitoes

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

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

Physical Control

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

Biological Control

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

Chemical Control (for mosquitoes and other vectors)

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

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

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

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

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

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

Control of Other Vectors

Stinging Insect Control

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

Rodent Control

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

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

Rodent Prevention and Control Program Operations Overview

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

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

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

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

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

Control of Other Animals

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

Service Requests

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

Estimate of Cost

FIGURE 1 – ESTIMATE OF COST, FISCAL YEAR 2024-25

MARIN / SONOMA MVCD				
Northwest Mosquito, Vector & Disease Control Assessment (Assessment No. 2)				
Estimate of Cost				
Fiscal Year 2024-25				
Vector Control Services and Related Expenditures				
Salaries, Wages and Benefits				\$879,000
Services and Supplies				\$445,338
Capital Replacement				\$84,242
				<u>\$1,408,580</u>
Less:				
District Contribution for General Benefit & Other Revenue Sources¹				
Ad Valorem Taxes				(\$812,341)
Interest Earned				\$0
Misc. Income / Contracts				\$0
Transfer to/from Reserves				\$607,502
				<u>(\$204,839)</u>
				<u><u>\$1,203,741</u></u>
Total Vector Control Services				\$1,203,741
(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	6,439	5,940	\$32.35	\$192,159
Sonoma County - Zone A	35,158	31,050	\$32.35	\$1,004,468
Sonoma County - Zone B	395	230	\$30.93	\$7,115
	<u>41,992</u>	<u>37,220</u>		<u>\$1,203,741</u>

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 \$1,203,741, the District must contribute at least \$60,187 (5%) from sources other than the assessments. The District will contribute \$204,839, which is over 5% of the total cost of providing the improved Services. This contribution covers any general benefits from the Services.
2. SFE Units means Single Family Equivalent benefit units. See the section "Assessment Apportionment" for further definition.
3. The assessment rate per SFE is the total amount of assessment per Single Family Equivalent benefit unit.
4. The proceeds from the assessments will be deposited into a special fund for the Assessment. Funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year. The Total Assessment Budget is the sum of the final property assessments rounded to the lower penny to comply with the County Auditors' levy submission requirements. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to be assessed.

Historical Summary of Assessments by County – Assessment No. 2

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

FIGURE 2 – ASSESSMENT NO. 2 HISTORY

MS-MVCD Assessment No.2		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2005-06	\$19.00	5,559	\$105,627	\$105,627	29,412	\$558,736	\$558,736
2006-07	\$19.36	5,602	\$108,448	\$2,821	29,588	\$572,826	\$14,091
2007-08	\$19.36	5,596	\$108,341	(\$108)	29,631	\$573,660	\$834
2008-09	\$19.36	5,668	\$109,730	\$1,389	29,808	\$577,087	\$3,427
2009-10	\$19.36	5,701	\$110,370	\$640	29,992	\$580,644	\$3,557
2010-11	\$19.36	5,781	\$111,917	\$1,547	30,018	\$580,959	\$315
2011-12	\$19.36	5,758	\$111,473	(\$444)	29,954	\$579,709	(\$1,250)
2012-13	\$19.92	5,759	\$114,720	\$3,247	29,977	\$596,957	\$17,248
2013-14	\$20.88	5,767	\$120,424	\$5,704	29,998	\$626,146	\$29,189
2014-15	\$21.68	5,770	\$125,099	\$4,675	30,078	\$651,882	\$25,737
2015-16	\$22.24	5,792	\$128,823	\$3,724	30,131	\$669,885	\$18,003
2016-17	\$24.76	5,809	\$143,836	\$15,013	30,278	\$749,433	\$79,548
2017-18	\$25.64	5,817	\$149,148	\$5,312	30,314	\$777,001	\$27,568
2018-19	\$26.40	5,840	\$154,186	\$5,038	30,400	\$802,297	\$25,296
2019-20	\$27.58	5,890	\$162,459	\$8,274	30,326	\$836,111	\$33,814
2020-21	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970
2021-22	\$28.82	5,918	\$170,557	\$3,399	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766
2023-24	\$31.52	5,887	\$185,554	\$16,237	31,264	\$985,118	\$83,836
2024-25	\$32.35	\$5,940	\$192,159	\$6,605	36,990	\$1,011,582	\$26,464

The Total Assessment per parcel is rounded to the lower even penny to comply with the Marin & Sonoma County Auditors' levy submission requirements.

Summary of Assessments by County for FY 2024-25

The figure below reflects the Assessment No. 2 summaries for Marin and Sonoma Counties for fiscal year 2024-25: 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 2024-25.

FIGURE 3 – ASSESSMENT SUMMARY – FISCAL YEAR 2024-25

Fiscal Year 2024-25 Assessment No. 2	Parcels in Assessment No.2	Parcels Assessed	SFE Units	Assessment
Marin County - West Marin	6,439	5,569	5,940	\$192,159
Sonoma County - Zone A	35,158	30,405	31,050	\$1,004,468
Sonoma County - Zone B	395	364	230	\$7,115
Total SFE	42,060	36,401	36,307	\$1,203,741

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
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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
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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 \$1,203,741. Of this total budget amount, the District must contribute at least \$60,187 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 \$204,839 from non-assessment revenue (ad valorem taxes), which equates to over 17% 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
	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 2024-25 are summarized as follows:

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2024-25

Vector and Disease Control Services	\$ 1,324,338
Capital Replacement	\$ 84,242
Less: District Contribution from Other Sources	<u>\$ (204,839)</u>
Net Amount To Assessments	\$ 1,203,741

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 2022 to December 2023 is 2.6245%, as reported by the United States Department of Labor, Bureau of Labor and Statistics. The maximum authorized assessment rate for Fiscal Year 2024-25 is \$32.35 per single family equivalent (SFE) benefit unit for parcels in Zone of Benefit A and in Zone of Benefit West Marin, and is \$30.93 per SFE benefit unit for parcels in Zone of Benefit B. The estimate of cost and budget in this Engineer's Report supports assessments for fiscal year 2024-25 at the rates of \$32.35 per SFE for Zone A and Zone West Marin and \$30.93 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 2024-25. 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 2024-25 for each parcel or lot of land within the said Northwest Mosquito, Vector and Disease Control Assessment Annexation Area.

Dated: May 8, 2024



Engineer of Work

A handwritten signature in blue ink, appearing to read "John W. Bliss". The signature is written in a cursive style and is positioned to the right of the seal.

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24-25

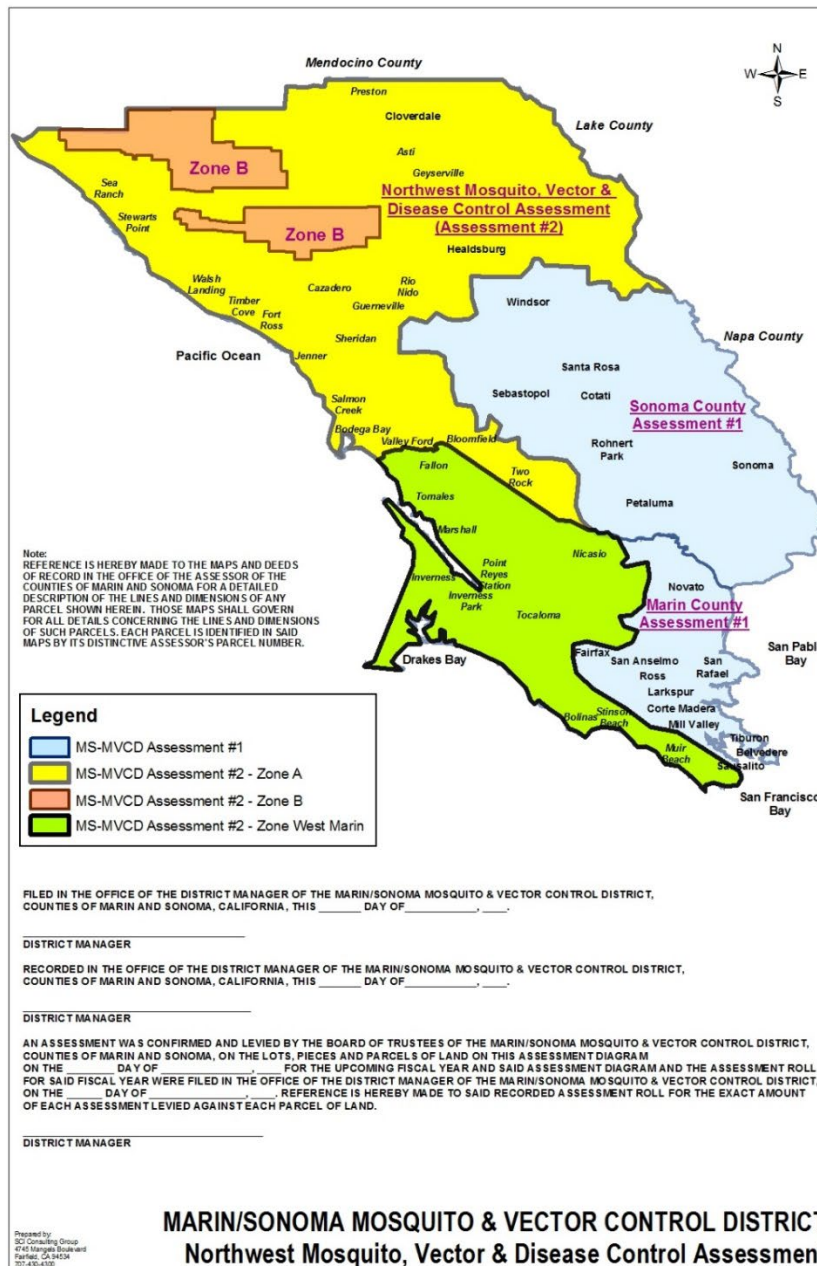
By _____
John W. Bliss, License No. C052091

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. 2023/24-XX

**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 2024-25,
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 2024-25. 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 2024-25 cost of providing the Services in Assessment No. 2 is \$1,203,741. This cost results in the proposed assessment rates for fiscal year 2024-25 of THIRTY TWO DOLLARS AND THIRTY FIVE CENTS (\$32.35) per single-family equivalent benefit unit for Zone A and Zone West Marin, and THIRTY DOLLARS AND NINETY-THREE CENTS (\$30.93) 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 2024-25 is \$32.35 for Zone A and Zone West Marin, and \$30.93 for Zone B. The assessment rates proposed to be levied for Assessment No. 2 for fiscal year 2024-25 are \$32.35 for Zone A and Zone West Marin, and \$30.93 for Zone B, which are the maximum authorized rates.

SECTION 4. Notice is hereby given that on **June 12, 2024, at the hour of seven o'clock (7:00) 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 2024-25.

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 2024-25.

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 8, 2024, 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"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 8th day of May, 2024 after its passage.

ATTEST:

APPROVED:

 Cathy Benediktsson
 Secretary, Board of Trustees

 Carol Pigoni
 President, Board of Trustees

 Peter Bonkrude
 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 2024-25**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District that the Board of Trustees will be holding a special and regular monthly meeting on Wednesday, June 12, 2024, at 7:00 p.m.

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 2024-25 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 2024-25 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 12, 2024, at 7:00 p.m. The proposed assessment rates for fiscal year 2024-25 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; THIRTY TWO DOLLARS AND THIRTY-FIVE CENTS (\$32.35) per single-family equivalent benefit unit for Assessment No. 2, Zones A and West Marin, which is a \$0.83 increase from the rate used last year; and THIRTY DOLLARS AND NINETY THREE CENTS (\$30.93) per single-family equivalent benefit unit for Assessment No. 2, Zone B, which is a \$.79 increase from the 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 12, 2024. If you desire additional information concerning the above, please contact the Marin/Sonoma Mosquito and Vector Control District at (707) 285-2200.

RESOLUTION 2023/24-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
AMENDING THE 2023/24 ADOPTED FISCAL YEAR BUDGET**

WHEREAS, the Board of Trustees has adopted a budget for the 2023/24 fiscal year that lays out a plan for operating and capital expenditures during the year; and

WHEREAS, several capital expenditures have been identified as needed by staff after the budget was adopted and the Board of Trustees now wishes to amend the adopted budget.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District amends the adopted 2023/24 fiscal year budget as follows:

1. Additional expenses associated with Capital Replacements and Additions. These additions to the 2023/24 Fiscal Year budget will be covered with any potential surplus revenue and/or fund balance transfers.

Account		Current Budget	Change	New Budget
301-5900-6840	Airboat Motor	\$32,000	\$32,000	\$32,000
301-5900-6351	RT-PCR Equipment for Lab	\$52,000	\$52,000	\$52,000
			TOTAL	\$84,000

2. Additional expenses associated with Department 5300 Operations.

Account	Description	Current Budget	Change	New Budget
101-530-61xx	Agricultural and Operating Supplies	\$783,196	\$41,700	\$824,896

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held May 8th, 2024, 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"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

 Cathy Benediktsson
 Secretary, Board of Trustees

 Carol Pigoni
 President, Board of Trustees



Marin/Sonoma Mosquito and Vector Control District

Budget Workshop
2024/25 Fiscal Year

Agenda

Review of Committee and Budget Timeline

Budget Summary

- Admin, Lab, Operations, Shop, Outreach/Education and Information Technology
- Revenue
 - Benefit Assessment
 - Ad Valorem
 - Challenges/Future

Budget Highlights

- Operating Budget
- Capital Budget

Agenda cont...

- ▶ Fund Balance (Reserves)
 - ▶ Target Fund Balances
- ▶ Draft Resolutions (For June Budget Discussion/Approval)
- ▶ Staffing for 2024/25
 - ▶ Wage Schedule

Budget Committee

- ▶ Chair- Shaun McCaffrey
- ▶ Vice Chair- Gail Bloom
- ▶ Cathy Benediktsson
- ▶ Susan Harvey
- ▶ Susan Hootkins
- ▶ Carol Pigoni
- ▶ Staff- Liz Garcia, Erik Hawk, Peter Bonkrude



PROTECTING
PUBLIC HEALTH
SINCE 1915

2024-2025 Budget Timeline



- ▶ March- Staff begin drafting of the initial draft budget
- ▶ March- Revenue forecasting begins
- ▶ Budget Committee Meeting- April 16th, 2024
- ▶ Budget Committee Meeting- April 29th, 2024
- ▶ First public presentation of the 2024/25 Fiscal Year Budget draft- May 8th, 2024.
- ▶ Tentative Budget Passage- June 12th, 2024
- ▶ Fiscal Year begins July 1st, 2024



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- ▶ “To protect the health and welfare of the communities it serves from mosquitoes and vector-borne diseases by utilizing cost-effective, environmentally responsible integrated vector management practices.”

Mission Statement

Budget Summary

- ▶ Total Budgeted Expenses- \$11,447,252
 - ▶ 7% increase from 2023/24
- ▶ Total Budgeted Capital Expenses- \$668,420
- ▶ Transfers from General Fund
 - ▶ Capital Replacement Payment- \$337,200
 - ▶ New Assets- \$210,320
 - ▶ New Assets/from 2023/24- \$242,000



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Revenue Summary

- ▶ No Increase in Benefit Assessment #1- \$12.00 amount is capped
- ▶ Increase in Benefit Assessment #2a and #2b
 - ▶ 2a- \$32.35 per SFE
 - ▶ 2b- \$30.93 per SFE
- ▶ Budgeted Revenue- \$11,791,687
 - ▶ 4% increase from 2023/24 (combined ad valorem/BA)



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Revenue Detail

Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
Marin Ad Valorem Taxes	\$3,160,947	\$189,447	\$1,781,844	\$2,971,500	\$2,971,500	\$2,810,272	\$2,616,968
Marin Special Assessments	\$1,336,659	\$7,459	\$731,573	\$1,329,200	\$1,329,200	\$1,311,118	\$1,311,994
Sonoma Ad Valorem Taxes	\$3,608,560	\$71,060	\$2,002,221	\$3,537,500	\$3,537,500	\$3,371,017	\$3,493,214
Sonoma Special Assessments	\$3,074,381	\$32,481	\$1,660,916	\$3,041,900	\$3,041,900	\$2,947,282	\$2,867,086
Investment Earnings	\$250,000	\$127,300	\$289,073	\$289,073	\$122,700	\$29,377	\$219,867
Misc. Services	\$325,000	\$41,300	\$289,885	\$289,855	\$283,700	\$190,050	\$289,863
All Other	\$36,140	(46,260)	\$101,885	\$121,068	\$83,400	\$116,438	\$108,498
Total	\$11,791,687	\$422,787	\$6,857,368	\$11,580,771	\$11,368,900	\$10,775,554	\$11,218,516



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Budget Detail



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Budget Overview: Admin

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
5100	60XX	Salaries and Benefits	\$3,082,129	\$157,322	\$2,191,559	\$2,759,398	\$2,924,807	\$2,680,807	\$2,616,968
5100	6069	Cal Retiree Trust	\$123,000	(\$7,000)	\$130,000	\$130,000	\$130,000	\$0	\$0
5100	61XX	Clothing and Safety Supplies	\$3,500	\$0	\$1,551	\$1,551	\$3,500	\$3,000	\$2,727
5100	613X	Food and Household Supplies	\$11,040	\$5,640	\$6,009	\$7,629	\$5,400	\$4,900	\$4,720
5100	614X	Office Expense	\$15,162	\$2,662	\$10,566	\$12,680	\$12,500	\$12,700	\$12,999
5100	625X	Office and Computer	\$7,500	\$1,000	\$3,767	\$3,767	\$6,500	\$6,000	\$5,008
5100	641X	Finance Professional Services	\$83,307	(\$6,993)	\$74,666	\$92,597	\$90,000	\$72,000	\$71,640

Budget Overview: Admin (continued)

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
5100	642X	Human Resources Professional Services	\$104,100	(\$20,500)	\$65,767	\$118,788	\$124,600	\$59,350	\$75,333
5100	647X	Other Professional Services	\$45,000	(\$10,000)	\$9,258	\$55,000	\$55,00	\$33,000	\$12,421
5100	651X	Insurance	\$458,481	\$17,408	\$435,614	\$435,614	\$441,073	\$379,528	\$365,995
5100	652X	Memberships and Subscriptions	\$51,806	\$1,906	\$29,382	\$49,182	\$49,900	\$46,554	\$48,713
5100	6531	Newspapers and Legal Notices	\$2,500	\$1,000	\$1,847	\$1,847	\$1,500	\$2,000	\$2,060
5100	655X	Communications	\$52,500	\$1,300	\$32,207	\$47,024	\$51,200	\$71,850	\$72,265
5100	6560	Employee Training	\$24,000	\$13,000	\$15,191	\$15,191	\$11,000	\$5,000	\$3,686
5100	6561	Employee Recognition	\$1,900	\$1,400	\$157	\$500	\$500	\$500	\$507

Budget Overview: Admin (continued)

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
5100	6562	Trustee Training and Education	\$1,000	\$250	\$0	\$750	\$750	\$500	\$507
5100	6570	Staff Travel	\$29,500	\$15,384	\$11,481	\$14,116	\$14,116	\$7,000	\$9,691
5100	6571	Trustee Travel	\$6,000	\$0	\$4,885	\$6,000	\$6,000	\$4,500	\$4,442
5100	6580	Use Tax	\$8,000	(\$6,000)	\$0	\$14,000	\$14,000	\$13,000	\$7,301
5100	6582	Revenue Collection Fees (Marin)	\$120,000	\$0	\$71,247	\$120,000	\$120,000	\$115,000	\$107,777
5100	6583	Revenue Collection Fees (Sonoma)	\$44,000	\$16,000	\$0	\$28,000	\$28,000	\$36,000	\$43,183
5100	6589	Other Fees, Permits and Taxes	\$500	\$0	\$0	\$500	\$500	\$550	\$0
5100	659X	Rents and Leases	\$5,154	(\$646)	\$3,956	\$5,800	\$5,800	\$6,550	\$5,637
5100	69xx	Other Expenses and Transfers Out	\$812,520	\$310,866	\$8,364	\$660,444	\$501,654	\$583,017	\$148,333

Budget Overview: Laboratory

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
	60XX	Salaries and Benefits	\$492,829	\$19,187	\$358,201	\$444,031	\$473,642	\$459,018	\$426,052
	61XX	Clothing and Safety Supplies	\$700	(\$50)	\$230	\$307	\$750	\$750	\$268
	614XX	Office Expense	\$900	\$250	\$321	\$429	\$650	\$650	\$352
	615XX	Lab Supplies	\$9,000	\$1,000	\$6,993	\$9,324	\$8,000	\$7,350	\$9,348
5200	6220	Mosquito Traps	\$2,700	\$1,500	\$1,420	\$1,894	\$1,200	\$1,200	\$1,173
5200	6239	Other Field Equipment	\$1,600	\$600	\$238	\$317	\$1,000	\$1,200	\$1,200
5200	6351	Lab Equipment	\$3,500	\$0	\$2,980	\$3,974	\$3,500	\$2,000	\$1,071
	64XX	Professional Services	\$18,500	\$1,033	\$9,709	\$12,945	\$17,467	\$19,767	\$12,024
5200	6529	Other Memberships and Subscriptions	\$250	\$19	\$238	\$317	\$231	\$225	\$231

Budget Overview: Operations

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
	60XX	Salaries and Benefits	\$3,105,815	\$25,807	\$2,187,222	\$2,738,609	\$3,080,008	\$2,851,259	\$2,686,844
	61XX	Clothing and Safety Supplies	\$48,772	\$7,372	\$29,559	\$39,412	\$41,400	\$47,856	\$36,407
5300	6140	Office Supplies	\$500	\$200	\$348	\$464	\$300	\$300	\$234
	61XX	Agriculture and Operating Supplies	\$905,200	\$152,601	\$783,196	\$1,086,930	\$752,599	\$649,741	\$744,434
	62XX	Safety Equipment	\$16,200	\$3,149	\$3,501	\$4,669	\$13,051	\$38,430	\$23,734
5300	6450	Aerial Surveillance-Pool	\$26,000	\$14,000	\$0	\$0	\$12,000	\$12,000	\$23,074
5300	6451	Aerial Application-Helicopter	\$225,000	\$25,000	\$196,037	\$251,037	\$200,000	\$198,750	\$183,401\$3
5300	6544	Hydrant Water	\$1,750	(\$800)	\$2,032	\$2,709	\$2,550	\$2,300	\$2,707
5300	6589	Other Fees, Permits	\$4,000	\$254	\$3,746	\$4,995	\$3,746	\$0	\$0

Budget Overview: Shop

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
	60XX	Salaries and Benefits	\$230,351	(280)	\$181,646	\$229,448	\$230,631	\$220,540	\$219,237
5400	6129	Other Clothing and Safety Supplies	\$2,400	\$0	\$370	\$493	\$2,400	\$2,400	\$498
5400	6139	Other Food and Household	\$600	\$0	\$273	\$364	\$600	\$600	\$338
5400	6190	Fuel and Oil	\$160,000	(\$5,000)	\$97,537	\$130,049	\$165,000	\$175,000	\$142,379
	62XX	Equipment and Tools	\$8,900	\$350	\$4,162	\$5,549	\$8,550	\$9,500	\$3,609
	631X	Vehicles and Trailers	\$50,300	(\$43,300)	\$18,451	\$24,601	\$93,600	\$80,750	\$69,202
	633X	Field and Spray Equipment	\$4,000	(\$3,600)	\$894	\$1,193	\$7,600	\$6,000	\$1,384
	634X	Buildings and Grounds	\$37,200	(\$69,800)	\$44,874	\$59,832	\$107,000	\$112,000	\$113,499

Budget Overview: Shop (continued)

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
	635X	Other Maintenance and Repair	\$9,600	\$200	\$8,447	\$11,263	\$9,400	\$9,600	\$8,197
	645X	Facilities and Operations Professional	\$42,609	\$209	\$26,955	\$35,940	\$42,400	\$45,000	\$31,642
5400	6489	Other Professional Services	\$2,000	\$700	\$1,668	\$2,224	\$1,300	\$1,300	\$600
	654X	Utilities	\$60,888	(\$2,912)	\$27,979	\$37,305	\$63,800	\$60,000	\$61,289
	658X	Fees, Permits and Taxes	\$7,300	\$725	\$5,800	\$7,733	\$6,575	\$6,575	\$5,158

Budget Overview: Outreach and Education

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
	60XX	Salaries and Benefits	\$415,254	\$167,660	\$232,889	\$292,469	\$247,594	\$236,395	\$231,836
5500	6131	Food for Staff for Business	\$0	(\$2,500)	\$0	\$0	\$2,500	\$0	\$0
5500	6144	Presentation Supplies	\$23,500	\$0	\$20,618	\$23,500	\$23,500	\$15,200	\$15,056
5500	6145	Other Outreach and Education	\$27,400	\$4,200	\$13,572	\$18,096	\$23,200	\$0	\$0
5500	6470	Printing Services	\$9,000	\$0	\$5,730	\$9,000	\$9,000	\$7,000	\$5,572
5500	6471	Video Services	\$0	\$0	\$0	\$0	\$0	\$8,000	\$8,000
5500	6473	Sonoma County Regional Parks	\$0	\$0	\$0	\$0	\$0	\$5,300	\$0

Budget Overview: Outreach and Education (continued)

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
5500	6530	Public Relations Newspaper	\$40,000	\$0	\$25,624	\$40,000	\$40,000	\$54,000	\$36,118
5500	6532	Digital Advertising	\$65,000	\$2,500	\$68,500	\$68,500	\$62,500	\$24,000	\$20,955
5500	6533	Radio Advertising	\$44,000	\$0	\$25,556	\$25,556	\$44,000	\$50,000	\$46,141
5500	6534	Outdoor Advertising	\$65,000	\$0	\$2,316	\$2,925	\$65,000	\$71,700	\$71,758
5500	6538	Open House	\$0	(\$15,000)	\$8,313	\$15,000	\$15,000	\$0	\$0
5500	6552	Communications/Notification System	\$21,000	\$0	\$21,000	\$21,000	\$21,000	\$0	\$0
5500	6593	Booth Rental	\$5,500	\$0	\$2,810	\$3,747	\$5,500	\$4,000	\$3,193

Budget Overview: IT

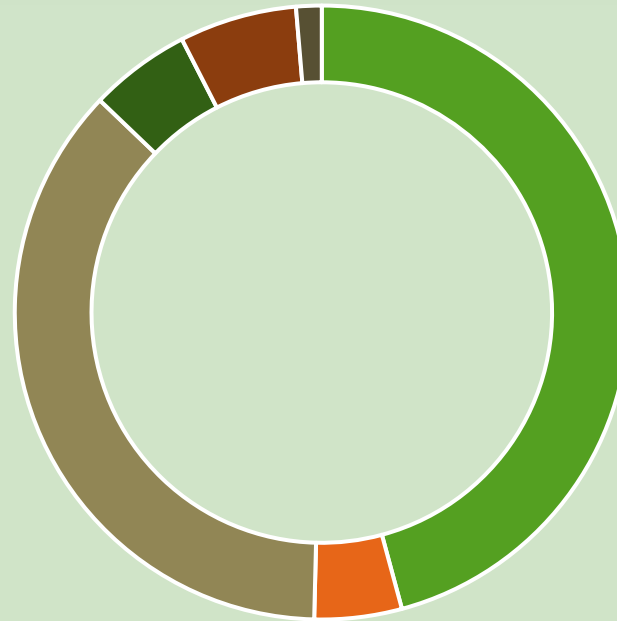
Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
5600	6143	Printer Cartridges and Supplies	\$4,700	\$1,200	\$2,021	\$2,695	\$3,500	\$4,000	\$973
5600	6252	Computers and Laptops	\$13,500	(\$20,000)	\$15,734	\$20,978	\$33,500	\$36,100	\$33,272
5600	6253	Security Equipment	\$11,000	(\$2,000)	\$0	\$0	\$13,000	\$2,000	\$0
5600	6254	Phone Equipment	\$1,000	\$0	\$0	\$0	\$1,000	\$1,500	10
5600	6255	Computer Software	\$18,950	(\$7,310)	\$26,627	\$35,503	\$26,260	\$24,350	\$28,433
5600	6256	Printers	\$4,230	\$730	\$2,987	\$3,983	\$3,500	\$2,000	\$81
5600	6257	Computer Network and Storage	\$1,860	(\$140)	\$858	\$1,144	\$2,000	\$2,000	\$4,256
5600	6259	Other Network and Storage	\$1,500	\$0	\$76	\$101	\$1,500	\$0	\$0
5600	6419	Other Professional Services	\$0	\$0	\$0	\$0	\$0	\$1,125	\$1,125

Budget Overview: IT (continued)

Acct	Object	Description	2024-25 Budget	Increase/(Decrease)	2023-2024 YTD	Projected 6/30/2024	2023-2024 Budget	2022-2023 Budget	2022-2023 Expenditure
5600	6431	GIS Tracking System Maintenance	\$8,950	(\$5,300)	\$8,500	\$8,500	\$14,250	\$13,750	\$0
5600	6432	Network and IT Consulting Services	\$66,000	\$6,000	\$35,000	\$46,667	\$60,000	\$60,000	\$65,000
5600	6433	Remote Backup Service	\$1,000	(\$600)	\$800	\$1,066	\$1,600	\$2,400	\$1,200
5600	6434	Financial System Maintenance	\$11,735	\$4,835	\$6,845	\$9,127	\$6,900	\$6,000	\$5,596
5600	6435	Web Design, Hosting	\$9,000	(\$2,500)	\$8,640	\$11,520	\$11,500	\$11,880	\$8,640
5600	6436	Phone System	\$6,480	(\$520)	\$4,275	\$5,700	\$7,000	\$12,875	\$6,676
5600	6449	Other Professional Services	\$0	\$0	\$0	\$0	\$0	\$23,800	\$68,924

Budget Detail

Budget by Department



■ Admin ■ Lab ■ Operations ■ Shop ■ Outreach/Education ■ IT



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Capital Expenditures

	Description	Amount	Account
Replacement of Existing Equipment	Airboat and Trailer	\$114,100	301-5900-6870
	ARGO ATV	\$28,000	301-5900-6870
	(1) ¾ Ton Truck	\$74,000	301-5900-6880
		TOTAL	\$216,100
Additions	Data Collection Software Upgrade/Purchase	\$150,000	301-5900-6489



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Capital Expenditures

	Description	Amount	Account
Additions	Chairs for Conference Room and 5 employee office chairs	\$30,000	301-5900-6850
	Conference room A/V Equipment	\$10,000	301-5900-6850
	Safe for Finance Dept	\$6,000	301-5900-6850
	(1) Airboat GPS system	\$14,320	301-5900-6870
		TOTAL	\$210,320



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Capital Expenditures

	Description	Amount	Account
Carried Forward from 2023/24	RT-PCR Equipment for Lab	\$52,000	301-5900-6351
	Building Design and Environmental Permitting	\$150,000	301-5900-6489
	Fuel Management System	\$40,000	301-5900-6840
		TOTAL	\$242,000
TOTAL CAPITAL BUDGET			\$668,420



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Fund Balance

Fund Balance represents the net resources available in governmental funds. They are categorized into five types:

1. **Nonspendable**- funds that cannot be spent because they are either not in spendable form or are legally/contractually required to remain intact. Examples include inventory.

2. **Restricted Fund Balance**- funds that are restricted by external parties, constitutional provisions, or enabling legislation. It can only be used for specific purposes. Examples include California Employers' Pension Prefunding Trust (CEPPT).

3. **Committed Fund Balance**- These funds are set aside for specific purposes by a government's highest level of decision-making authority. Also called "reserves". Examples include Reserve for Public Health Emergencies.



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Fund Balance

►4. Assigned Fund Balance-

This includes amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. Examples include Insurance Pool Contingency, for Vector Control Joint Powers Agency (VCJPA)

►5. Unassigned Fund Balance-

The residual classification for the general fund, this balance is the portion that is not restricted, committed, or assigned to specific purposes.





Target Fund Balance

► Public Health Emergency (Committed Fund)-

The District commits 20% of the prior year “actual” general fund expenditures. For 2024-2025: \$2,200,000

► Capital Replacement (Committed Fund)-

The District is currently committing \$337,200 annually to maintain approximately \$1,000,000 in the fund balance



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Target Fund Balance

Working Capital (Assigned Fund)- The funds the District utilizes to bridge the gap between revenue collection. Currently the District targets 6 months of the prior year's budget. For 2024/25: \$5,500,000

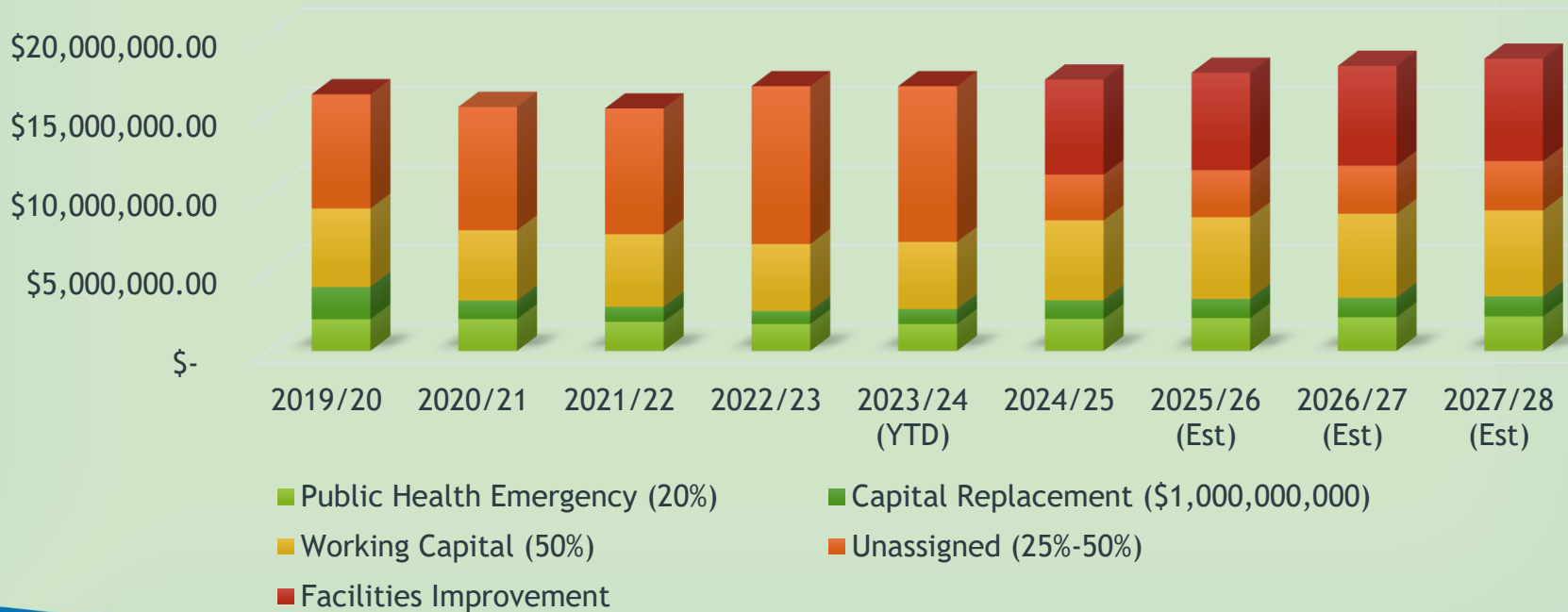
VCJPA Contingency Pool (Assigned Fund)- Funds kept on deposit with our JPA to support unanticipated claim costs. VCJPA sets the "prudent fund balance".

Minimum Unassigned Fund Balance (Unassigned Fund)- Funds, in addition to the Working Capital Fund, that sustain operations. The District sets this range of 25%-50% of the previous year's actual expenditures



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Fund Balance Forecast



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Fund Balance Forecast

Fund Balance	2020/21	2021/22	2022/23	2023/24 (YTD)	2024/25	2025/26 (Est)	2026/27 (Est)	2027/28 (Est)
Public Health Emergency (20%)	\$ 2,013,559.00	\$ 1,838,570.00	\$ 1,698,587.00	\$ 1,698,587.00	\$ 2,020,308.80	\$ 2,070,816.52	\$ 2,122,586.93	\$ 2,175,600.00
Capital Replacement (\$1,000,000,000)	\$ 1,170,467.00	\$ 948,959.00	\$ 818,228.00	\$ 948,959.00	\$ 1,185,959.00	\$ 1,215,607.98	\$ 1,245,998.17	\$ 1,277,100.00
Working Capital (50%)	\$ 4,449,299.00	\$ 4,596,424.00	\$ 4,246,468.00	\$ 4,246,468.00	\$ 5,050,772.00	\$ 5,177,041.30	\$ 5,306,467.33	\$ 5,439,100.00
Unassigned (25%- 50%)	\$ 7,803,319.00	\$ 7,955,001.00	\$ 9,986,467.00	\$ 9,855,736.00	\$ 2,895,192.75	\$ 2,967,572.57	\$ 3,041,761.88	\$ 3,117,800.00
Facilities Improvement		\$ -	\$ -	\$ -	\$ 6,016,261.20	\$ 6,166,667.73	\$ 6,320,834.42	\$ 6,478,800.00
Total	\$ 15,436,644.00	\$ 15,338,954.00	\$ 16,749,750.00	\$ 16,749,750.00	\$ 17,168,493.75	\$ 17,597,706.09	\$ 18,037,648.75	\$ 18,488,000.00



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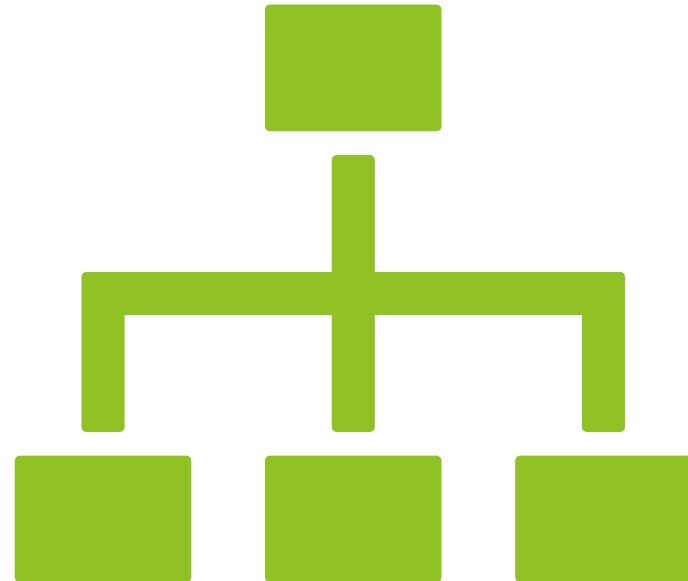
Staffing Details

▶ Several Employment Transitions

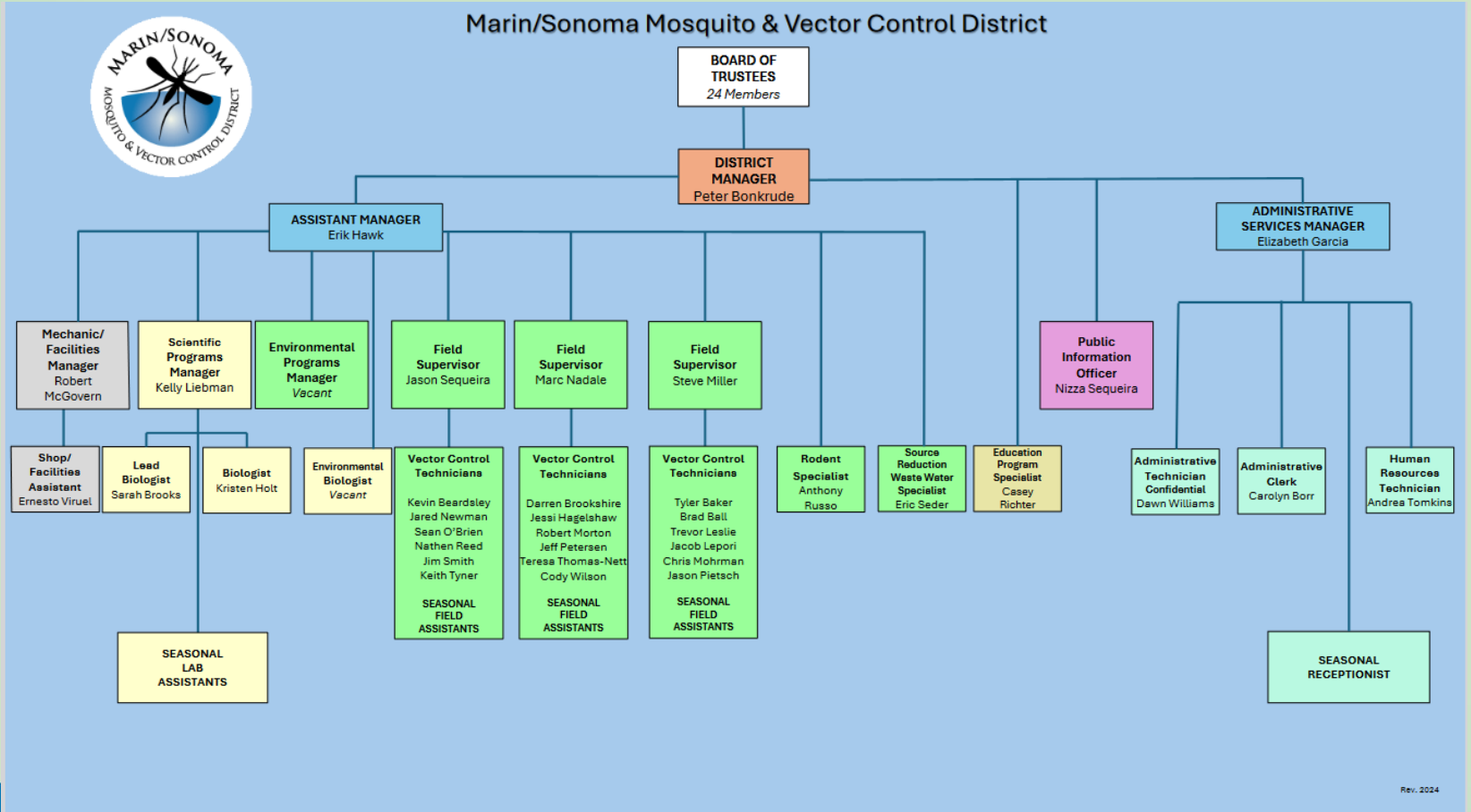
- ▶ New District Manager, Administrative Restructuring: Admin Tech, Administrative Services Manager, new HR Tech
- ▶ Four Field Technicians Retired
 - ▶ New employees hired to fill vacancies
- ▶ Management Aide retired; funding pulled from 2024/25 (Seasonal)

▶ New Staff recruitments

- ▶ Continue to allocate the Environmental Biologist and Environmental Programs Manager
- ▶ Succession Planning will continue to be a priority



Staffing for 2024/25



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Staffing

- ▶ 37 Full-time Employees
- ▶ 1 Part-time Employee
- ▶ 1 Administrative Seasonal
- ▶ 2 Lab/Surveillance Seasonals
- ▶ 5 Operations Seasonals



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Planned Travel

- ▶ CSDA Annual Conference- Indian Wells, CA
- ▶ MVCAC Annual Planning Session- Southern California
- ▶ MVCAC Annual Conference- Oakland, CA
- ▶ MVCAC Spring Quarterly and Legislative Advocacy Day- Sacramento, CA
- ▶ CSFMO Annual Conference- San Jose, CA
- ▶ AMCA Washington Day- Washington, DC
- ▶ AMCA Interim Board Meeting- Puerto Rico, PR
- ▶ AMCA Annual Conference- Puerto Rico, PR
- ▶ VCJPA Annual Workshop- Santa Cruz, CA
- ▶ SOVE- Ft. Collins, CO
- ▶ CalPELRA- Monterey, CA



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District Facilities



In 2022, staff began reviewing existing space needs



Admin received direction and approval from the Board for up to \$250,000 to work through the initial stages of space planning, environmental review and building/architectural drawings.



The current footprint is currently not matching existing staffing:

New plans are looking at a staffing level of 55 to provide allowance for space needs for the next 15-20 years



The Facilities review is split into 4 projects

- Review of existing facilities for new construction needs
- Review of existing vehicle storage for new construction needs
- Review of sitework needs and environmental compliance
- Review of existing facilities for remodel/efficiency improvements



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In Summary...

- ▶ Overall, we are anticipating an 5.3% increase in salaries and benefits due to employee step and longevity increases and rising cost of benefits.

- ▶ We are Budgeting a revenue increase of 4%
- ▶ We are Budgeting an expenditure increase of 7%
- ▶ Contract Negotiations in 2024 will likely bring changes to the budget mid fiscal year.
- ▶ We'll continue to review and restructure existing recruitment practices to ensure market competition and optimal hiring practices.
- ▶ Benefit Assessment #1 will remain at \$12.00
- ▶ Benefit Assessment #2A will be increased to \$32.35
- ▶ Benefit Assessment #2B will be increased to \$30.93



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In Summary (cont.)...

- ▶ Strategic Planning will come in the new fiscal year.
- ▶ Will be reviewing the District's Financial Policies and bringing recommendations back to board before the 2025/26 Budget process.
- ▶ Currently, we are working with RGS consultants to update the District Financial Forecast and Capital Replacement Plan.
- ▶ Staff will be assessing current banking processes and bringing back a report and recommendations for both District banking options as well as investment opportunities.



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Fiscal Year 2024/25 Operating and Capital Budget

Budget Workshop May 8, 2024

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DATE: May 8, 2024
TO: Board of Trustees
FROM: Peter Bonkrude, District Manager
Liz Garcia, Administrative Services Manager
SUBJECT: Fiscal Year 2024/25 Operating and Capital Budget

The attached documents represent the District's operating and capital budgets for fiscal year 2024/25. This budget was prepared in accordance with Board policy 4100. This budget has been reviewed and adjusted by both the Budget and Executive Committees and staff appreciates the important contributions from each group to ensure this budget appropriately sets forth the District's spending plan.

	General Fund	Capital Fund
Total Revenues	\$11,791,687	\$791,520
Total Expenses	\$11,447,525	\$668,420
Net Operating Results	\$344,162	\$123,100
Net Anticipated Change to Unreserved Fund Balance	\$344,162	\$123,100

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

The proposed General fund budget projects revenues in excess of expenses by \$344,162. Additionally, this budget proposes to make a \$123,000 contribution to the District's OPEB trust fund at California Employers' Retiree Benefit Trust (CERBT). Since this is considered a closed fund and new hires will not participate in this benefit, staff anticipates that this will be the last payment to the CERBT, unless the market drastically changes.

The Capital fund budget for the coming year is consistent with the capital replacement plan completed in 2020. This plan, now four years old, will be updated in the coming year or two. The capital fund budget can be found on page 13.

In anticipation of developing the fiscal year 2022/23 budget, staff developed and presented a ten-year forecast of revenues and expenses. While this plan was not updated for the 2024/25 fiscal year budget, its findings remain relevant and the information was considered when developing the proposed budget.

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

Operating Revenues

As shown in the table below, we are estimating operating revenues of \$11,791,687 for the 2024/25 fiscal year.

	2025 Budget	Increase/ (Decrease)	(Rev per Black Mtn) 4/15/2024	Projected	(PY Budgeted #s) 2024 Budget	(Budget) 2023	2023
	Appropriation	from Prior Year Budget	YTD Committed	6/30/2024	Estimated	Estimated	Received
Marin Ad Valorem Taxes	3,160,947	189,447	1,781,844	2,972,176	2,971,500	2,810,272	2,927,994
Marin Special Assessments	1,336,659	7,459	731,573	1,329,200	1,329,200	1,311,118	1,311,994
Total Marin County	4,497,606	196,906	2,513,417	4,301,376	4,300,700	4,121,390	4,239,987
Sonoma Ad Valorem Taxes	3,608,560	71,060	2,002,221	3,537,500	3,537,500	3,371,017	3,493,214
Sonoma Special Assessments	3,074,381	32,481	1,660,916	3,041,900	3,041,900	2,947,282	2,867,086
Total Sonoma County	6,682,941	103,541	3,663,137	6,579,400	6,579,400	6,318,299	6,360,301
Total Taxes and Assessments	11,180,547	300,447	6,176,555	10,880,776	10,880,100	10,439,689	10,600,288
Investment Earnings	250,000	127,300	289,073	289,073	122,700	29,377	219,867
Miscellaneous Services	325,000	41,300	289,855	289,855	283,700	190,050	289,863
All other	36,140	-46,260	101,885	121,069	82,400	116,438	108,498
Total Other Revenues	611,140	122,340	680,813	699,996	488,800	335,865	618,228
Total Revenue	11,791,687	422,787	6,857,368	11,580,771	11,368,900	10,775,554	11,218,516

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

Special Assessment revenues represent an additional 37% of revenue. Assessment District #1 revenues remain relatively constant year to year, as the rate per parcel is capped at \$12. Based on the CPI escalator, District #2 revenues could be increased from \$31.52 to \$32.35 per parcel for zone A and from \$30.14 to \$30.93 for zone B. These projections were provided by SCI, the District's assessment engineers and are not yet final. The Board may want to consider holding assessments at the current year rate for fiscal year 2024/25. If it did so, the accumulated CPI rise could be taken in future if the Board determined that it was appropriate to raise the assessment. For 2024/25, staff recommends increasing the District #2 assessments as calculated by the assessment engineer due to increased operational costs. Note that these estimates are preliminary and will change when the assessment engineer completes his analysis. When SCI has completed their calculations after the committee meets, we will provide revenue projections.

Interest earnings are expected to be similar to fiscal year 2023/24. As the Federal Reserve Bank has worked to fight off inflation by increasing interest rates, earnings from Marin County have gone from a low of 0.089% in October 2021 to 4.37% in February 2024. Additionally, our cash held on deposit at Marin County is increasing. We are projecting that interest revenues will increase to \$250,000 next year.

The District has increased billing for direct services related to mosquito abatement services in recent years. While these revenues represent only 3% of total income, charges for services increased from \$289,863 in fiscal year 2022/23 to a projected \$289,855 in the current year. We are conservatively projecting only a modest increase for 2024/25, to \$325,000.

District Manager and Administrative Services

Object	Object Description	2024-25 Budget Appropriation	Increase/ (Decrease) From Prior Year Budget	4/15/2024	Projected	2024 Budget	2023	2023
				YTD Committed	6/30/2024	Appropriation	Budget	Expend
60XX	Salaries and Benefits	3,082,129	157,322	2,191,559	2,759,398	2,924,807	2,680,105	2,616,968
6068	Payment Cal Emp Pension Prefunding Trust	0	0	0	0	0	0	0
6069	Payment Cal Employers Retiree Benefit Trust	123,000	-7,000	130,000	130,000	130,000	0	0
61XX	Clothing and Safety Supplies	3,500	0	1,551	1,551	3,500	3,000	2,727
613X	Food and Household Supplies	11,040	5,640	6,009	7,629	5,400	4,900	4,720
614X	Office Expense	15,162	2,662	10,566	12,680	12,500	12,700	12,999
625X	Office and Computer	7,500	1,000	3,767	3,767	6,500	6,000	5,008
641X	Finance Professional Services	83,307	-6,933	74,666	92,597	90,300	72,000	71,640
642X	Human Resources Professional Services	104,100	-20,500	65,767	118,788	124,600	59,350	75,333
647X	Other Professional Services	45,000	-10,000	9,258	55,000	55,000	33,000	12,421
651X	Insurance	458,481	17,408	435,614	435,614	441,073	379,528	364,995
652X	Memberships and Subscriptions	51,806	1,906	29,382	49,182	49,900	46,554	48,713
6531	Newspaper and Legal Notices	2,500	1,000	1,847	1,847	1,500	2,000	2,060
655X	Communications	52,500	1,300	32,207	47,024	51,200	71,850	72,265
6560	Employee Training	24,000	13,000	15,191	15,191	11,000	5,000	3,686
6561	Employee Recognition	1,900	1,400	157	500	500	500	507
6562	Trustee Training and Education	1,000	250	0	750	750	500	130
6570	Staff Travel	29,500	15,384	11,481	14,116	14,116	7,000	9,691
6571	Trustee Travel	6,000	0	4,885	6,000	6,000	4,500	4,442
6580	Use Tax	8,000	-6,000	0	14,000	14,000	13,000	7,301
6582	Revenue Collection Fees (Marin)	120,000	0	71,247	120,000	120,000	115,000	107,777
6583	Revenue Collection Fees (Sonoma)	44,000	16,000	0	28,000	28,000	36,000	43,183
6589	Other Fees, Permits and Taxes	500	0	0	500	500	550	0
659X	Rents and Leases	5,154	-646	3,956	5,800	5,800	6,550	5,637
63XX	Other Expenses and Transfers Out	812,520	310,866	8,364	660,444	501,654	583,017	148,333
		5,092,600	494,000	3,107,476	4,580,377	4,598,600	4,142,604	3,620,535

For fiscal year 2024/25, several continued and new significant initiatives are being planned. First, the District will continue its analysis of existing space, building a comprehensive needs assessment and proposed expansion and remodel design for the Board to review and discuss. This effort coupled with the required environmental permitting will ensure that the District has adequate space to serve District residents for the next 25 years. During 2024/25, we plan to complete the environmental compliance and provide building design plans for the Board and ultimately to begin the process for selecting a construction firm. The Capital fund budget reflects \$150,000 for architectural costs, environmental review, and environmental mitigation.

Continuing to focus on changes and future planning, staff are proposing to initiate a 3–5 year strategic plan (\$15,000). The goal being to harmonize existing practices, new ideas and Board direction for increased clarity and communication.

Now that we are approaching full staffing after the recruitment and hiring of the Administrative Services Manager, Human Resources Technician and District Manager, we have been busy training new staff on existing practices and looking at new ways to evolve with fresh perspectives. These changes will require the completion of the relocation expense as described in the District Manager contract (\$5,000) and potential changes to the banking services, investment strategies and potential

budgeting format. These changes are aimed at providing more transparency for the Board, public and staff while ensuring safety and liquidity of District funds.

The insurance market is still proving to be extremely challenging. After a couple of years of large rate increases, the current year increase will be about 3.1%. The proposed budget has been updated with premiums from VCJPA (Vector Control Joint Powers Authority).

Costs for the biennial actuarial study of the District's retiree health insurance plan will decrease this year (actuarial services are required in odd numbered years). Also, this budget is drafted with some unknowns regarding labor negotiations cost and potential negotiated MOU changes (the current MOU expires on June 30th, 2024). We are currently budgeting an additional \$9,000 for continued non-legal labor negotiation costs.

This fiscal year, we have continued to increase our staff and trustee travel costs which reflect the increases in event availability and the highlight the District's focus on industry engagement and professional growth.

Transfers out to the Capital fund are also in Administration. Since the Capital fund doesn't have a revenue source, the General fund makes a transfer for all Capital fund purchases that will be made. This transfer out ties to the Capital schedule.

Laboratory

Object	Object Description	2024-25 Budget Appropriation	Increase/ (Decrease) From Prior Year Budget	4/15/2024	Projected	2024 Budget Appropriation	2023 Budget	2023 Expend
				YTD Committed	6/30/2024			
60XX	Salaries and Benefits	492,829	19,187	358,201	444,031	473,642	459,018	426,052
61XX	Clothing and Safety Supplies	700	-50	230	307	750	750	268
614X	Office Expense	900	250	321	429	650	650	352
615X	Lab Supplies	9,000	1,000	6,993	9,324	8,000	7,350	9,348
6220	Mosquito Traps	2,700	1,500	1,420	1,894	1,200	1,200	1,173
6239	Other Field Equipment	1,600	600	238	317	1,000	1,200	1,200
6351	Lab Equipment	3,500	0	2,980	3,974	3,500	2,000	1,071
64XX	Professional Services	18,500	1,033	9,709	12,945	17,467	19,767	12,024
6529	Other Memberships and Subscriptions	250	19	238	317	231	225	231
		529,979	23,539	380,331	473,538	506,440	492,160	451,719

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

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

The laboratory budget includes funds for mosquito-borne disease testing. Budgeting for testing costs has been challenging with previous drought years. We anticipate seasonal water sources to hold water longer in 2024/25 resulting in increased mosquito production and, thus, the need for more testing.

Field Operations

Object	Object Description	2024-25 Budget Appropriation	Increase/ (Decrease) From Prior Year Budget	2024 Budget		2023 Budget	2023 Expend	
				4/15/2024 YTD Committed	Projected 6/30/2024			
60XX	Salaries and Benefits	3,105,815	25,807	2,187,222	2,738,609	3,080,008	2,851,259	2,686,844
61XX	Clothing and Safety Supplies	48,772	7,372	29,559	39,412	41,400	47,856	36,407
6140	Office Supplies	500	200	348	464	300	300	234
61XX	Agriculture and Operating Supplies	905,200	152,601	783,196	1,086,930	752,599	649,741	744,434
62XX	Safety Equipment	16,200	3,149	3,501	4,669	13,051	38,430	23,734
6450	Aerial Surveillance - Swimming	26,000	14,000	0	0	12,000	12,000	23,074
6451	Aerial Application- Helicopter	225,000	25,000	196,037	251,037	200,000	198,750	183,401
6544	Hydrant Water	1,750	-800	2,032	2,709	2,550	2,300	2,707
6589	Other Fees, Permits and Taxes	4,000	254	3,746	4,995	3,746	0	0
		4,333,237	227,583	3,205,642	4,128,825	4,105,654	3,800,636	3,700,836

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

The most significant expense in the Field Operations budget is salary and benefit costs. The District has 18 full-time Vector Control Technicians and five Seasonal Field Assistants. The Environmental Biologist is currently vacant and the District plans to staff this position in 2024/25.

With the wet winter, we anticipate that water will persist longer in seasonal wetlands and anthropogenic sources, resulting in the need for more treatment than has been necessary in the last several years. As a result, we anticipate needing more seasonal employee support than in previous years and have increased the budget for the purchase of larvicides and adulticides as well. The pesticides budget has been increased \$150,100.

The District has contracted with two companies certified to apply mosquito larvicides via Unmanned Aerial Systems (UAS), commonly referred to as drones. UAS systems will be used for mosquito surveillance and control operations, as this technology is improving rapidly. The costs for UAS treatments have been incorporated into the Aerial Application budget. The budget for aerial applications by helicopter and UAS has been increased from \$200,000 to \$225,000.

To improve the detection and remediation of unmaintained swimming pools, which can generate hundreds of thousands of potentially disease-carrying mosquitoes, we will continue working with NearMap in the coming year. NearMap takes high-resolution aerial photographs of the area several times each year, and is developing an artificial intelligence systems to detect unmaintained swimming pools. The budget for NearMap is \$15,000 for the 2024/25 fiscal year.

Shop and Facilities

Object	Object Description	2024-25 Budget Appropriation	Increase/ (Decrease) From Prior Year Budget	4/15/2024	Projected	2024 Budget	2023	2023
				YTD Committed	6/30/2024	Appropriation	Budget	Expend
60XX	Salaries and Benefits	230,351	-280	181,646	229,448	230,631	220,540	219,237
6129	Other Clothing and Safety Supplies	2,400	0	370	493	2,400	2,400	498
6139	Other Food and Household Supplies	600	0	273	364	600	600	338
6190	Fuel and Oil	160,000	-5,000	97,537	130,049	165,000	175,000	142,379
62XX	Equipment and Tools	8,900	350	4,162	5,549	8,550	9,500	3,609
631X	Vehicles and Trailers	50,300	-43,300	18,451	24,601	93,600	80,750	69,202
633X	Field and Spray Equipment	4,000	-3,600	894	1,193	7,600	6,000	1,384
634X	Buildings and Grounds	37,200	-69,800	44,874	59,832	107,000	112,000	113,499
635X	Other Maintenance and Repair	9,600	200	8,447	11,263	9,400	9,600	8,197
645X	Facilities and Operations Professional Servi	42,609	209	26,955	35,940	42,400	45,000	31,642
6489	Other Professional Services	2,000	700	1,668	2,224	1,300	1,300	600
654X	Utilities	60,888	-2,912	27,979	37,305	63,800	60,000	61,289
658X	Fees, Permits and Taxes	7,300	725	5,800	7,733	6,575	6,575	5,158
		616,148	-122,708	419,055	545,993	738,856	729,265	657,032

The Shop and Facilities Management Division is responsible for maintaining the District's building, yard and grounds as well as all vehicles and equipment. In the current fiscal year, the District struggled with the HVAC system. This problem has been temporarily resolved, and a more permanent solution will be addressed as a part of the building expansion project. Similarly, the District is postponing remodels and non-critical capital repairs until a comprehensive plan is created.

For the 2024/25, Fuel and Oil is the largest line item in the Shop and Facilities budget. We have increased the budget for gasoline to \$160,000. While prices remain high, they have stabilized somewhat and costs in the current year are below budget. Facilities and Fleet budget and gasoline prices are very volatile and there are no substitutes to purchasing gasoline. Utilities have increased in the last few years and are budgeted flat in the proposed budget.

Community Outreach and Education

Object	Object Description	2024-25 Budget Appropriation	Increase/ (Decrease) From Prior Year Budget	4/15/2024	Projected	2024 Budget Appropriation	2023 Budget	2023 Expend
				YTD Committed	6/30/2024			
60XX	Salaries and Benefits	415,254	167,660	232,889	292,469	247,594	236,395	231,836
6131	Food for Staff for Business	0	-2,500	0	0	2,500	0	0
6144	Presentation Supplies	23,500	0	20,618	23,500	23,500	15,200	15,056
6145	Other Outreach and Education	27,400	4,200	13,572	18,096	23,200	0	0
6470	Printing Services	9,000	0	5,730	9,000	9,000	7,000	5,572
6471	Video Services	0	0	0	0	0	8,000	8,000
6473	Sonoma County Regional Parks	0	0	0	0	0	5,300	0
6530	Public Relations Newspaper	40,000	0	25,624	40,000	40,000	54,000	36,118
6532	Digital Advertising	65,000	2,500	68,500	68,500	62,500	24,000	20,955
6533	Radio Advertising	44,000	0	25,556	25,556	44,000	50,000	46,141
6534	Outdoor Advertising	65,000	0	2,316	2,925	65,000	71,700	71,758
6538	Open House	0	-15,000	8,313	15,000	15,000	0	0
6552	Communication/Notification System	21,000	0	21,000	21,000	21,000	0	0
6593	Booth Rental	5,500	0	2,810	3,747	5,500	4,000	3,193
		715,654	156,860	426,929	519,794	558,794	475,595	438,630

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

For the coming year, the increase in the Community Outreach and Education Department's budget reflects continued efforts to reach even more of the public. The most notable increases are:

Digital Marketing

Digital marketing allows for precise targeting, which can help to improve the effectiveness of our campaigns. By increasing our digital marketing efforts, we can invest in more sophisticated targeting techniques and technologies which will allow us to adapt our strategy to meet the evolving needs and preferences of our audiences. The total advertising budget has increased by \$2,500, although more has shifted to digital advertising, with reduced allocations for newspapers, radio and outdoor advertising.

Classroom Programs

Our classroom programs aim to educate K-12 graders with interesting and interactive presentations that comply with current science curriculum standards. This is a great program that is very well received by students, teachers and parents. The goal is to teach the young people about mosquitoes and vectors and have them so excited about what they learned, they'll go home and share the information with their families. This budget includes \$27,400 for education and classroom materials in anticipation of returning to our normal program levels.

Information Technology

Object	Object Description	2024-25 Budget Appropriation	Increase/ (Decrease) From Prior Year Budget	4/15/2024	Projected	2024 Budget Appropriation	2023 Budget	2023 Expend
				YTD Committed	6/30/2024			
6143	Printer Cartridges and Supplies	4,700	1,200	2,021	2,695	3,500	4,000	973
6252	Computers and Laptops	13,500	-20,000	15,734	20,978	33,500	36,100	33,272
6253	Security Equipment	11,000	-2,000	0	0	13,000	2,000	0
6254	Phone Equipment	1,000	0	0	0	1,000	1,500	10
6255	Computer Software	18,950	-7,310	26,627	35,503	26,260	24,350	28,433
6256	Printers	4,230	730	2,987	3,983	3,500	2,000	81
6257	Computer Network and Storage	1,860	-140	858	1,144	2,000	2,000	4,256
6259	Other Computer Equipment/Tools	1,500	0	76	101	1,500	0	0
6419	Other Professional Services	0	0	0	0	0	1,125	1,125
6431	GIS Tracking System Maintenance	8,950	-5,300	8,500	8,500	14,250	13,750	0
6432	Network and IT Consulting Services	66,000	6,000	35,000	46,667	60,000	60,000	65,000
6433	Remote Backup Service	1,000	-600	800	1,066	1,600	2,400	1,200
6434	Financial System Maintenance	11,735	4,835	6,845	9,127	6,900	6,000	5,596
6435	Web Design, Hosting and	9,000	-2,500	8,640	11,520	11,500	11,880	8,640
6436	Phone System	6,480	-520	4,275	5,700	7,000	12,875	6,676
6449	Other Professional Services - IT	0	0	0	0	0	23,800	68,924
		159,905	-25,605	112,362	146,983	185,510	203,780	224,185

The Information Technology division manages all District networks and computer systems, including finance software and mapping/GPS systems that support field operations.

Other costs included in this budget include web hosting and design; maintenance of the GIS system; replacement computers, laptops and printers; telephone system; and our contract for IT services. Overall, these other costs are not changing significantly in 2024/25.

Personnel

Object	Object Description	2024-25 Budget Appropriation	Increase/ (Decrease) From Prior Year Budget	4/15/2024 YTD Committed	Projected 6/30/2024	2024 Budget Appropriation	2023 Budget	2023 Expend
6010	Salaries and Wages	4,469,471	247,087	3,257,683	4,114,967	4,222,384	3,893,419	3,828,120
6012	Marin County Emp Retirement As	28,704	-9,216	33,538	42,363	37,920	30,080	31,024
6014	Overtime	27,500	0	24,753	24,753	27,500	30,600	23,627
6015	Seasonal Wages	291,900	-74,500	143,371	143,371	366,400	358,000	183,250
6016	Trustee Wages	28,800	10,800	14,525	19,367	18,000	16,000	15,150
6022	Medicare Employer portion	69,039	2,501	49,018	61,918	66,538	64,976	57,695
6023	FICA (Social Security)	18,097	-4,620	15,715	19,850	22,717	20,584	12,308
6030	Retirement - Employer Classic	613,459	-11,106	475,463	600,585	624,565	711,776	678,371
6032	Retirement - Employer PEPPRA	434,643	24,235	306,532	387,198	410,408	299,758	307,350
6041	Kaiser - Active Employees	737,165	49,074	447,081	564,733	688,091	574,115	586,643
6043	Dental - Active Employees	52,312	3,468	37,687	47,604	48,844	46,395	42,467
6045	Vision Service Plan - Active	9,843	-1,256	7,365	9,303	11,099	11,676	10,959
6047	Teamsters Anthem Medical	79,504	58,850	43,618	55,097	20,654	17,192	20,409
6051	Sentry Life and Hartford Life	4,900	0	3,933	4,968	4,900	4,855	4,426
6053	Employee Assistance Program (I	1,248	-952	716	904	2,200	2,455	6,493
6055	Employee Boot Allowance	7,600	0	2,411	3,045	7,600	7,600	6,276
6057	Employee Wellness Benefit	21,100	3,600	9,825	12,410	17,500	18,250	14,221
6057	Employee Wellness Benefit	0	0	0	0	0	0	0
6059	State Unemployment	14,812	3,626	13,456	16,998	11,186	19,375	10,577
6065	Retiree Medical Benefit	351,600	46,600	227,097	286,860	305,000	278,526	307,318
6067	Retiree Health Savings Account	64,681	21,505	37,731	47,660	43,176	41,685	34,252
Total Salaries and Benefits		7,326,378	369,696	5,151,517	6,463,955	6,956,682	6,447,317	6,180,937

The budget includes funding for 37 regular-hire full time positions, one part time and eight seasonal/temporary positions, as shown in attachment A. Currently, six of the funded positions are vacant, however, recruitment is either underway or will begin shortly. These vacant positions include four seasonal positions, Environmental Biologist, and the Environmental Programs Manager position. These positions would provide important services to the District, now that the new District Manager and Administrative Services Manager have been hired, staff can focus on recruiting for and training these positions in fiscal year 2024/25.

Consistent with past practice, the District also anticipates employing seasonal workers each April through October. The budget includes five seasonal Field Assistants, two seasonal Lab Assistants, and one Seasonal Receptionist.

The District's current MOU with its represented employees through the Western Council of Engineers (WCE) expires on June 30, 2024. In April, the represented employees voted to change their union to Teamsters Local 665. During the current year, we will be working with Teamsters Local 665 and staff representatives to negotiate a new agreement, and the budget includes funding for negotiation and legal representation during this process. The salary and benefit projections include step and longevity increases, but do not include a cost of living increase, as the Memorandum of Understanding with represented employees and the District expires June 30, 2024. In preparation for the Memorandum of Understanding negotiations, the District has entered into a contract to complete a compensation

study for staff. Once the MOU is approved by the Board, a budget amendment will need to be passed for any related expenses.

The Assistant Manager and the Administrative Services Manager have one more year on their contract and in accordance with their contract a 2.75% cost of living increase has been calculated into proposed budget numbers.

The Marin County Employees' Retirement Association (MCERA), the employee's pension system, rates for Classic members have decreased slightly, from 26.86% to 25.60%, while rates for PEPRA members decreased from 22.08% to 21.81%. Per the MOU, the employees pay 1.75% of this amount and the District pays the rest. Note that, as long-time employees retire and the District hires new employees, the cost for Classic members decreases and the cost for PEPRA members increases, as shown in the budget.

Open enrollment for medical benefits is in the Fall and the increased benefit premium amounts are effective January 1st. In November 2023, staff was able to work with Marin County during open enrollment and was able to negotiate much better vision and dental benefits. The plan benefits for vision and dental almost doubled for the employees, while the District saved money with the new vision plan by joining Marin County's plan, and switching to a new dental plan within the County increased the dental premiums slightly from the prior year. The medical benefit prices are set on a calendar year basis, as a result the District's premiums are set until December 31, 2024. Staff has budgeted a 13% increase for medical benefits from January 1, 2025 to June 30, 2025.

The proposed budget includes a payment of \$123,000 to the California Employer's Retiree Benefit Trust (CERBT).

Staff has budgeted for \$100 month for all trustee positions. There are 18 filled positions and 6 unfilled positions.

Capital Acquisitions

Capital Acquisition 2024/25 Budget

Budgeted Capital Expenses

	Amount	Account 301-5900-
Replacement of Existing Equipment (funded by replacement program reserves)		
Airboat and Trailer (Motor was purchased in 2023/24)	\$ 114,100	6870
Argo ATV	28,000	6870
One three-quarter ton Truck	74,000	6880
	216,100	
 Additions (not in equipment replacement program)		
Data Collection Software upgrade/purchase	150,000	6489
Chairs for Conference room and 5 employee office chairs	30,000	6850
Conference room microphone/sound equipment	10,000	6850
Safe for Finance Department	6,000	6850
One airboat GPS system (for new airboat)	14,320	6870
	210,320	
 Carried Forward from 2023/24		
RT PCR equipment for Lab	52,000	6351
Building design and environmental permitting (1)	150,000	6489
Fuel Management System (not in replacement program)	40,000	6840
	242,000	
 Total Budgeted Capital Expenses	\$ 668,420	

Transfers from General Fund

Annual payment for replacement program	\$ 337,200
New assets, not in replacement program	210,320
New assets, carried forward from the prior year, not in replacement program	242,000
Total Transfers from General Fund	\$ 789,520

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

The capital replacement program is funded annually pursuant to a study completed in 2020 by MRG. The District transfers a fixed amount of \$337,200 each year to the capital fund for replacements. This amount, over time, was calculated to finance replacement of current assets over twenty years. The District has added assets to the fleet since the study was completed and the study will be updated in 2024/25.

The cost to purchase additional assets (not included in the replacement study) must also be covered by transfers from the general fund. For fiscal year 2024/25, the District will transfer \$572,020 from the General Fund to cover the items shown as additions.

Replacement of Existing Equipment

As part of the equipment replacement program, the District anticipates purchasing a truck for \$62,000 to replace an older model currently in the fleet, as well as an Argo ATV for \$28,000.

RT PCR equipment for lab (requesting approval to purchase 2023/24)

The real time PCR thermocycler allows us to detect pathogens in the arthropods we collect. Currently, we utilize an older 7500 series RT PCR machine. This equipment was purchased in 2006, and the company will no longer service it, due to the age of the equipment. The new thermocycler is estimated to be \$71,700.

Building design and environmental permitting

In 2022/23, the Board authorized \$250,000 for a facility needs assessment study. This study is underway, and, during 2024/25 we plan to complete conceptual design alternatives and present them to the Board for consideration. The 2024/25 budget carries forward funds not yet spent on this project.

Data Collection Software upgrade/purchase

For over a decade, the District has relied on a field data collection system for tracking mosquito treatments, surveillance, and staff activities, as well as managing property billing separate from tax collection. However, the current software has transitioned to a legacy platform, lacking vendor support. To address this, we propose allocating \$150,000 towards procuring and implementing its replacement, with an RFP scheduled for August 2024.

Chairs for Conference room and Five employee office chairs

The budget includes 40 chairs with wheels, 10 chairs for public that don't have wheels and five desk chairs for employees. The estimated cost per chair is \$575 for chairs with wheels and the \$375 for the chairs that don't have wheels.

Safe for Finance Department

The safe in Finance Department is very old and the combination lock can no longer be reset. A lock smith recommended that the District purchase a new safe. A replacement safe will be \$6,000.

Airboat and Trailer (requesting approval to purchase motor in 2023/24)

In FY 2021/22 the District budgeted to add a second airboat to the fleet to increase operational efficiency. This airboat was finally received and added to the fleet in 2023. A May 11, 2021, staff report for the Budget Committee noted that the District's 2003 Diamondback airboat was nearing the end of its service life and designated for replacement in the District's capital replacement program in 2023. At that time, staff proposed to run the 2003 airboat until it failed and then consider rebuilding it with a new hull and engine. Current pricing for a new hull and shipping and estimated costs for a new engine would cost approximately 60% of what a new airboat would cost. A new airboat would also include a more efficient fuel-injected engine design. Only one engine manufacturer in the nation has registered an airboat engine with the California Air Resources Board and paid the fee for 2024. Given the staff time involved in rebuilding the 2003 airboat, the cost ratio between a rebuild and a new airboat, and uncertainty regarding California airboat engine registration in the near future, staff believes it would be in the District's best interest to budget for a new Diamondback airboat in the FY

2024/25 budget. It is proposed that the 2003 airboat will be surplus after the new airboat is purchased and set up for the field.

Airboat GPS system (for new airboat)

The District utilizes Trimble GPS guidance and liquid larvicide flow control systems on the airboats in the fleet. The systems provide navigation guidance and allow for more precise calibration, speed control, data logging, and output related to mosquito larvicide applications. Staff proposes to include \$14,320 in FY 204/25 budget to outfit a new airboat with a Trimble GPS system.

Carried Forward from 2023/24

Staff is currently finalizing purchases for budgeted capital acquisitions for the current year. The fuel management system may not be installed before June 30. If this is the case, the final budget presented to the Board in June will continue to reflect this purchase rolled forward to next year.

General Fund Balance and Reserves

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

General Fund unreserved balance

As of June 30, 2023, the unassigned fund balance in the General Fund was \$9.99 million. The anticipate operating results for the 2023/24 fiscal year as follows:

Anticipated Revenues	\$11,580,771
Anticipated Expenses	<u>\$10,461,270</u>
Operating Results	\$ 1,119,501
Transfer to CERBT	<u>\$ (130,000)</u>
Increase to Fund Balance	\$ 989,501

Thus, the General Fund unreserved balance will be approximately \$8.9 million at the beginning of the 2024/25 fiscal year. The budget for 2024/25 predicts operating results as follows:

Anticipated Revenues	\$11,791,687
Anticipated Expenses	<u>\$11,447,525</u>
Operating Results	\$ 343,162
Transfer to CEPPT	<u>\$ (123,000)</u>
Increase to Fund Balance	\$ 220,162

On June 30, 2024 the General Fund unreserved balance is anticipated to increase to \$8.9 million, after other reserve balances have been updated. However, note that the District generally does not spend all of its budgeted expenses and actual operating results at year end, barring unforeseen problems, will likely be higher.

Per Board policy, the unreserved fund balance should be between 25% and 50% of the prior year's actual expenditures.

Reserves

The District maintains reserves for public health emergencies and for cash flow during the "no income period" between receipt of tax revenues. As of June 30, 2023, these were \$1.699 and \$4.246 million respectively, consistent with Board policy. These are both calculated based on actual operating results and will be adjusted on June 30, 2024. These reserves comply with Board policy.

The District also maintains a reserve with VCJPA to help defray the costs of paying the self-insured retention amounts in the event of multiple claims. The policy requires that the District maintain an amount equal to the VCJPA recommended amount, plus or minus 20%. As of the quarter ended March 31, 2024 (the most recent data available), the recommended balance is \$1,062,834 and the District's balance is \$842,967. This is 20.6% less than the recommended amount and consistent with Board policy.

California Employer's Retirement Benefit Trust (CERBT)

As of April 2024, the balance in the District's CERBT account is \$8.73 million and, as of June 30, 2023 (the last completed actuarial analysis), the estimated accrued liability for the District's retiree health insurance benefits was \$7.82 million. Board policy 5080 indicates that the District should maintain between 90% and 100% of the District's accrued liability in the CERBT and the current balance, representing 98%, complies with that policy.

The last actuarial analysis in 2023 showed that this liability for retiree medical benefits was 86% funded. After consulting the District's Actuary, staff recommends making a contribution to help offset the declines in value since the 2021 valuation. The proposed budget assumes making the Actuarially Defined Contribution (ADC) of \$123,000 to the California Employers Retirement Benefit Trust.

California Employer's Pension Prefunding Trust (CEPPT)

As of April 2024, the balance in the District's CEPPT account was \$1.85 million. Board policy 5080 indicates that the District should maintain an amount equal to between one and three years of annual payments to MCERA.

Attachments

1. List of Approved and Funded Positions



Attachment A – Approved and Funded Positions

Classification	Total Emp	Department	Unit	Annual Salary				
				Step 1	Step 2	Step 3	Step 4	
Regular Employees								
Administrative Clerk	1	ADMINISTRATION	General	\$ 56,641	\$ 59,473	\$ 62,446	\$ 65,569	
Administrative Services Manager	1	ADMINISTRATION	Resolution	\$ 143,850			\$ 166,455	
Administrative Technician Confidential	1	ADMINISTRATION	Management/Conf.	\$ 72,821	\$ 76,461	\$ 80,285	\$ 84,299	
District Manager	1	ADMINISTRATION	Contract				\$ 220,000	
Human Resources Technician (50% FTE)	1	ADMINISTRATION	Management/Conf.	\$ 36,410	\$ 38,231	\$ 40,142	\$ 42,150	
Education Programs Specialist	1	COMMUNITY OUTREACH	General	\$ 88,735	\$ 92,274	\$ 95,958	\$ 99,816	
Environmental Programs Manager (Unfilled)	1	COMMUNITY OUTREACH	Management/Conf.	\$ 128,050	\$ 134,455	\$ 141,167	\$ 148,229 (A)	
Public Information Officer	1	COMMUNITY OUTREACH	Management/Conf.	\$ 104,716	\$ 109,950	\$ 115,447	\$ 121,222	
Biologist	1	LAB	General	\$ 106,514	\$ 110,886	\$ 115,491	\$ 120,374	
Lead Biologist	1	LAB	General	\$ 111,836	\$ 116,427	\$ 121,267	\$ 126,384	
Scientific Programs Manager	1	LAB	Management/Conf.	\$ 123,014	\$ 127,940	\$ 133,029	\$ 139,921	
Assistant District Manager	1	OPERATIONS	Resolution	\$ 155,358			\$ 179,771	
Environmental Biologist (Unfilled)	1	OPERATIONS	General	\$ 111,836	\$ 116,427	\$ 121,267	\$ 126,384 (A)	
Field Supervisor	3	OPERATIONS	General	\$ 106,774	\$ 111,826	\$ 117,128	\$ 122,739	
Rodent Control Specialist	1	OPERATIONS	General	\$ 90,636	\$ 95,065	\$ 99,234	\$ 104,059	
Source Reduction/Wastewater Spec.	1	OPERATIONS	General	\$ 90,636	\$ 95,065	\$ 99,234	\$ 104,059	
Vector Control Technician	18	OPERATIONS	General	\$ 90,636	\$ 95,065	\$ 99,234	\$ 104,059	
Mechanic/Facilities Assistant	1	SHOP	General	\$ 95,167	\$ 99,847	\$ 104,217	\$ 109,276	
Mechanic/Facilities Manager	1	SHOP	Management/Conf.	\$ 104,091	\$ 109,567	\$ 115,337	\$ 121,229	
Total Full-time Employees	37	(A) 2 Unfilled positions						
Total Part-time Employees	1							
				Season 1	Season 2	Season 3	Season 4	Season 5
Seasonal/Hourly: Receptionist	1	ADMINISTRATION	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Seasonal/Hourly: Lab Assistant	2	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Seasonal/Hourly: Field Assistant	5	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Total Seasonal Employees	8							

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

ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2024/25

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

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

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

WHEREAS, the Board of Trustees considered the proposed budget on May 8 and, after consideration, now wishes to adopt a final year budget for the 2024/25 fiscal year.

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

1. The Board of Trustees adopts an operating and capital budget attached as Exhibit A:
2. The budget may be amended during the fiscal year in accordance with Board Policy 4100.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 12, 2024, by the following roll call vote:

	Yes	No	Abstain	Absent
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Cathy Benediktsson
Secretary, Board of Trustees

Carol Pigoni
President, Board of Trustees

Attachment A
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Operating and Capital Budget 2024/25

Fund	Account	Object	2024/25
101 GENERAL	5100 Administration	6010 Salaries and Wages	\$621,430.00
101 GENERAL	5100 Administration	6014 Overtime	2,500.00
101 GENERAL	5100 Administration	6015 Seasonal Wages	37,530.00
101 GENERAL	5100 Administration	6016 Trustee Wages	28,800.00
101 GENERAL	5100 Administration	6022 Medicare Employer portion	9,555.00
101 GENERAL	5100 Administration	6023 FICA (Social Security)	2,327.00
101 GENERAL	5100 Administration	6030 Retirement - Employer Classic	613,459.00
101 GENERAL	5100 Administration	6032 Retirement - Employer PEPRA	434,642.00
101 GENERAL	5100 Administration	6041 Kaiser - Active Employees	737,164.00
101 GENERAL	5100 Administration	6043 Dental - Active Employees	52,312.00
101 GENERAL	5100 Administration	6045 Vision Service Plan - Active Employees	9,844.00
101 GENERAL	5100 Administration	6047 Teamsters Anthem	79,504.00
101 GENERAL	5100 Administration	6051 Sentry Life and Hartford Life	4,900.00
101 GENERAL	5100 Administration	6053 Employee Assistance Program (EAP)	1,248.00
101 GENERAL	5100 Administration	6055 Employee Boot Allowance	7,600.00
101 GENERAL	5100 Administration	6057 Employee Wellness Benefit	21,100.00
101 GENERAL	5100 Administration	6059 State Unemployment	1,932.00
101 GENERAL	5100 Administration	6065 Retiree Medical Benefit	351,600.00
101 GENERAL	5100 Administration	6067 Retiree Health Savings Account	64,681.00
101 GENERAL	5100 Administration	6069 Cal Employer's Retiree Benefit Trust (CERBT)	123,000.00
101 GENERAL	5100 Administration	6112 Coats, Rain Gear and Boots	1,500.00
101 GENERAL	5100 Administration	6114 Admin Clothing and Hats	2,000.00
101 GENERAL	5100 Administration	6130 Food for Trustee Meetings	5,040.00
101 GENERAL	5100 Administration	6131 Food for Staff for Business Meetings	1,500.00
101 GENERAL	5100 Administration	6132 Drinking Water	1,500.00
101 GENERAL	5100 Administration	6139 Other Food and Household Supplies	3,000.00
101 GENERAL	5100 Administration	6140 Office Supplies	6,500.00
101 GENERAL	5100 Administration	6141 Copier Supplies	5,095.00
101 GENERAL	5100 Administration	6142 Postage and Postage Supplies	2,067.00
101 GENERAL	5100 Administration	6149 Other Office Expense	1,500.00
101 GENERAL	5100 Administration	6250 Furniture	5,000.00
101 GENERAL	5100 Administration	6251 Appliances and Office Tools	2,500.00
101 GENERAL	5100 Administration	6410 Payroll Service Fees	16,610.00
101 GENERAL	5100 Administration	6411 Annual Audit	16,500.00
101 GENERAL	5100 Administration	6412 Actuarial Studies	3,000.00
101 GENERAL	5100 Administration	6413 Assessment Management Services	47,200.00
101 GENERAL	5100 Administration	6420 Occupational Health Testing	2,000.00
101 GENERAL	5100 Administration	6421 Labor Negotiating Services	35,000.00
101 GENERAL	5100 Administration	6422 Ergonomic Evaluation	1,000.00
101 GENERAL	5100 Administration	6423 Human Resources Legal Services	35,000.00
101 GENERAL	5100 Administration	6424 Section 125 Plan Admin Fees	1,600.00
101 GENERAL	5100 Administration	6425 Recruitment Services	5,000.00
101 GENERAL	5100 Administration	6429 Other Professional Services - Human Resources	24,500.00
101 GENERAL	5100 Administration	6472 Legal Counsel	15,000.00
101 GENERAL	5100 Administration	6474 Environmental Impact Report Consultants	30,000.00
101 GENERAL	5100 Administration	6510 Pooled Worker's Compensation	233,059.00
101 GENERAL	5100 Administration	6511 Pooled Liability	170,851.00
101 GENERAL	5100 Administration	6512 Pooled Auto Physical Damage	12,966.00
101 GENERAL	5100 Administration	6513 Group Property	32,755.00
101 GENERAL	5100 Administration	6514 Group Employee Bond	1,895.00
101 GENERAL	5100 Administration	6515 Aircraft Excess Coverage	4,474.00
101 GENERAL	5100 Administration	6518 Insurance Administrative Services	2,482.00
101 GENERAL	5100 Administration	6520 MVCAC	12,000.00
101 GENERAL	5100 Administration	6521 CSDA	9,500.00
101 GENERAL	5100 Administration	6522 LAFCO-Sonoma	20,000.00
101 GENERAL	5100 Administration	6523 American Mosquito Control	8,000.00
101 GENERAL	5100 Administration	6529 Other Memberships and Subscriptions	2,306.00
101 GENERAL	5100 Administration	6531 Newspaper and Legal Notices	2,500.00
101 GENERAL	5100 Administration	6550 AT&T	1,680.00

Attachment A
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Operating and Capital Budget 2024/25

Fund	Account	Object	2024/25
101 GENERAL	5100 Administration	6551 Comcast	3,420.00
101 GENERAL	5100 Administration	6553 Purchase and Maintain Cell Phones	3,000.00
101 GENERAL	5100 Administration	6554 Cell Phone Services	44,400.00
101 GENERAL	5100 Administration	6560 Employee Training	24,000.00
101 GENERAL	5100 Administration	6561 Employee Recognition	1,900.00
101 GENERAL	5100 Administration	6562 Trustee Training and Education	1,000.00
101 GENERAL	5100 Administration	6570 Staff Travel	29,500.00
101 GENERAL	5100 Administration	6571 Trustee Travel	6,000.00
101 GENERAL	5100 Administration	6580 Use Tax	8,000.00
101 GENERAL	5100 Administration	6582 Revenue Collection Fees (Marin)	120,000.00
101 GENERAL	5100 Administration	6583 Revenue Collection Fees (Sonoma)	44,000.00
101 GENERAL	5100 Administration	6589 Other Fees, Permits and Taxes	500.00
101 GENERAL	5100 Administration	6590 Copy Machine Lease	3,986.00
101 GENERAL	5100 Administration	6591 Postage Machine Lease	1,170.00
101 GENERAL	5100 Administration	6910 Contingency	23,000.00
101 GENERAL	5100 Administration	6990 Transfers Out	789,520.00
101 GENERAL	5200 Lab	6010 Salaries and Wages	404,552.00
101 GENERAL	5200 Lab	6015 Seasonal Wages	75,060.00
101 GENERAL	5200 Lab	6022 Medicare Employer portion	6,954.00
101 GENERAL	5200 Lab	6023 FICA (Social Security)	4,653.00
101 GENERAL	5200 Lab	6059 State Unemployment	1,610.00
101 GENERAL	5200 Lab	6110 Uniforms	700.00
101 GENERAL	5200 Lab	6129 Other Clothing and Safety Supplies	250.00
101 GENERAL	5200 Lab	6139 Other Food and Household Supplies	250.00
101 GENERAL	5200 Lab	6140 Office Supplies	200.00
101 GENERAL	5200 Lab	6149 Other Office Expense	200.00
101 GENERAL	5200 Lab	6150 Surveillance Supplies	2,500.00
101 GENERAL	5200 Lab	6151 RT PCR Supplies	5,500.00
101 GENERAL	5200 Lab	6159 Other Lab Supplies	1,000.00
101 GENERAL	5200 Lab	6220 Mosquito Traps	2,700.00
101 GENERAL	5200 Lab	6239 Other Field Equipment	1,600.00
101 GENERAL	5200 Lab	6351 Lab Equipment	3,500.00
101 GENERAL	5200 Lab	6452 Disease Surveillance and Testing (DART)	18,000.00
101 GENERAL	5200 Lab	6457 Research	500.00
101 GENERAL	5200 Lab	6529 Other Memberships and Subscriptions	250.00
101 GENERAL	5300 Operations	6010 Salaries and Wages	2,831,748.00
101 GENERAL	5300 Operations	6012 Marin County Emp Retirement Assoc. (MCERA) †	13,320.00
101 GENERAL	5300 Operations	6014 Overtime	17,000.00
101 GENERAL	5300 Operations	6015 Seasonal Wages	179,310.00
101 GENERAL	5300 Operations	6022 Medicare Employer portion	43,660.00
101 GENERAL	5300 Operations	6023 FICA (Social Security)	11,117.00
101 GENERAL	5300 Operations	6059 State Unemployment	9,660.00
101 GENERAL	5300 Operations	6110 Uniforms	30,680.00
101 GENERAL	5300 Operations	6111 Personnel Truck Equipment	3,200.00
101 GENERAL	5300 Operations	6112 Coats, Rain Gear and Boots	3,700.00
101 GENERAL	5300 Operations	6113 Yellow Jackets - Suits and Gloves	1,500.00
101 GENERAL	5300 Operations	6115 Eye Wear, Wash and Eye Glass Wipes	1,400.00
101 GENERAL	5300 Operations	6116 First Aid Supplies and Kits	3,400.00
101 GENERAL	5300 Operations	6129 Other Clothing and Safety Supplies	4,892.00
101 GENERAL	5300 Operations	6140 Office Supplies	500.00
101 GENERAL	5300 Operations	6160 Pyrocidide	14,000.00
101 GENERAL	5300 Operations	6161 Bti Liquid	110,000.00
101 GENERAL	5300 Operations	6162 Bti Granules	20,500.00
101 GENERAL	5300 Operations	6163 Larvicide Oil	5,000.00
101 GENERAL	5300 Operations	6164 Zenivex	9,800.00
101 GENERAL	5300 Operations	6165 Methoprene Liquid	47,000.00
101 GENERAL	5300 Operations	6166 Methoprene Briquettes	45,400.00
101 GENERAL	5300 Operations	6167 30 Day Briquettes	600.00
101 GENERAL	5300 Operations	6168 Methoprene Pellets	192,000.00

Attachment A
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Operating and Capital Budget 2024/25

Fund	Account	Object	2024/25
101 GENERAL	5300 Operations	6169 Bacillus Sphaericus FG	102,000.00
101 GENERAL	5300 Operations	6170 BACILLUS SPHAERICUS/Bti GRANULES	217,000.00
101 GENERAL	5300 Operations	6171 BACILLUS SPHAERICUS WDG	6,800.00
101 GENERAL	5300 Operations	6172 Bacillus Sphaericus/Bti WSP	3,500.00
101 GENERAL	5300 Operations	6173 New Products and Trials	1,500.00
101 GENERAL	5300 Operations	6174 Spinosad	85,000.00
101 GENERAL	5300 Operations	6175 Wasp Freeze	300.00
101 GENERAL	5300 Operations	6176 Drione	20,200.00
101 GENERAL	5300 Operations	6177 Dry Ice	22,000.00
101 GENERAL	5300 Operations	6185 Fish Supplies	2,000.00
101 GENERAL	5300 Operations	6189 Other Agricultural and Operational Supplies	600.00
101 GENERAL	5300 Operations	6210 Respirators	1,550.00
101 GENERAL	5300 Operations	6211 Ear Wear	600.00
101 GENERAL	5300 Operations	6219 Other Safety Equipment	450.00
101 GENERAL	5300 Operations	6220 Mosquito Traps	2,000.00
101 GENERAL	5300 Operations	6223 Backpack Foggers	4,000.00
101 GENERAL	5300 Operations	6225 Backpack Granulator	1,500.00
101 GENERAL	5300 Operations	6226 Field Tools	1,400.00
101 GENERAL	5300 Operations	6227 YJ Field Equipment	1,700.00
101 GENERAL	5300 Operations	6228 UAS Drone Equipment	2,500.00
101 GENERAL	5300 Operations	6239 Other Field Equipment	500.00
101 GENERAL	5300 Operations	6450 Aerial Surveillance - Swimming Pools	26,000.00
101 GENERAL	5300 Operations	6451 Aerial Application- Helicopter	225,000.00
101 GENERAL	5300 Operations	6544 Hydrant Water	1,750.00
101 GENERAL	5300 Operations	6589 Other Fees, Permits and Taxes	4,000.00
101 GENERAL	5400 Shop	6010 Salaries and Wages	225,438.00
101 GENERAL	5400 Shop	6014 Overtime	1,000.00
101 GENERAL	5400 Shop	6022 Medicare Employer portion	3,269.00
101 GENERAL	5400 Shop	6059 State Unemployment	644.00
101 GENERAL	5400 Shop	6129 Other Clothing and Safety Supplies	2,400.00
101 GENERAL	5400 Shop	6139 Other Food and Household Supplies	600.00
101 GENERAL	5400 Shop	6190 Fuel and Oil	160,000.00
101 GENERAL	5400 Shop	6213 Fire Extinguishers	3,200.00
101 GENERAL	5400 Shop	6240 Hand Tools	1,200.00
101 GENERAL	5400 Shop	6241 Garage Equipment	1,000.00
101 GENERAL	5400 Shop	6242 Power Tools	1,000.00
101 GENERAL	5400 Shop	6243 Steel	1,500.00
101 GENERAL	5400 Shop	6249 Other Tools	1,000.00
101 GENERAL	5400 Shop	6311 Vehicle Maintenance	26,000.00
101 GENERAL	5400 Shop	6312 Trailer Repair	1,000.00
101 GENERAL	5400 Shop	6313 ATV/UTV Repair	1,000.00
101 GENERAL	5400 Shop	6314 ARGO Repair	20,000.00
101 GENERAL	5400 Shop	6315 Truck Mount Water Tanks	700.00
101 GENERAL	5400 Shop	6317 Boats and Forklifts	1,000.00
101 GENERAL	5400 Shop	6318 Large Field Equipment	600.00
101 GENERAL	5400 Shop	6330 Power Application Equipment	1,500.00
101 GENERAL	5400 Shop	6331 Foggers	500.00
101 GENERAL	5400 Shop	6332 Mosquito Traps	500.00
101 GENERAL	5400 Shop	6333 Field Equipment	1,000.00
101 GENERAL	5400 Shop	6339 Other Field and Application Equipment	500.00
101 GENERAL	5400 Shop	6340 Shop	1,500.00
101 GENERAL	5400 Shop	6341 Vehicle Storage/Garage	500.00
101 GENERAL	5400 Shop	6342 Admin Building	10,000.00
101 GENERAL	5400 Shop	6343 Grounds	10,000.00
101 GENERAL	5400 Shop	6345 HVAC	12,000.00
101 GENERAL	5400 Shop	6346 Aboveground Tank Maintenance	3,200.00
101 GENERAL	5400 Shop	6350 Hazardous Materials Cleaning	9,000.00
101 GENERAL	5400 Shop	6359 Other Maintenance and Repair	600.00
101 GENERAL	5400 Shop	6453 Alarm Services	6,000.00

Attachment A
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Operating and Capital Budget 2024/25

Fund	Account	Object	2024/25
101 GENERAL	5400 Shop	6454 Janitorial Services	26,609.00
101 GENERAL	5400 Shop	6455 Landscape Services	10,000.00
101 GENERAL	5400 Shop	6489 Other Professional Services	2,000.00
101 GENERAL	5400 Shop	6540 Solid Waste Collection and Disposal	5,100.00
101 GENERAL	5400 Shop	6541 Gas and Electricity	38,988.00
101 GENERAL	5400 Shop	6542 Water and Sewer	10,920.00
101 GENERAL	5400 Shop	6543 Water - Irrigation/Industrial	5,880.00
101 GENERAL	5400 Shop	6581 Waste Discharge Permit (SWRCB)	3,800.00
101 GENERAL	5400 Shop	6584 Hazmat Permit	1,500.00
101 GENERAL	5400 Shop	6589 Other Fees, Permits and Taxes	2,000.00
101 GENERAL	5500 Community Outreach and Education	6010 Salaries and Wages	386,303.00
101 GENERAL	5500 Community Outreach and Education	6012 Marin County Emp Retirement Assoc. (MCERA) †	15,384.00
101 GENERAL	5500 Community Outreach and Education	6014 Overtime	7,000.00
101 GENERAL	5500 Community Outreach and Education	6022 Medicare Employer portion	5,601.00
101 GENERAL	5500 Community Outreach and Education	6059 State Unemployment	966.00
101 GENERAL	5500 Community Outreach and Education	6144 Presentation Supplies	23,500.00
101 GENERAL	5500 Community Outreach and Education	6145 Other Outreach and Education Supplies	27,400.00
101 GENERAL	5500 Community Outreach and Education	6470 Printing Services	9,000.00
101 GENERAL	5500 Community Outreach and Education	6530 Public Relations Newspaper Articles	40,000.00
101 GENERAL	5500 Community Outreach and Education	6532 Digital Advertising	65,000.00
101 GENERAL	5500 Community Outreach and Education	6533 Radio Advertising	44,000.00
101 GENERAL	5500 Community Outreach and Education	6534 Outdoor Advertising	65,000.00
101 GENERAL	5500 Community Outreach and Education	6552 Communication/Notification System	21,000.00
101 GENERAL	5500 Community Outreach and Education	6593 Booth Rental	5,500.00
101 GENERAL	5600 Information Technology	6143 Printer Cartridges and Supplies	4,700.00
101 GENERAL	5600 Information Technology	6252 Computers and Laptops	13,500.00
101 GENERAL	5600 Information Technology	6253 Security Equipment	11,000.00
101 GENERAL	5600 Information Technology	6254 Phone Equipment	1,000.00
101 GENERAL	5600 Information Technology	6255 Computer Software	18,950.00
101 GENERAL	5600 Information Technology	6256 Printers	4,230.00
101 GENERAL	5600 Information Technology	6257 Computer Network and Storage	1,860.00
101 GENERAL	5600 Information Technology	6259 Other Computer Equipment/Tools	1,500.00
101 GENERAL	5600 Information Technology	6431 GIS Tracking System Maintenance Agreement	8,950.00
101 GENERAL	5600 Information Technology	6432 Network and IT Consulting Services	66,000.00
101 GENERAL	5600 Information Technology	6433 Remote Backup Service	1,000.00
101 GENERAL	5600 Information Technology	6434 Financial System Maintenance Agreement	11,735.00
101 GENERAL	5600 Information Technology	6435 Web Design, Hosting and Photography	9,000.00
101 GENERAL	5600 Information Technology	6436 Phone System	6,480.00
			<u>\$11,447,527.00</u>

Attachment A
 MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
 Operating and Capital Budget 2024/25

Fund	Account	Object	2024/25
301 CAPITAL PROJECTS	5900 Non-Departmental	6351 Lab Equipment	52,000.00
301 CAPITAL PROJECTS	5900 Non-Departmental	6489 Other Professional Services	300,000.00
301 CAPITAL PROJECTS	5900 Non-Departmental	6840 Structures and Improvements	40,000.00
301 CAPITAL PROJECTS	5900 Non-Departmental	6850 Office Furniture	46,000.00
301 CAPITAL PROJECTS	5900 Non-Departmental	6870 Field Equipment	156,420.00
301 CAPITAL PROJECTS	5900 Non-Departmental	6880 Vehicles	74,000.00
			<u>\$668,420.00</u>

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

ESTABLISHING THE LIST OF AUTHORIZED POSITIONS

WHEREAS, the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District must adopt a list of authorized positions each fiscal year, and

WHEREAS, the Executive and Budget committees have reviewed and amended the proposed authorized positions for consideration by the Board of Trustees, and

WHEREAS, the Board of Trustees considered the authorized positions on May 8 and, provided opportunity for and received public comments, regarding the proposed changes.

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

1. Ratify the authorized positions as depicted in the attached Exhibit A.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 12, 2024, by the following roll call vote:

	Yes	No	Abstain	Absent
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
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"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Cathy Benediktsson
Secretary, Board of Trustees

Carol Pigoni
President, Board of Trustees



Exhibit A - Authorized Positions

Classification	Total Emp	Department	Unit	Annual Salary				
				Step 1	Step 2	Step 3	Step 4	
Regular Employees								
Administrative Clerk	1	ADMINISTRATION	General	\$ 56,641	\$ 59,473	\$ 62,446	\$ 65,569	
Administrative Services Manager	1	ADMINISTRATION	Resolution	\$ 143,850			\$ 166,455	
Administrative Technician Confidential	1	ADMINISTRATION	Management/Conf.	\$ 72,821	\$ 76,461	\$ 80,285	\$ 84,299	
District Manager	1	ADMINISTRATION	Contract				\$ 220,000	
Human Resources Technician (50% FTE)	1	ADMINISTRATION	Management/Conf.	\$ 36,410	\$ 38,231	\$ 40,142	\$ 42,150	
Education Programs Specialist	1	COMMUNITY OUTREACH	General	\$ 88,735	\$ 92,274	\$ 95,958	\$ 99,816	
Environmental Programs Manager (Unfilled)	1	COMMUNITY OUTREACH	Management/Conf.	\$ 128,050	\$ 134,455	\$ 141,167	\$ 148,229 (A)	
Public Information Officer	1	COMMUNITY OUTREACH	Management/Conf.	\$ 104,716	\$ 109,950	\$ 115,447	\$ 121,222	
Biologist	1	LAB	General	\$ 106,514	\$ 110,886	\$ 115,491	\$ 120,374	
Lead Biologist	1	LAB	General	\$ 111,836	\$ 116,427	\$ 121,267	\$ 126,384	
Scientific Programs Manager	1	LAB	Management/Conf.	\$ 123,014	\$ 127,940	\$ 133,029	\$ 139,921	
Assistant District Manager	1	OPERATIONS	Resolution	\$ 155,358			\$ 179,771	
Environmental Biologist (Unfilled)	1	OPERATIONS	General	\$ 111,836	\$ 116,427	\$ 121,267	\$ 126,384 (A)	
Field Supervisor	3	OPERATIONS	General	\$ 106,774	\$ 111,826	\$ 117,128	\$ 122,739	
Rodent Control Specialist	1	OPERATIONS	General	\$ 90,636	\$ 95,065	\$ 99,234	\$ 104,059	
Source Reduction/Wastewater Spec.	1	OPERATIONS	General	\$ 90,636	\$ 95,065	\$ 99,234	\$ 104,059	
Vector Control Technician	18	OPERATIONS	General	\$ 90,636	\$ 95,065	\$ 99,234	\$ 104,059	
Mechanic/Facilities Assistant	1	SHOP	General	\$ 95,167	\$ 99,847	\$ 104,217	\$ 109,276	
Mechanic/Facilities Manager	1	SHOP	Management/Conf.	\$ 104,091	\$ 109,567	\$ 115,337	\$ 121,229	
Total Full-time Employees	37	(A) 2 Unfilled positions						
Total Part-time Employees	1							
				Season 1	Season 2	Season 3	Season 4	Season 5
Seasonal/Hourly: Receptionist	1	ADMINISTRATION	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Seasonal/Hourly: Lab Assistant	2	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Seasonal/Hourly: Field Assistant	5	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Total Seasonal Employees	8							
Trustee (18 Filled and 6 Unfilled)		ADMINISTRATION	monthly	\$	100			