

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
BOARD MEETING**

DATE: May 13, 2020
TIME: 7:00 PM (Zoom Meeting Room will open at 6:45 p.m.)
LOCATION: **Teleconference – See Below**

Please note that due to the Sonoma and Marin Counties Health Services and State of California Shelter in Place Orders, options for observing the Board Meeting and for submitting communication regarding the meetings have changed. The Board of Trustees will participate remotely via teleconferencing, as authorized by the Governor's Executive Order N-29-20. All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below

The Board Meeting Teleconference:

Click the link on the District's website, <https://www.ms mosquito.org/board-meetings>, to watch live-streamed meetings. The unique link for each meeting is found on the first page of the applicable agenda.

Public Communication:

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

The public may submit comments by:

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

[Zoom Meeting Link](#)

The Webinar ID is 884-9550-2901

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

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

**BOARD OF TRUSTEES
MAY 13, 2020
BOARD MEETING
AGENDA**

*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	Ranjiv Khush, San Anselmo
Gail Bloom, Larkspur	Matthew Naythons, Sausalito
Tamara Davis, Sonoma Co. at Large	Monique Predovich, Ross
Art Deicke, Santa Rosa	Herb Rowland, Jr., Novato
Julia Ettlin, Windsor	Ed Schulze, Marin Co. at Large
Laurie Gallian, Sonoma	Richard Snyder, Belvedere (<i>Secretary</i>)
Una Glass, Sebastopol	Michael Thompson, Rohnert Park (<i>Second V.P.</i>)
Pamela Harlem, San Rafael (<i>First V.P.</i>)	David Witt, Mill Valley
Susan Hootkins, Petaluma	Shaun McCaffery, Healdsburg
	Carol Pigoni, Cloverdale (<i>President</i>)

Open Seats:

Corte Madera, Cotati, one Marin County at Large, one Sonoma County at Large and Tiburon

4. **APPOINTMENT OF NEW TRUSTEE**
Please welcome Monique Predovich, the new Trustee recently appointed by the Town of Ross.

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.

5. **PUBLIC TIME**

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

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

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

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

6. **CONSENT CALENDAR**

A. APPROVAL OF AGENDA

B.* MINUTES – Minutes for Board Meeting held on March 11, 2020.

C.* FINANCIAL

Warrants – March 2020

March Payroll: \$182,959.52

March Expenditures: \$612,966.12

Total: \$795,925.64

D.* FINANCIAL

Warrants – April 2020

April Payroll: \$193,771.41

April Expenditures: \$426,068.45

Total: \$619,839.86

ACTION NEEDED

INFORMATION ENCLOSED

E. ENDING ACCOUNT BALANCES:

Operating Fund: \$11,481,153.87

F.* 3rd QUARTER FINANCIAL STATEMENT FOR FY 2019/20

INFORMATION ENCLOSED

7. **NEW BUSINESS**

- A.* “Special Contribution Due to Reserve Restructure.” Presentation by Marilyn Oliver, Vice President, Bartel & Associates.**
See attached staff report.

ACTION NEEDED

RECOMMENDED ACTIONS:

1. Review and discuss Ms. Oliver’s presentation and the special contribution report.
2. Consider a motion to accept the report with any amendments the Board considers necessary.

INFORMATION ENCLOSED

- B.* Proposed Budget for Fiscal Year (FY) 2020-21: Presentation by staff and recommendation by the Budget Committee. Please refer to the enclosed proposed Annual Budget and the Budget Highlights document.**

ACTION NEEDED

BUDGET COMMITTEE AND STAFF RECOMMENDATION: Review and discuss the initial draft of the FY 20-21 budget. Consider a motion providing direction to staff, who will return to the Board’s June 10th meeting with a final version for the Board’s consideration.

INFORMATION ENCLOSED

- C.* Resolution No. 2019/20-02**

A Resolution of Intention to Levy Assessments for FY 2020/21, Preliminarily Approving Engineer’s Report for the Marin/Sonoma Mosquito and Vector Control District, Vector Control Assessment District (Assessment No. 1).

ACTION NEEDED

STAFF RECOMMENDATION: Consider a motion to approve Resolution No. 2019/20-02

INFORMATION ENCLOSED

- D.* Resolution No. 2019/20-03**

A Resolution of Intention to Levy Assessments for FY 2020/21, 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

STAFF RECOMMENDATION: Consider a motion to approve Resolution No. 2019/20-03

INFORMATION ENCLOSED

E.* Public Hearing June 10, 2020

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

STAFF RECOMMENDATION: Schedule a Hearing for June 10, 2020

INFORMATION ENCLOSED

F.* Proposed Successor Agreement with the West Marin Mosquito Council (WMMC)

Staff Report: Following direction from the Board in December 2015, the District's ad hoc West Marin Committee and staff held a series of meetings to discuss the format and content of a proposed agreement between the District and the WMMC. The meetings, which were held at the Marin County Civic Center under the facilitation of then-Supervisor Steve Kinsey resulted in a four-year Agreement that was approved by the Board in May 2016. This agreement replaced the former "Statement of Intent" issued by the District that continued the provisions of an earlier 2007 Agreement between the parties.

From 2016 to the present, supervisory and management staff met regularly with WMMC representatives to discuss the implementation of the agreement and to review the District's database records of materials used and treatment methods. Much good mosquito prevention and control work has been carried out and both parties have been satisfied with the terms of the agreement. Recently, WMMC representatives reviewed and approved the attached proposed successor agreement, which would run until May 2024.

Apart from the dates, the only significant difference between the 2016 agreement and the new one before the Board tonight is a change in the name of the material listed as "Merus 2.0." The active ingredient remains the same, but because the manufacturer periodically updates this product formulation and changes the version number, the name was changed to simply "Merus" in the new agreement.

Staff worked with WMMC representatives to incorporate a few non-substantive modifications for clarity and to remove redundant language that pertained to only the first year of the 2016 agreement.

Over the preceding four years, the agreement has worked well for the District and WMMC, so execution of a new four-year agreement is recommended.

ACTION NEEDED

Staff Recommendation: Consider a motion to approve the attached four-year Agreement between the District and the West Marin Mosquito Council.

INFORMATION ENCLOSED

8. COMMITTEE & STAFF REPORTS

- A. Executive Committee**
Report by President Carol Pigoni

9.* MANAGER'S REPORTS

INFORMATION ENCLOSED

10. WRITTEN COMMUNICATIONS

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

11. OPEN TIME FOR BOARD OR STAFF COMMENTS

12. ADJOURNMENT

Following Adjournment:

- A. Closed Session pursuant to California Government Code Section
54957.6**

CONFERENCE WITH LABOR NEGOTIATORS

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

Employee Organization: Western Council of Engineers

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

March 11, 2020

MINUTES

1. CALL TO ORDER

President Pigoni called the meeting to order at 7:02 pm.

President Pigoni noted that Item 7A, New Business was removed from the agenda and will be addressed at a subsequent meeting.

Manager Smith addressed the board regarding Trustee Davis' absence, explaining that she had an unfortunate accident while attending the Vector Control Joint Powers Association (VCJPA) workshop/conference and was currently at home recuperating.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Members present:

Ackerman, Bruce	Khush, Ranjiv
Bloom, Gail	McCaffery, Shaun
Deicke, Art	Rowland Jr., Herb
Ettlin, Julia	Schulze, Ed
Gallian, Laurie	Snyder, Richard
Glass, Una <i>arrived at 7:08</i>	Thompson, Michael
Hootkins, Susan	Pigoni, Carol

Members absent:

Davis, Tamara
Harlem, Pamela
Naythons, Matthew
Witt, David

Open seats: Corte Madera, Cotati, one Marin County at Large, Ross, one Sonoma County at Large and Tiburon.

Others present:

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

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

4. **APPOINTMENT OF NEW TRUSTEE (TOWN OF WINDSOR)**

Ms. Julia Ettlin introduced herself, noting that she had worked for the Town of Windsor Public Works in the Operations Division for 25 years. She is a native of Novato but has lived in Windsor for 22 years. She remarked that she looked forward to bringing her perspective to the Board.

5. **PUBLIC TIME**

No public comment.

6. **CONSENT CALENDAR**

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

B. **MINUTES** – Minutes of the Board Meeting held January 15, 2020.

C. **FINANCIAL**

Warrants – January 2020

January Payroll: \$181,396.25

January Expenditures: \$278,731.73

Total: \$460,127.98

D. **FINANCIAL**

Warrants – February 2020

February Payroll: \$180,151.10

February Expenditures: \$340,966.43

Total: \$521,117.53

E. **ENDING ACCOUNT BALANCES:**

Operating Fund: \$10,571,576.38

It was M/S Trustee McCaffery/Trustee Gallian to accept the Consent Calendar with the change of removing Item A under New Business to be addressed at a future Board meeting:

Motion passed with:

Ayes: Trustee Ackerman, Trustee Bloom, Trustee Deicke, Trustee Ettlin, Trustee Gallian, Trustee Hootkins, Trustee Khush, Trustee McCaffery, Trustee Rowland, Trustee Schulze, Trustee Snyder, Trustee Thompson and Trustee Pigoni

No: (none)

Abstain: (none)

Absent: Trustee Davis, Trustee Glass, Trustee Harlem, Trustee Naythons and Trustee Witt

7. **NEW BUSINESS**

A. **Brief Reports by Trustees and Staff who attended the 2020 Mosquito Vector Control Association of California (MVCAC) Annual Conference**

This item was removed from the agenda to be addressed at a future meeting of the Board.

B. Report on the VCJPA 2020 Annual Workshop and Conference: February 2020

Manager Smith added to his written report, noting that the Vector Control Joint Powers Agency is in solid shape financially and organizationally. However, The District is likely to see some premium increases of between five to ten percent next year due to large losses suffered by the insurance industry in recent years, paying very large sums for damage caused by hurricanes and wildfires. The District's balance in the member contingency fund modestly exceeds the prudent minimum balance recommended by the JPA staff. Overall, the workshop was very informative about the JPA's many programs.

The training section of the workshop focused on the differences between leadership and management, and what it takes to develop balanced leaders in organizations.

C. Report and Recommendations by Municipal Resource Group (MRG)

Mike Oliver, Mike Bakaldin and Dana Shigley with MRG gave a PowerPoint presentation on the District's Capital Asset Replacement program update and Target Fund Balance analysis.

After reviewing the Capital Asset and Replacement program that was created by MRG in 2016, and with District staff's input, the asset list was modified to include only assets valued at more than \$5,000. The list of formerly capital assets (\$500 to \$4,999) was removed and the totals were incorporated in a separate analysis that annualized the projected increase in operating costs. This assists District staff during the preparation of the annual draft budget. In addition, MRG developed several funding options for the Capital Replacement Program. A primary aim was to add predictability to the capital replacement plan's annual costs while ensuring that adequate funds are available each year.

As MRG conducted the analysis of the Target Fund Balance Policy they bore in mind the financial demands of the reworked capital replacement program, as well as the District's desire to make better use of its fund balances. The recommendations and alternatives provided in the report were designed to reduce the District's unfunded liabilities, preserve adequate reserves, improve yearly cash flow and help protect annual budgets from future economic downturns. *(Complete report was included in the March 11, 2020 board packet)*

It was M/S Trustee Snyder/Trustee Gallian to authorize staff to work with an Actuarial service and any other necessary resources to determine recommendations and sub-recommendations. Staff was further directed to prepare a resolution for the Board's future consideration and to prepare a draft budget showing a projection of one or two years illustrating the effects of adopting the recommendations, and also to incorporate the projections into the NBS longer term financial forecast:

Motion passed with:

Ayes: Trustee Ackerman, Trustee Bloom, Trustee Deicke, Trustee Ettlin, Trustee Gallian, Trustee Glass, Trustee Hootkins, Trustee Khush, Trustee McCaffery, Trustee Rowland, Trustee Schulze, Trustee Snyder, Trustee Thompson and Trustee Pigoni

No: (none)

Abstain: (none)

Absent: Trustee Davis, Trustee Harlem, Trustee Naythons and Trustee Witt

D. Development of Unmanned Aerial Systems (UAS) Program

Manager Smith explained that staff has been closely following the progress of some other mosquito districts that have already established the UAS program. Staff are currently working on the initial stages of developing a program such as passing the Federal Aviation Administration's Part 107 Remote Pilot Certification, applying for a Certificate of Waiver/Authorization from the FAA after the purchase of at least one UAS (drone). As part of the program, it will be necessary to invest in hands-on flight training and prepare various policies pertaining to the UAS, such as privacy policy governing the use of imagery collected by the onboard systems. Operations staff considers that UAS may prove particularly useful by conducting relatively small-scale aerial treatments that presently necessitate using either all-terrain vehicles on the ground or flying a manned helicopter.

For evaluation and training purposes, the District is proposing to purchase a relatively inexpensive unit such as the DJI Phantom 4. Assistant Manager Hawk added that it has been beneficial to see other districts lead the charge on this program, allowing us the opportunity to learn from them.

**E. Closed Session pursuant to California Government Code Section 54957.6
CONFERENCE WITH LABOR NEGOTIATORS**

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

Employee Organization: Western Council of Engineers

F. Reconvene to Open Session. Report from closed session (if any)

This item was moved to be discussed after Committee and Staff Reports, Item 8.

8. COMMITTEE & STAFF REPORTS

A. Executive Committee

President Pigoni stated the committee met jointly with the Budget Committee on February 26. At this meeting the members viewed the earlier version of the presentation given by MRG. A consensus was reached on certain changes to the initial draft of MRG's report and these had been incorporated in the

updated report presented to the Board. Staff gave a synopsis of the current fiscal year financial performance, which was closely tracking the amended budget, and considered the proposed timeline of the FY 2020-21 budget. The Executive Committee also discussed with staff the progress being made on various projects. The landscaping project is currently making headway, the proposal to shorten the board minutes to “action only” minutes has now been referred to the Policy Committee for review and is to be written into a policy. Plans for the new storage shed facility are underway but delayed due to the City’s request for structural design calculations. The new temporary receptionist was coming on board next week, and an offer to the new Education Program Specialist was planned for the following week. Recruitments were currently underway for Operations and Laboratory seasonal staff. Recruitments for a new Field Supervisor position and a Vector Control Technician will be held soon. Progress had been made on updating the District Employee Policy Manual and this should soon be under discussion with the Employee’s Union. Lastly, there was discussion about creating a District Operations Policy Manual to contain new and planned policies that are not a good fit for the Board Policy Manual or Employee Policy Manual.

B. Budget Committee

Trustee Bloom stated that she was impressed with MRG’s presentation and how well they wove together a lot of the underlying questions. Ms. Bloom also queried whether there was an advantage to paying the recommended lump sum OPEB contribution in one year, versus spreading it out over a two-year period.

Taken out of sequence

**E. Closed Session pursuant to California Government Code Section 54957.6
CONFERENCE WITH LABOR NEGOTIATORS**

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

Employee Organization: Western Council of Engineers

F. Reconvene to Open Session. Report from closed session (if any)

President Pigoni reported that direction had been given to the District’s labor negotiators.

9. MANAGER’S REPORT

Manager Smith offered to take questions on the written report, adding that the American Mosquito Control Association (AMCA) annual conference set for March 16 – 20 in Portland, Oregon was recently canceled due to the Coronavirus outbreak. The District may have to absorb the cost difference for canceling flights and planned

to request refunds of the conference registration fees. He went on to note that the Mosquito & Vector Control Association of California's (MVCAC) annual conference will be held in Monterey next year in late January. (*Manager and Assistant Manager's reports were included in the March Board packet*)

9. WRITTEN COMMUNICATIONS

No written communications.

10. OPEN TIME FOR BOARD OR STAFF COMMENTS

Trustee Snyder requested that an amendment be made to the District's bylaws to allow for telephone conferencing or to possibly upgrade our system capabilities to allow for video conferencing at meetings in case board members are unable to attend due to being quarantined because of the Coronavirus that is now declared a world pandemic. Manager Smith responded that he is currently looking into this possibility with General Counsel. Manager Smith referred to certain Brown Act provisions that governed teleconferenced meetings and stated that he would advise the Board further after he had looked into these requirements with counsel advice.

Trustee Gallian pointed out that her name was noted as absent on a few of the motions on the January minutes that were just passed. She asked for the corrections to be made and staff agreed to correct the error.

Trustee Khush noted that he recently made his annual appearance at the San Anselmo Town Council meeting to give an update on the District's activities. He stated the Town has two new Council members and that the Council was pleased to hear the District is not going forward with a proposed benefit assessment this year.

11. ADJOURNMENT

There being no further business to come before the Board, it was M/S Trustee Schulze/Trustee Snyder to adjourn the meeting at 9:43 pm with the next meeting to be held on May 13, 2020.

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Board of Trustees

Date of Approval

Marin/Sonoma Mosquito & Vector Control District
 Fulltime Payroll
 Paydate 3/1-3/15/20

Check/Voucher	Check Type	Check Date	Employee Id	Employee Name	Net Amount	Dir Dep
431	Regular	3/13/2020	114	Crayne, Jennifer M	2,967.87	2,967.87
432	Regular	3/13/2020	83	Delsid, Paula A	226.71	226.71
433	Regular	3/13/2020	87	Smith, Philip D	5,441.57	5,441.57
434	Regular	3/13/2020	81	Williams, Dawn A	1,976.50	1,976.50
435	Regular	3/13/2020	60	Brooks, Sarah M	3,040.54	3,040.54
436	Regular	3/13/2020	64	Holt, Kristen A	2,986.94	2,986.94
437	Regular	3/13/2020	118	Liebman, Kelly A	3,094.34	3,094.34
438	Regular	3/13/2020	62	Beardsley, Kevin G	1,948.00	1,948.00
439	Regular	3/13/2020	86	Beck, David G	2,777.76	2,777.76
440	Regular	3/13/2020	26	Cole, Michael S	2,998.91	2,998.91
441	Regular	3/13/2020	76	Engh, Eric S	2,741.43	2,741.43
442	Regular	3/13/2020	55	Hawk, Erik T	4,045.46	4,045.46
443	Regular	3/13/2020	93	Karinen, Kasey L	2,341.88	2,341.88
444	Regular	3/13/2020	48	Leslie, Daniel W	3,002.82	3,002.82
445	Regular	3/13/2020	74	Miller, Steven L	2,550.13	2,550.13
446	Regular	3/13/2020	63	Mohrman Jr, John C	2,702.51	2,702.51
447	Regular	3/13/2020	52	Morton, Robert D	2,606.97	2,606.97
448	Regular	3/13/2020	61	Nadale, Marc A	2,651.81	2,651.81
449	Regular	3/13/2020	96	Newman, Jared K	2,195.91	2,195.91
450	Regular	3/13/2020	34	Ohlinger, Bruce R	2,127.68	2,127.68
451	Regular	3/13/2020	58	Petersen, Jeffery R	2,723.79	2,723.79
452	Regular	3/13/2020	67	Picinich, Nick A	2,205.78	2,205.78
453	Regular	3/13/2020	40	Reed, Nathen C	3,112.72	3,112.72
454	Regular	3/13/2020	53	Russo Jr, Anthony J	2,779.77	2,779.77
455	Regular	3/13/2020	45	Sequeira, Jason A	3,057.70	3,057.70
456	Regular	3/13/2020	106	Smith, James L	2,409.96	2,409.96
457	Regular	3/13/2020	68	Tescallo, Joseph A	1,597.26	1,597.26
458	Regular	3/13/2020	56	Thomas-Nett, Teresa A	2,407.33	2,407.33
459	Regular	3/13/2020	120	Tyner, Keith W	2,635.00	2,635.00
460	Regular	3/13/2020	54	Wells, Michael L	2,616.07	2,616.07
461	Regular	3/13/2020	28	Delucchi, Steven A	3,823.43	3,823.43
462	Regular	3/13/2020	104	McGovern, Robert A	2,998.76	2,998.76
463	Regular	3/13/2020	37	Sequeira, Nizza N	3,018.49	3,018.49

Totals for Payroll Checks	33 Items				89,811.80	89,811.80
Totals:		Check Type	Count		Net Amount	Dir Dep
		Regular	33		89,811.80	89,811.80
		Totals	33		89,811.80	89,811.80

Report Totals

	Check Type	Count	Net Amount	Dir Dep
	Regular	33	89,811.80	89,811.80
	Totals	33	89,811.80	89,811.80

Marin/Sonoma Mosquito & Vector Control District
Fulltime Payroll
March 30,2020

Check/Voucher	Check Type	Check Date	Employee Id	Employee Name	Net Amount	Dir Dep
468	Regular	3/30/2020	114	Crayne, Jennifer M	2,967.87	2,967.87
469	Regular	3/30/2020	83	Delsid, Paula A	307.30	307.30
470	Regular	3/30/2020	87	Smith, Philip D	5,441.57	5,441.57
471	Regular	3/30/2020	81	Williams, Dawn A	2,450.31	2,450.31
472	Regular	3/30/2020	60	Brooks, Sarah M	3,040.54	3,040.54
473	Regular	3/30/2020	64	Holt, Kristen A	2,986.94	2,986.94
474	Regular	3/30/2020	118	Liebman, Kelly A	3,094.34	3,094.34
475	Regular	3/30/2020	62	Beardsley, Kevin G	1,948.00	1,948.00
476	Regular	3/30/2020	86	Beck, David G	2,777.76	2,777.76
477	Regular	3/30/2020	26	Cole, Michael S	2,998.91	2,998.91
478	Regular	3/30/2020	76	Engl, Eric S	2,741.43	2,741.43
479	Regular	3/30/2020	55	Hawk, Erik T	4,045.46	4,045.46
480	Regular	3/30/2020	93	Karinen, Kasey L	2,341.88	2,341.88
481	Regular	3/30/2020	48	Leslie, Daniel W	3,002.82	3,002.82
482	Regular	3/30/2020	74	Miller, Steven L	2,550.13	2,550.13
483	Regular	3/30/2020	63	Mohrman Jr, John C	2,702.51	2,702.51
484	Regular	3/30/2020	52	Morton, Robert D	2,606.97	2,606.97
485	Regular	3/30/2020	61	Nadale, Marc A	2,651.81	2,651.81
486	Regular	3/30/2020	96	Newman, Jared K	2,195.91	2,195.91
487	Regular	3/30/2020	34	Ohlinger, Bruce R	2,127.68	2,127.68
488	Regular	3/30/2020	58	Petersen, Jeffery R	2,723.79	2,723.79
489	Regular	3/30/2020	67	Picinich, Nick A	2,205.78	2,205.78
490	Regular	3/30/2020	40	Reed, Nathen C	3,112.72	3,112.72
491	Regular	3/30/2020	53	Russo Jr, Anthony J	2,779.77	2,779.77
492	Regular	3/30/2020	45	Sequeira, Jason A	3,057.70	3,057.70
493	Regular	3/30/2020	106	Smith, James L	2,409.96	2,409.96
494	Regular	3/30/2020	68	Tescalco, Joseph A	1,597.26	1,597.26
495	Regular	3/30/2020	56	Thomas-Nett, Teresa A	2,407.33	2,407.33
496	Regular	3/30/2020	120	Tyner, Keith W	2,635.00	2,635.00
497	Regular	3/30/2020	54	Wells, Michael L	2,616.07	2,616.07
498	Regular	3/30/2020	28	Delucchi, Steven A	3,823.43	3,823.43
499	Regular	3/30/2020	104	McGovern, Robert A	2,998.76	2,998.76
500	Regular	3/30/2020	37	Sequeira, Nizza N	3,018.49	3,018.49

Totals for Payroll Checks	33 Items				90,366.20	90,366.20
----------------------------------	-----------------	--	--	--	------------------	------------------

Summary

Check Type	Count	Net Amount	Dir Dep
Regular	33	90,366.20	90,366.20
Totals	33	90,366.20	90,366.20

Report Totals

Check Type	Count	Net Amount	Dir Dep
Regular	33	90,366.20	90,366.20
Totals	33	90,366.20	90,366.20

Marin/Sonoma Mosquito & Vector Control District
Seasonal Employees
Paydate 3/30/20

Check/Voucher	Check Type	Check Date	Employee Id	Employee Name	Net Amount	Dir Dep
505	Regular	3/30/2020	123	Tomanek, Bonnie S	965.16	965.16
506	Regular	3/30/2020	124	Dreyer, Rebecca	651.88	651.88
507	Regular	3/30/2020	115	Ball, Bradley A	460.40	460.40
508	Regular	3/30/2020	119	Richtik, Raymond M	704.08	704.08
Totals for Payroll Checks		4 Items			2,781.52	2,781.52

Summary

Totals	Check Type	Count	Net Amount	Dir Dep
	Regular	4	2,781.52	2,781.52
	Totals	4	2,781.52	2,781.52

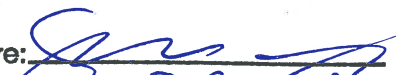

Report Totals

Check Type	Count	Net Amount	Dir Dep
Regular	4	2,781.52	2,781.52
Totals	4	2,781.52	2,781.52

Account	Date	Amount	Check	Description
H 7487	03/05/2020	105,456.85	806454275	ADAPCO, INC.
H 7487	03/05/2020	620.87	806454276	AIRGAS USA, LLC
H 7487	03/05/2020	19,995.00	806454277	ALPINE HELICOPTER SERVICE INC
H 7487	03/05/2020	206.43	806454278	AT & T
H 7487	03/05/2020	3,680.00	806454279	AVQUEST INSURANCE SERVICE
H 7487	03/05/2020	4,825.00	806454280	CALPERS 457 PLAN
H 7487	03/05/2020	214.79	806454281	CAPITOL ENQUIRY
H 7487	03/05/2020	1,962.39	806454282	CINTAS CORPORATION
H 7487	03/05/2020	31,556.65	806454283	CLARKE MOSQUITO CONTROL PRODUCTS, I
H 7487	03/05/2020	700.98	806454284	COMMON SENSE BUSINESS SOLUTIONS, IN
H 7487	03/05/2020	517.25	806454285	COMPLETE WELDERS SUPPLY, INC.
H 7487	03/05/2020	3,614.19	806454286	DELTA DENTAL OF CALIFORNIA
H 7487	03/05/2020	55.38	806454287	DISH
H 7487	03/05/2020	2,489.13	806454288	FASTSIGNS
H 7487	03/05/2020	1,752.00	806454289	FIVE THOUSAND FORMS
H 7487	03/05/2020	3,273.60	806454290	GOSECURE, INC.
H 7487	03/05/2020	16,310.00	806454291	GREEN VINE LANDSCAPING, INC.
H 7487	03/05/2020	182.84	806454292	THE HARTFORD
H 7487	03/05/2020	91.27	806454293	HOME DEPOT CREDIT SERVICES
H 7487	03/05/2020	175.89	806454294	INTERSTATE BATTERY SYSTEM
H 7487	03/05/2020	43.74	806454295	JAY'S ENGRAVING & RUBBER STAMPS
H 7487	03/05/2020	30.01	806454296	LARSENGINES
H 7487	03/05/2020	3,950.70	806454297	LIEBERT CASSIDY WHITMORE
H 7487	03/05/2020	318.00	806454298	KELLY LIEBMAN
H 7487	03/05/2020	37.31	806454299	LOWE'S BUSINESS ACCOUNT
H 7487	03/05/2020	265.40	806454300	MAILFINANCE
H 7487	03/05/2020	3,524.74	806454301	NATIONWIDE TRUST COMPANY, FSB
H 7487	03/05/2020	15,300.00	806454302	NORTH BAY COMMERCIAL SERVICES INC.
H 7487	03/05/2020	7,956.35	806454303	NORTH BAY PETROLEUM
H 7487	03/05/2020	352.80	806454304	NORTH BAY EQUIPMENT SERVICE & SALES
H 7487	03/05/2020	38,303.00	806454305	NOVATO CHEVROLET
H 7487	03/05/2020	910.40	806454306	REYFF ELECTRIC INC.
H 7487	03/05/2020	75.73	806454307	SANTA ROSA AUTO PARTS
H 7487	03/05/2020	250.00	806454308	SCHOOL FUEL
H 7487	03/05/2020	51.35	806454309	SEBASTOPOL BEARING & HYDRAULIC
H 7487	03/05/2020	318.00	806454310	NIZZA SEQUEIRA
H 7487	03/05/2020	252.00	806454311	PHILIP SMITH
H 7487	03/05/2020	1,375.00	806454312	SONOMA COUNTY FAIR
H 7487	03/05/2020	103.00	806454313	SONOMA MEDIA INVESTMENTS, LLC
H 7487	03/05/2020	718.74	806454314	TASC
H 7487	03/05/2020	782.20	806454315	TEAMSTERS LOCAL UNION NO. 856 HEALT
H 7487	03/05/2020	40,286.59	806454316	UNIVAR USA INC
H 7487	03/05/2020	32.72	806454317	UPS
H 7487	03/05/2020	2,068.73	806454318	VERIZON WIRELESS
H 7487	03/05/2020	897.49	806454319	VISION SERVICE PLAN (CA)
H 7487	03/05/2020	500.00	806454320	MICHAEL WELLS
H 7487	03/05/2020	302.99	806454321	DAWN WILLIAMS
Total		316,687.50		
Count		47		

AP 3.05.20

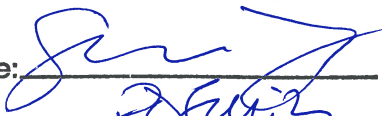

During the signing of these checks
all supporting documents were provided.

Signature: 
Signature: 

A/P 3.23.2020

Account	Date	Amount	Check	Description
H 7487	03/23/2020	22,652.33	806454322	ADAPCO, INC.
H 7487	03/23/2020	1,279.14	806454323	AFLAC
H 7487	03/23/2020	73.42	806454324	AIRGAS USA, LLC
H 7487	03/23/2020	5,000.00	806454325	ALDRICH NETWORK CONSULTING
H 7487	03/23/2020	1,657.63	806454326	ALDRICH NETWORK CONSULTING
H 7487	03/23/2020	1,500.00	806454327	ALL CAL CONSTRUCTION SERVICES
H 7487	03/23/2020	12,865.00	806454328	ALPINE HELICOPTER SERVICE INC
H 7487	03/23/2020	32.43	806454329	AT & T
H 7487	03/23/2020	517.50	806454330	BEST BEST & KRIEGER, LLC.
H 7487	03/23/2020	241.35	806454331	BIOQUIP PRODUCTS
H 7487	03/23/2020	4,825.00	806454332	CALPERS 457 PLAN
H 7487	03/23/2020	1,119.83	806454333	CITY OF COTATI
H 7487	03/23/2020	312.50	806454334	CMI, A SOLUTIONS II COMPANY
H 7487	03/23/2020	155.05	806454335	COMCAST BUSINESS
H 7487	03/23/2020	147.15	806454336	REBECCA DREYER
H 7487	03/23/2020	20,000.00	806454337	EVERBRIDGE INC.
H 7487	03/23/2020	1,737.08	806454338	FIVE THOUSAND FORMS
H 7487	03/23/2020	17,300.00	806454339	GREEN VINE LANDSCAPING, INC.
H 7487	03/23/2020	782.42	806454340	INTERSTATE BATTERY SYSTEM
H 7487	03/23/2020	54.80	806454341	JACKSON HIRSH, INC.
H 7487	03/23/2020	6,806.20	806454342	JBL SOLAR ENERGY
H 7487	03/23/2020	53,778.82	806454343	KAISER FOUNDATION HEALTH PLAN
H 7487	03/23/2020	65.00	806454344	KAISER PERMANENTE - OHSS
H 7487	03/23/2020	39.11	806454345	LOWE'S BUSINESS ACCOUNT
H 7487	03/23/2020	117,884.91	806454346	MARIN COUNTY EMPLOYEES RETIREMENT A
H 7487	03/23/2020	50.00	806454347	MARIN INDEPENDENT JOURNAL
H 7487	03/23/2020	994.62	806454348	MITEL
H 7487	03/23/2020	8,730.00	806454349	MUNICIPAL RESOURCE GROUP, LLC
H 7487	03/23/2020	3,524.74	806454350	NATIONWIDE TRUST COMPANY, FSB
H 7487	03/23/2020	511.14	806454351	OFFICE DEPOT BUSINESS CREDIT
H 7487	03/23/2020	2,424.55	806454352	P. G. & E.
H 7487	03/23/2020	1,550.00	806454353	PATRICK VON ELM
H 7487	03/23/2020	53.00	806454354	PREFERRED ALLIANCE, INC.
H 7487	03/23/2020	223.47	806454355	RECOLOGY SONOMA MARIN
H 7487	03/23/2020	192.75	806454356	REDWOOD LOCK LLC
H 7487	03/23/2020	1,095.00	806454357	RICHARD A. SANCHEZ
H 7487	03/23/2020	104.02	806454358	SANTA ROSA AUTO PARTS
H 7487	03/23/2020	111.97	806454359	SEBASTOPOL BEARING & HYDRAULIC
H 7487	03/23/2020	300.00	806454360	STREAMLINE
H 7487	03/23/2020	718.74	806454361	TASC
H 7487	03/23/2020	3,839.95	806454362	US BANK
H 7487	03/23/2020	1,028.00	806454363	VANTAGEPOINT TRANSFER AGENTS-803673
Total		296,278.62		
Count		42		

During the signing of these checks
all supporting documents were provided.

Signature: 
Signature: 

Marin/Sonoma Mosquito & Vetor Control District
Full Time Payroll 4/15/20

Check/Voucher	Check Type	Check Date	Employee Id	Employee Name	Net Amount	Dir Dep
535	Regular	4/15/2020	114	Crayne, Jennifer M	2,967.87	2,967.87
536	Regular	4/15/2020	87	Smith, Philip D	5,441.57	5,441.57
537	Regular	4/15/2020	81	Williams, Dawn A	2,158.26	2,158.26
539	Regular	4/15/2020	60	Brooks, Sarah M	3,040.54	3,040.54
540	Regular	4/15/2020	64	Holt, Kristen A	2,986.94	2,986.94
541	Regular	4/15/2020	118	Liebman, Kelly A	3,203.90	3,203.90
543	Regular	4/15/2020	62	Beardsley, Kevin G	1,948.00	1,948.00
544	Regular	4/15/2020	86	Beck, David G	2,777.76	2,777.76
545	Regular	4/15/2020	26	Cole, Michael S	2,998.91	2,998.91
546	Regular	4/15/2020	76	Engh, Eric S	2,741.43	2,741.43
547	Regular	4/15/2020	55	Hawk, Erik T	4,045.46	4,045.46
548	Regular	4/15/2020	93	Karinen, Kasey L	2,341.88	2,341.88
549	Regular	4/15/2020	48	Leslie, Daniel W	3,002.82	3,002.82
550	Regular	4/15/2020	74	Miller, Steven L	2,550.13	2,550.13
551	Regular	4/15/2020	63	Mohrman Jr, John C	2,702.51	2,702.51
552	Regular	4/15/2020	52	Morton, Robert D	2,606.97	2,606.97
553	Regular	4/15/2020	61	Nadale, Marc A	2,773.44	2,773.44
554	Regular	4/15/2020	96	Newman, Jared K	2,195.91	2,195.91
555	Regular	4/15/2020	34	Ohlinger, Bruce R	2,127.68	2,127.68
556	Regular	4/15/2020	58	Petersen, Jeffery R	2,723.79	2,723.79
557	Regular	4/15/2020	67	Picinich, Nick A	2,205.78	2,205.78
558	Regular	4/15/2020	40	Reed, Nathen C	3,112.72	3,112.72
559	Regular	4/15/2020	53	Russo Jr, Anthony J	2,779.77	2,779.77
560	Regular	4/15/2020	45	Sequeira, Jason A	3,057.70	3,057.70
561	Regular	4/15/2020	106	Smith, James L	2,409.96	2,409.96
562	Regular	4/15/2020	68	Tescalco, Joseph A	1,597.26	1,597.26
563	Regular	4/15/2020	56	Thomas-Nett, Teresa A	2,407.33	2,407.33
564	Regular	4/15/2020	120	Tyner, Keith W	2,635.00	2,635.00
565	Regular	4/15/2020	54	Wells, Michael L	2,616.07	2,616.07
569	Regular	4/15/2020	28	Delucchi, Steven A	7,924.93	7,924.93
570	Regular	4/15/2020	104	McGovern, Robert A	2,998.76	2,998.76
571	Regular	4/15/2020	37	Sequeira, Nizza N	3,018.49	3,018.49

Totals for Payroll Checks		32 Items			94,099.54	94,099.54
			Check Type	Count	Net Amount	Dir Dep
			Regular	32	94,099.54	94,099.54
			Totals	32	94,099.54	94,099.54

Report Totals

			Check Type	Count	Net Amount	Dir Dep
			Regular	32	94,099.54	94,099.54
			Totals	32	94,099.54	94,099.54

Marin/Sonoma Mosquito & Vector Control District
Seasonal Payroll
4/15/2020

Check/Voucher	Check Type	Check Date	Employee Id	Employee Name	Net Amount	Dir Dep
538	Regular	4/15/2020	123	Tomanek, Bonnie S	1,181.01	1,181.01
542	Regular	4/15/2020	124	Dreyer, Rebecca	1,255.32	1,255.32
566	Regular	4/15/2020	115	Ball, Bradley A	1,358.30	1,358.30
567	Regular	4/15/2020	125	O'Donnell, Ty	1,181.01	1,181.01
568	Regular	4/15/2020	119	Richtik, Raymond M	1,361.96	1,361.96
Totals for Payroll Checks		5 Items			6,337.60	6,337.60

Summary

Check Type	Count	Net Amount	Dir Dep
Regular	5	6,337.60	6,337.60
Totals	5	6,337.60	6,337.60

Report Totals

Check Type	Count	Net Amount	Dir Dep
Regular	5	6,337.60	6,337.60
Totals	5	6,337.60	6,337.60

Marin/Sonoma Mosquito & Vector Control District
 Fulltime Employee Payroll
 April 30,2020

Check/Voucher	Check Type	Check Date	Employee Id	Employee Name	Net Amount	Dir Dep
576	Regular	4/30/2020	114	Crayne, Jennifer M	2,967.87	2,967.87
577	Regular	4/30/2020	83	Delsid, Paula A	470.10	470.10
578	Regular	4/30/2020	87	Smith, Philip D	5,441.57	5,441.57
579	Regular	4/30/2020	81	Williams, Dawn A	1,986.88	1,986.88
580	Regular	4/30/2020	60	Brooks, Sarah M	3,040.54	3,040.54
581	Regular	4/30/2020	64	Holt, Kristen A	2,986.94	2,986.94
582	Regular	4/30/2020	118	Liebman, Kelly A	3,203.90	3,203.90
583	Regular	4/30/2020	62	Beardsley, Kevin G	1,948.00	1,948.00
584	Regular	4/30/2020	86	Beck, David G	2,777.76	2,777.76
585	Regular	4/30/2020	26	Cole, Michael S	2,998.91	2,998.91
586	Regular	4/30/2020	76	Engh, Eric S	2,687.00	2,687.00
587	Regular	4/30/2020	55	Hawk, Erik T	4,045.46	4,045.46
588	Regular	4/30/2020	93	Karinen, Kasey L	2,341.88	2,341.88
589	Regular	4/30/2020	48	Leslie, Daniel W	3,002.82	3,002.82
590	Regular	4/30/2020	74	Miller, Steven L	2,550.13	2,550.13
591	Regular	4/30/2020	63	Mohrman Jr, John C	2,702.55	2,702.55
592	Regular	4/30/2020	52	Morton, Robert D	2,606.97	2,606.97
593	Regular	4/30/2020	61	Nadale, Marc A	2,773.44	2,773.44
594	Regular	4/30/2020	96	Newman, Jared K	2,195.91	2,195.91
595	Regular	4/30/2020	34	Ohlinger, Bruce R	2,127.68	2,127.68
596	Regular	4/30/2020	58	Petersen, Jeffery R	2,723.79	2,723.79
597	Regular	4/30/2020	67	Picinich, Nick A	2,205.78	2,205.78
598	Regular	4/30/2020	40	Reed, Nathen C	3,112.72	3,112.72
599	Regular	4/30/2020	53	Russo Jr, Anthony J	2,779.77	2,779.77
600	Regular	4/30/2020	45	Sequeira, Jason A	3,057.70	3,057.70
601	Regular	4/30/2020	106	Smith, James L	2,409.96	2,409.96
602	Regular	4/30/2020	68	Tescalco, Joseph A	1,597.26	1,597.26
603	Regular	4/30/2020	56	Thomas-Nett, Teresa A	2,407.33	2,407.33
604	Regular	4/30/2020	120	Tyner, Keith W	2,635.00	2,635.00
605	Regular	4/30/2020	54	Wells, Michael L	2,616.07	2,616.07
606	Regular	4/30/2020	104	McGovern, Robert A	2,998.76	2,998.76
607	Regular	4/30/2020	37	Sequeira, Nizza N	3,018.49	3,018.49

Totals for Payroll Checks	32 Items				86,418.94	86,418.94
		Check Type	Count		Net Amount	Dir Dep
		Regular	32		86,418.94	86,418.94
		Totals	32		86,418.94	86,418.94

Report Totals

		Check Type	Count		Net Amount	Dir Dep
		Regular	32		86,418.94	86,418.94
		Totals	32		86,418.94	86,418.94

Marin/Sonoma Mosquito & Vector Control District
 Seasonal Payroll
 4/30/2020

Check/Voucher	Check Type	Check Date	Employee Id	Employee Name	Net Amount	Dir Dep
613	Regular	4/30/2020	123	Tomanek, Bonnie S	1,288.46	1,288.46
614	Regular	4/30/2020	124	Dreyer, Rebecca	1,369.30	1,369.30
615	Regular	4/30/2020	115	Ball, Bradley A	1,480.51	1,480.51
616	Regular	4/30/2020	125	O'Donnell, Ty	1,288.46	1,288.46
617	Regular	4/30/2020	119	Richtik, Raymond M	1,488.60	1,488.60

Totals for Payroll Checks 5 Items **6,915.33** **6,915.33**

Summary

Check Type	Count	Net Amount	Dir Dep
Regular	5	6,915.33	6,915.33
Totals	5	6,915.33	6,915.33

Report Totals

Check Type	Count	Net Amount	Dir Dep
Regular	5	6,915.33	6,915.33
Totals	5	6,915.33	6,915.33

H Account 7487 Date 03/05/2020
Total
Count

Amount
318.00
318.00
1


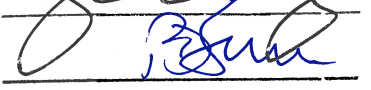
Check
806454298

Description
VOID KELLY LIEBMAN

Void Check

4.2.20

During the signing of these checks
all supporting documents were provided

Signature: 
Signature: 

H Account 7487 Date 03/05/2020
Total
Count


Amount
252.00
252.00
1

Check
806454311

Description
VOID PHILIP SMITH

Void Check
4.2.20

During the signing of these checks
all supporting documents were provided.

Signature: 
Signature: 

H Account 7487 Date 03/05/2020
Total
Count

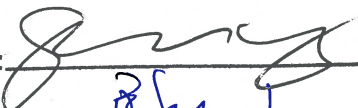

Amount
318.00
318.00
1

Check
806454310

Description
VOID NIZZA SEQUEIRA

Void Check
4.2.20

During the signing of these checks
all supporting documents were provided.

Signature: 
Signature: 

H Account Date
7487 02/20/2020
Total
Count

Amount
43.63
43.63
1

Check
806454245

Description
VOID TAMARA DAVIS

Void Check
4.2.20


During the signing of these checks
all supporting documents were provided


Signature: 
Signature: 

A/P 4.08.2020

Account	Date	Amount	Check	Description
H 7487	04/08/2020	47,424.52	806454364	ADAPCO, INC.
H 7487	04/08/2020	18,445.00	806454365	ALPINE HELICOPTER SERVICE INC
H 7487	04/08/2020	131.14	806454366	AT & T
H 7487	04/08/2020	165.17	806454367	BRODIE'S TIRE & BRAKE INC.
H 7487	04/08/2020	4,825.00	806454368	CALPERS 457 PLAN
H 7487	04/08/2020	1,687.50	806454369	CMI, A SOLUTIONS II COMPANY
H 7487	04/08/2020	350.49	806454370	COMMON SENSE BUSINESS SOLUTIONS, IN
H 7487	04/08/2020	429.40	806454371	COMPLETE WELDERS SUPPLY, INC.
H 7487	04/08/2020	1,220.00	806454372	COUNTY OF SONOMA
H 7487	04/08/2020	18,988.35	806454373	COUNTY OF MARIN
H 7487	04/08/2020	3,614.19	806454374	DELTA DENTAL OF CALIFORNIA
H 7487	04/08/2020	52.00	806454375	DMV RENEWAL
H 7487	04/08/2020	52.00	806454376	DMV RENEWAL
H 7487	04/08/2020	52.00	806454377	DMV RENEWAL
H 7487	04/08/2020	52.00	806454378	DMV RENEWAL
H 7487	04/08/2020	52.00	806454379	DMV RENEWAL
H 7487	04/08/2020	52.00	806454380	DMV RENEWAL
H 7487	04/08/2020	52.00	806454381	DMV RENEWAL
H 7487	04/08/2020	11,500.00	806454382	GEORGE DONDERO
H 7487	04/08/2020	21.39	806454383	FRIEDMAN'S HOME IMPROVEMENT
H 7487	04/08/2020	343.05	806454384	GREAT AMERICA FINANCIAL SERVICES
H 7487	04/08/2020	182.84	806454385	THE HARTFORD
H 7487	04/08/2020	31.39	806454386	HOME DEPOT CREDIT SERVICES
H 7487	04/08/2020	62.78	806454387	INTERSTATE BATTERY SYSTEM
H 7487	04/08/2020	6,307.00	806454388	LIEBERT CASSIDY WHITMORE
H 7487	04/08/2020	1,766.25	806454389	LIFE TECHNOLOGIES CORPORATION
H 7487	04/08/2020	50.00	806454390	MARIN INDEPENDENT JOURNAL
H 7487	04/08/2020	10,363.05	806454391	MUNICIPAL RESOURCE GROUP, LLC
H 7487	04/08/2020	33,024.74	806454392	NATIONWIDE TRUST COMPANY, FSB
H 7487	04/08/2020	1,680.00	806454393	NBS GOVERNMENT FINANCE GROUP
H 7487	04/08/2020	2,395.75	806454394	NORTH BAY COMMERCIAL SERVICES INC.
H 7487	04/08/2020	7,112.23	806454395	NORTH BAY PETROLEUM
H 7487	04/08/2020	257.20	806454396	NORTH MARIN WATER DISTRICT
H 7487	04/08/2020	110.18	806454397	P.G. & E.
H 7487	04/08/2020	1,916.25	806454398	RICHARD A. SANCHEZ
H 7487	04/08/2020	246.90	806454399	SAFETY KLEEN CORP
H 7487	04/08/2020	330.13	806454400	SANTA ROSA AUTO PARTS
H 7487	04/08/2020	347.32	806454401	SIX ROBBLEES' INC.
H 7487	04/08/2020	103.00	806454402	SONOMA MEDIA INVESTMENTS, LLC
H 7487	04/08/2020	1,988.97	806454403	SPARK CREATIVE DESIGN
H 7487	04/08/2020	718.74	806454404	TASC
H 7487	04/08/2020	782.20	806454405	TEAMSTERS LOCAL UNION NO. 856 HEALT
H 7487	04/08/2020	8,219.97	806454406	UNIVAR USA INC
H 7487	04/08/2020	2,020.58	806454407	VERIZON WIRELESS
H 7487	04/08/2020	897.49	806454408	VISION SERVICE PLAN (CA)
Total		190,424.16		
Count		45		

During the signing of these checks
all supporting documents were provided.



Signature: 

Signature: 

A/P 4.22.20

Account	Date	Amount	Check	Description
H 7487	04/22/2020	1,279.14	806454409	AFLAC
H 7487	04/22/2020	725.26	806454410	AIRGAS USA, LLC
H 7487	04/22/2020	4,470.00	806454411	ALPINE HELICOPTER SERVICE INC
H 7487	04/22/2020	787.50	806454412	BEST BEST & KRIEGER, LLC.
H 7487	04/22/2020	4,425.00	806454413	CALPERS 457 PLAN
H 7487	04/22/2020	540.60	806454414	CINTAS CORPORATION
H 7487	04/22/2020	155.05	806454415	COMCAST BUSINESS
H 7487	04/22/2020	240.00	806454416	COSTCO WHOLESALE MEMBERSHIP
H 7487	04/22/2020	380.53	806454417	GREAT AMERICA FINANCIAL SERVICES
H 7487	04/22/2020	25,105.00	806454418	GREEN VINE LANDSCAPING, INC.
H 7487	04/22/2020	53,778.82	806454419	KAISER FOUNDATION HEALTH PLAN
H 7487	04/22/2020	463.00	806454420	KAISER PERMANENTE - OHSS
H 7487	04/22/2020	123.54	806454421	LARSENGINES
H 7487	04/22/2020	250.78	806454422	LUBRICATION ENGINEERS, INC.
H 7487	04/22/2020	113,320.59	806454423	MARIN COUNTY EMPLOYEES RETIREMENT A
H 7487	04/22/2020	982.82	806454424	MITEL
H 7487	04/22/2020	3,024.74	806454425	NATIONWIDE TRUST COMPANY, FSB
H 7487	04/22/2020	5,732.95	806454426	NORTH BAY COMMERCIAL SERVICES INC.
H 7487	04/22/2020	2,708.47	806454427	P.G. & E.
H 7487	04/22/2020	52.63	806454428	P.G. & E.
H 7487	04/22/2020	1,475.00	806454429	PATRICK VON ELM
H 7487	04/22/2020	212.00	806454430	PREFERRED ALLIANCE, INC.
H 7487	04/22/2020	223.47	806454431	RECOLOGY SONOMA MARIN
H 7487	04/22/2020	275.95	806454432	SANTA ROSA AUTO PARTS
H 7487	04/22/2020	513.75	806454433	SEBASTOPOL BEARING & HYDRAULIC
H 7487	04/22/2020	875.95	806454434	SNAP-ON INDUSTRIAL
H 7487	04/22/2020	2,739.00	806454435	SONOMA MEDIA GROUP
H 7487	04/22/2020	718.74	806454436	TASC
H 7487	04/22/2020	5,714.64	806454437	US BANK
H 7487	04/22/2020	1,285.00	806454438	VANTAGEPOINT TRANSFER AGENTS-803673
H 7487	04/22/2020	3,996.00	806454439	VECTOR-BORNE DISEASE ACCOUNT
Total		236,575.92		
Count		31		

During the signing of these checks
all supporting documents were provided

Signature: 
Signature: 

JOB BALANCE
STR BALANCE
ROUNDING- 0

MARIN SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
STATEMENT OF FINANCIAL CONDITION
PERIOD ENDING 3/31/20

RUN DATE 4/01/20 PAGE 0001 (GLPRTN)
RUN TIME 09:29:06

Qtr. 3 end

ASSETS

CURRENT ASSETS

0406	OPERATING FUND	9,859,959.77
040801	ACH PR DIRECT DEP EXCHANGE BNK	7,587.07
0417	CAPITAL REPLACEMENT FUND	2,000,000.00
0418	MOSQ/VECTOR CNTRL EMRGNCY FUND	1,961,727.00
5200	PETTY CASH	350.00
5250	DEPOSIT CASH (MBR CONTG.FUND)	730,089.00
5260	DEPOSIT (MBR PROP.CNTGCV FUND)	61,671.00
5300	INVENTORY (PESTICIDES)	284,689.84
5410	ACCOUNTS RECEIVABLE	1,177,524.89
5497	OTHER DEBT-AMTS TO BE PROVIDED	425,101.16

TOTAL CURRENT ASSETS		16,508,699.73

FIXED ASSETS

5530	LAND	675,000.00
5536	SOLAR ADDITION (FY 2011/12)	662,449.90
5540	STRUCTURES & IMPROVEMENTS	6,705,661.11
554001	FISH REARING FCLTY (HELMAN)	73,580.87
554002	LAB CONSTRUCTION 2004	39,779.76
554003	MEN'S LOCKER ROOM 2004	54,498.63
554004	ENCLOSED TRAILER STORAGE	181,643.18
554006	FUEL MONITORING SYS(FY07/08)	20,208.24
554007	PROJECTOR SYS/BRD RM (08/09)	5,755.77
554008	TECH RM WORK STA. (FY 08/09)	26,005.00
554009	AIR COND.- IT ROOM(FY 08/09)	9,266.81
554010	WORK STA.-F/B MGR OFC(08/09)	12,710.00
554014	LAB FLOORING (FY 10/11)	43,395.00
554015	WATER COOLER STA (FY 13/14)	8,494.79
554017	FLOORING- BR CARPET, HALL LOBB	36,218.00
555001	EQUIPMENT-COMPUTER & OFFICE	112,647.10
555011	EQUIPMENT-FURNITURE	37,618.55
555021	EQUIPMENT-LAB/CHICKEN COOPS	274,612.97
555041	EQUIPMENT-VEHICLES	1,335,425.22
555051	EQUIPMENT-EDUCATION/PUB.REL.	0.03
555061	EQUIPMENT-FISH REARING	0.08
555101	EQUIPMENT-OFF ROAD/TRAILERS	712,248.43

555111	EQUIPMENT-TOOLS-MANUAL	35,261.66
555121	EQUIPMENT-TOOLS AUTO/FIELDAP	119,762.96
555131	MISC. CONTAINERS	0.04
555141	TANKS	0.17

TOTAL FIXED ASSETS 11,182,244.27

TOTAL ASSETS 27,690,944.00

LIABILITIES

CURRENT LIABILITIES

6020	OTHER EMPLOYEES W/HOLDING	0.01-
6025	125 PLAN #1 - PERSONAL	0.01
6113	DEFERRED REVENUE - A/R	1,048,295.13-
6160	COMPENSATED ABSENCES	425,101.16-

TOTAL LIABILITIES 1,473,396.29-

EQUITY

FUND BALANCES

6500	NET INVESTMENT- CAPITAL ASSETS	11,182,244.27-
6520	NONSPENDABLE: INVENTORY	127,133.76-
6530	NONSPENDABLE: DEPOSITS W/VCJPA	536,046.00-
6550	UNASSIGNED	9,213,518.26-
6551	NET INCOME - CURRENT YEAR	1,075,908.64
6700	ASSIGNED: FUTURE CAP. REPLACEMNT	3,034,514.06-
6701	COMMITTED: DRY PERIOD FUNDING	3,200,000.00-

TOTAL EQUITY 26,217,547.71-

TOTAL LIABILITIES & EQUITY 27,690,944.00-

STATEMENT OF FINANCIAL CONDITION

QUARTER 3

PERIOD ENDING 3/31/20

			APPROVED					REMAINING YTD		
			BUDGET	YTD BUDGET	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	YTD	BUDGET
REVENUES										
1	9001	CURRENT SECURED	4,977,812.00	3,733,359.00		1,512,856.21	9,342.62		1,522,198.83	3,455,613.17
1	9002	CURRENT UNSECURED	121,256.00	90,942.00		87,796.05	44,408.83		132,204.88	10,948.88-
1	9003	CUR./PRIOR SECURED DELINQ.				9,542.10	1,285,823.54		1,295,365.64	1,295,365.64-
1	9006	PRIOR UNSECURED	3,120.00	2,340.00			1,749.28		1,749.28	1,370.72
1	9007	SPECIAL ASSESSMENT CURRENT	3,124,679.00	2,343,509.25		1,105,800.53	628,471.29		1,734,271.82	1,390,407.18
1	9010	MARIN ANNEXATION BEGIN FY05/06	155,476.00	116,607.00			88,961.49		88,961.49	66,514.51
1	9011	SONOMA ANNEXATION BGN FY 05/06	824,133.00	618,099.75		453,227.56	39,684.49		492,912.05	331,220.95
1	9019	SUPP.PROP.TAX CY SECURED	113,151.00	84,863.25		12,600.99	21,652.84		34,253.83	78,897.17
1	9041	SUPP.PROP.TAX CY UNSECURED					1,997.03		1,997.03	1,997.03-
1	9042	SUPP.PROP.TAX (RDA RESIDUAL)	249,059.00	186,794.25		122,815.79	6,914.34		129,730.13	119,328.87
1	9043	SUPP.PROP.TAX RDMPN SECURED	326,682.00-	245,011.50-		176,340.41-	1,280.49		175,059.92-	151,622.08-
1	9045	SUPP.PROP.TAX - MARIN HAMILTON	3,933.00	2,949.75			2,240.39		2,240.39	1,692.61
1	9047	SUPP.PROP.TAX - MARIN	2,347.00	1,760.25			1,510.46		1,510.46	836.54
1	9201	INTEREST (INVEST)	208,543.00	156,407.25		49,411.64	53,375.13		102,786.77	105,756.23
1	9280	HOMEOWNERS PROP.TAX RELF-HOPTR	28,257.00	21,192.75			5,226.11		5,226.11	23,030.89
1	9367	OTHER AID STATE	112,388.00	84,291.00		24.91			24.91	112,363.09
1	9441	OTHER AID FED. (CONTRACTS)	88.00	66.00			122.04		122.04	34.04-
1	9482	IN LIEU OF TAX - STATE	122.00	91.50		64.47			64.47	57.53
1	9502	MISC SERVICES (RANCHERS)	130,672.00	98,004.00	18,698.25	22,021.76	83,585.39		124,305.40	6,366.60
1	9773	REFUNDS & REIMBURSEMENTS	33,751.00	25,313.25		917.23	36,263.56		37,180.79	3,429.79-
1	9774	MISC INCOME (SALE EQUIP)	32,769.00	24,576.75						32,769.00
1	9789	INS REFUNDS & ADJSTMNTS	35,481.00	26,610.75			40,988.00		40,988.00	5,507.00-
TOTAL REVENUES			9,830,355.00	7,372,766.25	18,698.25	3,200,738.83	2,353,597.32		5,573,034.40	4,257,320.60

			APPROVED					REMAINING YTD		
			BUDGET	YTD BUDGET	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	YTD	BUDGET
SALARIES/EMPL BENEFITS										
PALL	P311	SALARIES	3,957,976.00	2,968,482.00	909,642.21	904,871.10	879,102.22		2,693,615.53	1,264,360.47
PALL	P312	BENEFITS	2,785,971.00	2,089,478.25	1,140,631.72	454,853.69	494,510.87		2,089,996.28	695,974.72
TOTAL SALARIES/EMPL BENEFITS			6,743,947.00	5,057,960.25	2,050,273.93	1,359,724.79	1,373,613.09		4,783,611.81	1,960,335.19
OPERATIONS										
3	PD8040	AGRICULTURE	809,475.00	607,106.25	278,432.57	9,526.73	239,095.97		527,055.27	282,419.73
3	PD8041	PEST ABATEMENT SUPPLIES	12,300.00	9,225.00	4,018.14	3,041.02	653.37		7,712.53	4,587.47
3	PD8042	SPRAY/FIELD EQUIPMENT	28,375.00	21,281.25	5,153.06	1,590.39	875.33		7,618.78	20,756.22
3	PD8043	SOURCE REDUCTION	11,500.00	8,625.00	69.48	2,663.10	1,165.16		3,897.74	7,602.26
1	PD8044	FURNITURE/APPLICANCES/EQUIP	5,100.00	3,825.00	1,081.42	2,834.35	1,225.27		5,141.04	41.04
1	PD8050	CLOTHING/PERSONAL SUPPLIES	34,145.00	25,608.75	5,913.74	7,253.78	7,915.09		21,082.61	13,062.39
2	PD8055	SAFETY EQUIPMENT	11,750.00	8,812.50	533.40	383.76	1,084.56		2,001.72	9,748.28
1	PD8060	COMMUNICATIONS	53,905.00	40,428.75	6,874.44	6,748.73	26,843.92		40,467.09	13,437.91
1	PD8080	FOOD	4,370.00	3,277.50	431.35	1,462.04	1,033.21		2,926.60	1,443.40
4	PD8090	HOUSEHOLD SUPPLIES	7,810.00	5,857.50	1,763.89	624.92	1,788.41		4,177.22	3,632.78
1	PD8100	INSURANCE	251,460.00	188,595.00	245,703.92		3,680.00		249,383.92	2,076.08
4	PD8110	PROJECTS	1,500.00	1,125.00						1,500.00
4	PD8115	MAINTENANCE BOATS/FORKLIFTS	2,000.00	1,500.00	756.56	47.86			804.42	1,195.58
4	PD8116	MAINTENANCE TRAILERS	1,500.00	1,125.00	114.94	161.52	123.19		399.65	1,100.35
4	PD8117	MAINTENANCE ATV'S	33,100.00	24,825.00	1,867.12	14,199.58	7,414.20		23,480.90	9,619.10
4	PD8119	MAINTENANCE LARGE FIELD EQUIP.	3,500.00	2,625.00	158.54				158.54	3,341.46
4	PD8120	MAINTENANCE VEHILCES	28,000.00	21,000.00	6,654.02	4,836.86	4,529.81		16,020.69	11,979.31
4	PD8121	MAINTENANCE SPRAY/FIELD EQUIP	4,700.00	3,525.00	305.81	139.69	1,254.31		1,699.81	3,000.19
4	PD8122	MAINTENANCE CELL PHONES	1,550.00	1,162.50			320.16		320.16	1,229.84
6	PD8123	MAINT./SUPPLIES OFFICE EQUIP	21,300.00	15,975.00	1,067.16	2,354.18	1,119.63		4,540.97	16,759.03
4	PD8124	MAINTENANCE SHOP EQUIPMENT	1,300.00	975.00	93.48		96.00		189.48	1,110.52
1	PD8130	MAINT. GROUNDS/STRUCTURES	32,050.00	24,037.50	6,362.42	12,774.58	3,285.00		22,422.00	9,628.00
2	PD8140	LAB	14,950.00	11,212.50	101.30	1,302.93	947.18		2,351.41	12,598.59
3	PD8140	FISH	2,975.00	2,231.25	368.57				368.57	2,606.43
2	PD8141	DISEASE SURVEILLANCE	20,700.00	15,525.00	10,609.41	1,494.25	447.49		12,551.15	8,148.85
5	PD8150	MEMBERSHIPS	44,769.00	33,576.75	30,810.11	7,615.00	4,775.00		43,200.11	1,568.89
6	PD8170	OFFICE EXPENSE	21,346.00	16,009.50	2,327.79	3,563.23	4,992.06		10,883.08	10,462.92
6	PD8180	PROFESSIONAL SERVICES	451,455.00	338,591.25	116,138.51	104,332.59	90,323.28		310,794.38	140,660.62
1	PD8190	PUBLICATIONS/LEGAL NOTICES	204,000.00	153,000.00	55,081.93	6,351.50	477.00		61,910.43	142,089.57
1	PD8200	RENTS & LEASES	6,450.00	4,837.50	1,706.85	1,375.32	1,640.72		4,722.89	1,727.11
4	PD8220	SHOP TOOLS/GARAGE EQUIPMENT	4,500.00	3,375.00	984.10	458.45	742.89		2,185.44	2,314.56

		APPROVED						REMAINING YTD	
		BUDGET	YTD BUDGET	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	YTD	BUDGET
4	PD8221	BUILDING MAINT.AND IMPROVEMNTS	43,200.00	32,400.00	6,092.65	9,064.24	47,764.26	62,921.15	19,721.15-
5	PD8230	DISTRICT SPECIAL EXPENSE	356,088.00	267,066.00	18,241.14	29,096.39	100,560.63	147,898.16	208,189.84
5	PD8231	VIDEO PRODUCTION	11,600.00	8,700.00					11,600.00
1	PD8240	EDUCATION, TRAINING & CLASSES	22,050.00	16,537.50	1,854.07	4,574.27	569.27-	5,859.07	16,190.93
5	PD8241	EDUCATION/PUBLIC RELATIONS	179,550.00	134,662.50	4,708.84	8,147.61	9,622.35	22,478.80	157,071.20
1	PD8250	TRAVEL & TRANSPORTATION	46,700.00	35,025.00	467.92-	10,873.19	1,028.57	11,433.84	35,266.16
1	PD8251	FUEL & OIL	95,100.00	71,325.00	32,011.67	24,554.98	16,864.34	73,430.99	21,669.01
1	PD8260	UTILITIES	38,971.00	29,228.25	10,987.50	10,073.06	13,477.06	34,537.62	4,433.38
1	PD8299	CAPITAL OUTLAY EXPENSE	381,365.00	286,023.75	38,250.00	22,950.00	55,103.00	116,303.00	265,062.00
		TOTAL OPERATING EXPENSES	3,306,459.00	2,479,844.25	897,161.98	316,470.10	651,699.15	1,865,331.23	1,441,127.77
		TOTAL SALARIES/BENEFITS/EXPENSES	10,050,406.00	7,537,804.50	2,947,435.91	1,676,194.89	2,025,312.24	6,648,943.04	3,401,462.96
		VARIANCE OF REVENUE & EXPENSES	220,051.00-	165,038.25-	2,928,737.66-	1,524,543.94	328,285.08	1,075,908.64-	855,857.64

STAFF REPORT



DATE: May 13, 2020
TO: The Board of Trustees
FROM: Philip D. Smith, District Manager
SUBJECT: Potential Additional Contribution to Other Post-Employment Benefits Trust Account

RECOMMENDATION

1. Review and discuss Ms. Oliver's presentation and the special contribution report prepared by Bartel Associates.
2. Consider a motion to accept the report with any amendments the Board considers necessary.

RESULT OF RECOMMENDED ACTION

The information contained in the report is intended to assist the Board in deciding whether to make an additional contribution to its OPEB trust account at CERBT and if so, the amount of the contribution to be made as part of the District's FY 20-21 budget.

BACKGROUND

A section of the report prepared by Municipal Resource Group and presented to the Board on March 11, 2020 provided options for restructuring the District's financial reserves and paying down a portion of the accrued unfunded actuarial accrued liability (UAAL) for Other Post-Employment Benefits (OPEB). At the Board's direction, staff worked with the Budget Committee and Bartel Associates to prepare a report outlining several options for making one or more special contributions to reduce the UAAL. Ms. Oliver will give a short presentation and then answer questions about the attached report.

The potential special contribution, which would be in addition to the standard actuarially determined annual contribution (ADC), would be deposited in the District's trust account at the California Employer's Benefit Trust (CERBT)

As the Budget Committee will note in its report to the Board in item 7B below, for the purposes of preparing the initial draft of the budget, the Budget Committee and staff incorporated the contribution option shown as "CERBT 2, Scenario 3" in the initial draft of the 2020-21 budget. Nominally this is intended to increase the District's estimated funded ratio to 55% from its prior value of 37%, while increasing cash flow by lowering the ADC.

A detailed discussion and supporting calculations can be found on page 5 et seq. of the attached report.

ANALYSIS

Should the Board decide to make an additional contribution, the funds would be added to the District's existing balance in Strategy 1 at the CERBT. Presently, CERBT is set up to allow member agencies to invest in only one of the three available options, Strategy 1, 2 or 3. Strategy 1 has the highest nominal earning potential but carries greater risk. It is used by the majority of member agencies due to the long-term nature of OPEB liabilities and necessary assets. Strategies 2 and 3 carry successively lower risks but have lower earning potential (see attached information sheets). Because the District's plan is closed to new members, it is likely

that it will eventually be advantageous to shift more of the investment allocation towards Strategy 2 or 3. Although none of the staff at Bartel, CERBT or the District provide investment advice, it is notable that the unit values (similar to price) in CERBT Strategy 1 are at some of the lowest levels ever seen and therefore may presently represent a good value for additional investment.

Due to considerable demand from member agencies, in recent months CERBT staff have been laying the groundwork to allow for the option of investing simultaneously in two Strategies. Disruption caused by the COVID-19 pandemic has delayed the rollout of this option until fall 2020 at the earliest. However, as part of the fiscal year 2020-21 budget, the District may wish to make an additional contribution to CERBT Strategy 1 in the near future, while retaining the option to later rebalance a portion of the total assets into another Strategy when CERBT makes that opportunity available. For example, the District may elect to keep most of its funding in Strategy 1, while transferring a percentage (e.g. 20%) to Strategy 3.

Decisions such as these would be made by the Board in the future in the light of future investment performance and the biennial Actuarial valuation reports.

CERBT Strategy 1



Objective

The CERBT Strategy 1 portfolio seeks to provide capital appreciation and income consistent with its strategic asset allocation. There is no guarantee that the portfolio will achieve its investment objective.

Strategy

The CERBT Strategy 1 portfolio is invested in various asset classes. CalPERS periodically adjusts the composition of the portfolio in order to match the target allocations. Generally, equities are intended to help build the value of the employer's portfolio over the long term while bonds are intended to help provide income and stability of principal. Also, strategies invested in a higher percentage of equities seek higher investment returns (but assume more risk) compared with strategies invested in a higher percentage of bonds.

Compared with CERBT Strategy 2 and Strategy 3, this portfolio has a higher allocation to equities than bonds and other assets. Historically, equities have displayed greater price volatility and therefore, this portfolio may experience greater fluctuation of value. Employers that seek higher investment returns, and are able to accept greater risk and tolerate more fluctuation in returns, may wish to consider this portfolio.

CalPERS Board may change the list of approved asset classes in composition as well as targeted allocation percentages and ranges at any time.

Assets Under Management

As of the specified reporting month-end:

CERBT Strategy 1	Annual Expense Ratio
\$8,052,982,542	0.10%

Composition

Asset Class Allocations and Benchmarks

The CERBT Strategy 1 portfolio consists of the following asset classes and corresponding benchmarks:

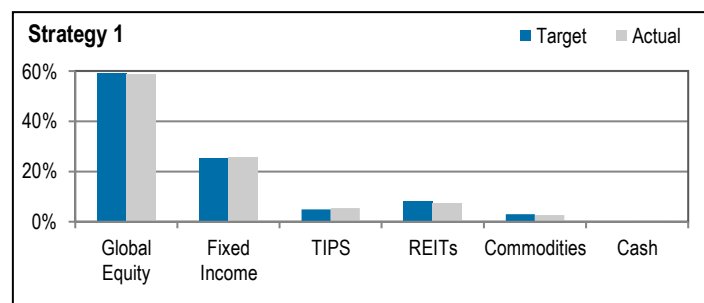
Asset Class	Target Allocation ¹	Target Range	Benchmark
Global Equity	59%	± 5%	MSCI All Country World Index IMI (net)
Fixed Income	25%	±5%	Bloomberg Barclays Long Liability Index
Treasury Inflation-Protected Securities ("TIPS")	5%	± 3%	Bloomberg Barclays US TIPS Index, Series L
Real Estate Investment Trusts ("REITs")	8%	± 5%	FTSE EPRA/NAREIT Developed Index (net)
Commodities	3%	± 3%	S&P GSCI Total Return Index
Cash	-	+2%	91 Day Treasury Bill

Portfolio Benchmark

The CERBT Strategy 1 benchmark is a composite of underlying asset class market indices, each assigned the target weight for the asset class it represents.

Target vs. Actual Asset Class Allocations

The following chart shows policy target allocations compared with actual asset allocations as of the specified reporting month-end. CalPERS may temporarily deviate from the target allocation for a particular asset class based on market, economic, or other considerations.



CERBT Strategy 1 Performance as of March 31, 2020

	1 Month	3 Months	Fiscal YTD	1 Year	3 Years*	5 Years*	10 Years*	Since Inception* (June 1, 2007)
Gross Return ^{1,3}	-10.81%	-15.14%	-9.22%	-6.27%	2.42%	2.89%	5.91%	3.84%
Net Return ^{2,3}	-10.82%	-15.16%	-9.28%	-6.35%	2.33%	2.80%	5.81%	3.77%
Benchmark returns	-10.90%	-15.27%	-9.47%	-6.48%	2.11%	2.49%	5.67%	3.41%
Standard Deviation ⁴	-	-	-	-	10.46%	9.55%	10.09%	12.74%

Performance quoted represents past performance, which is no guarantee of future results that may be achieved by the fund.

* Returns for periods greater than one year are annualized.

¹ Gross performance figures are provided net of SSGA operating expenses.

² Net Performance figures deduct all expenses to the fund, including investment management, administrative and recordkeeping fees.

³ See the Expense section of this document.

⁴ Standard Deviation is based on gross returns.

CERBT Strategy 1



General Information

Information Accessibility

The CERBT Strategy 1 portfolio consists of assets managed internally by CalPERS and/or by external managers. Since it is not a mutual fund, a prospectus is not available and daily holdings are not published. CalPERS provides a quarterly statement of the employer's account and other information about the CERBT. For total market value, detailed asset allocation, investment policy and performance information, please visit our website at: www.calpers.ca.gov.

Portfolio Manager Information

The CalPERS Board, through its Investment Committee directs the CERBT investment strategy based on policies approved by the Board of Administration. State Street Global Advisors (SSGA) manages all underlying investments for CERBT, which includes: Global Equity, Fixed Income, Real Estate Investment Trusts, Treasury Inflation-Protected Securities, and Commodities.¹

Custodian and Record Keeper

State Street Bank serves as custodian for the CERBT. Northeast Retirement Services serves as recordkeeper.

Expenses

CERBT is a self-funded trust in which participating employers pay for all administrative and investment expenses. Expenses reduce the gross investment return by the fee amount. The larger the expenses, the greater the reduction of investment return. Currently, CERBT expense ratios are 0.10%. This equates to \$1.00 per \$1,000 invested. The expenses consist of administrative fees borne by CalPERS to administer and oversee the Trust assets, investment management and administrative fees paid to SSGA to manage all asset classes, and recordkeeping fees paid to Northeast Retirement Services to administer individual employer accounts. The expenses described herein are reflected in the net asset value per unit. The expense ratio is subject to change at any time and without prior notification due to factors such as changes to average fund assets or market conditions. CalPERS reviews the operating expenses annually and changes may be made as appropriate. Even if the portfolio loses money during a period, the expenses will still be charged.

What Employers Own

Each employer invested in CERBT Strategy 1 owns units of this portfolio, which invests in pooled asset classes managed by CalPERS and/or external advisors. Employers do not have direct ownership of the securities in the portfolio.

Price

The value of the portfolio changes daily based upon the market value of the underlying securities. Just as prices of individual securities fluctuate, the portfolio's value also changes with market conditions.

Principal Risks of the Portfolio

The CalPERS CERBT Fund provides California government employers with a trust through which they may prefund retiree medical costs and other post-employment benefits (OPEB). CERBT is not, however, a defined benefit plan. There is no guarantee that the portfolio will achieve its investment objectives or provide sufficient funding to meet employer obligations. Further, CalPERS will not make up the difference between an employer's CERBT assets and the actual cost of OPEB provided to an employer's plan members.

An investment in the portfolio is not a bank deposit, nor is it insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC), CalPERS, the State of California or any other government agency.

There are risks associated with investing, including possible loss of principal. The portfolio's risk depends in part on the portfolio's asset class allocations and the selection, weighting and risks of the underlying investments. For more information about investment risks, please see the document entitled "CERBT Principal Investment Risks" located at www.calpers.ca.gov.

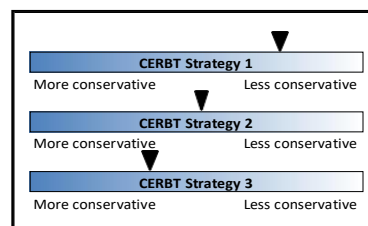
Fund Performance

Performance data shown on page 1 represents past performance and is no guarantee of future results. The investment return and principal value of an investment will fluctuate so that an employer's units, when redeemed, may be worth more or less than their original cost. Current performance may be higher or lower than historical performance data shown. For current performance information, please visit www.calpers.ca.gov and follow the links to California Employers' Retiree Benefit Trust.

CERBT Strategy Risk Levels

CalPERS offers employers the choice of one of three investment strategies. Projected risk levels among strategies vary, depending upon the target asset class allocations. Generally, equities carry more risk than fixed income securities.

Asset Class Target Allocations	Strategy 1	Strategy 2	Strategy 3
Global Equity	59%	40%	22%
Fixed Income	25%	43%	49%
Treasury Inflation-Protected Securities	5%	5%	16%
Real Estate Investment Trusts	8%	8%	8%
Commodities	3%	4%	5%



¹ Since June 2018 SSGA has passively managed all CERBT asset classes. Previously Fixed Income, TIPS and Commodity asset classes were managed internally by CalPERS.

CERBT Strategy 2



Objective

The CERBT Strategy 2 portfolio seeks to provide capital appreciation and income consistent with its strategic asset allocation. There is no guarantee that the portfolio will achieve its investment objective.

Strategy

The CERBT Strategy 2 portfolio is invested in various asset classes. CalPERS periodically adjusts the composition of the portfolio in order to match the target allocations. Generally, equities are intended to help build the value of the employer's portfolio over the long term while bonds are intended to help provide income and stability of principal. Also, strategies invested in a higher percentage of equities seek higher investment returns (but assume more risk) compared with strategies invested in a higher percentage of bonds.

Compared with CERBT Strategy 1 and Strategy 3, this portfolio has a moderate allocation to equities, bonds and other assets. Historically, equities have displayed greater price volatility and therefore, this portfolio may experience comparatively less fluctuation of value compared to CERBT Strategy 1 but more fluctuation of value compared to CERBT Strategy 3. Employers that seek a moderate approach to investing may wish to consider this portfolio.

CalPERS Board may change the list of approved asset classes in composition as well as targeted allocation percentages and ranges at any time.

Assets Under Management

As of the specified reporting month-end:

CERBT Strategy 2	Annual Expense Ratio
\$1,276,969,987	0.10%

Composition

Asset Class Allocations and Benchmarks

The CERBT Strategy 2 portfolio consists of the following asset classes and corresponding benchmarks:

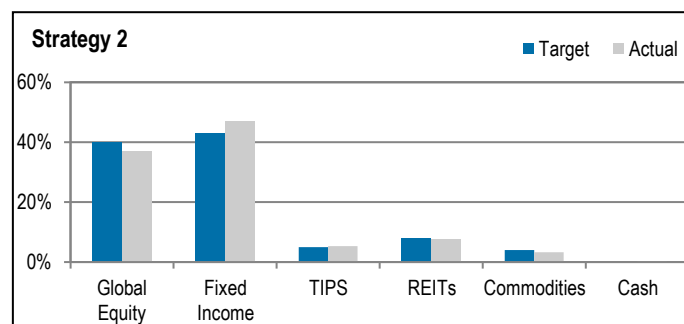
Asset Class	Target Allocation ¹	Target Range	Benchmark
Global Equity	40%	± 5%	MSCI All Country World Index IMI (net)
Fixed Income	43%	±5%	Bloomberg Barclays Long Liability Index
Treasury Inflation-Protected Securities ("TIPS")	5%	± 3%	Bloomberg Barclays US TIPS Index, Series L
Real Estate Investment Trusts ("REITs")	8%	± 5%	FTSE EPRA/NAREIT Developed Index (net)
Commodities	4%	± 3%	S&P GSCI Total Return Index
Cash	-	+2%	91 Day Treasury Bill

Portfolio Benchmark

The CERBT Strategy 2 benchmark is a composite of underlying asset class market indices, each assigned the target weight for the asset class it represents.

Target vs. Actual Asset Class Allocations

The following chart shows policy target allocations compared with actual asset allocations as of the specified reporting month-end. CalPERS may temporarily deviate from the target allocation for a particular asset class based on market, economic, or other considerations.



CERBT Strategy 2 Performance as of March 31, 2020

	1 Month	3 Months	Fiscal YTD	1 Year	3 Years*	5 Years*	Since Inception* (October 1, 2011)
Gross Return ^{1,3}	-8.46%	-10.40%	-5.11%	-1.92%	3.49%	3.26%	6.12%
Net Return ^{2,3}	-8.46%	-10.42%	-5.17%	-2.00%	3.40%	3.17%	6.01%
Benchmark returns	-8.44%	-10.41%	-5.22%	-1.95%	3.23%	2.92%	5.83%
Standard Deviation ⁴	-	-	-	-	7.98%	7.42%	7.40%

Performance quoted represents past performance, which is no guarantee of future results that may be achieved by the fund.

* Returns for periods greater than one year are annualized.

¹ Gross performance figures are provided net of SSGA operating expenses.

² Net Performance figures deduct all expenses to the fund, including investment management, administrative and recordkeeping fees.

³ See the Expense section of this document.

⁴ Standard Deviation is based on gross returns.

CERBT Strategy 2



General Information

Information Accessibility

The CERBT Strategy 2 portfolio consists of assets managed internally by CalPERS and/or by external managers. Since it is not a mutual fund, a prospectus is not available and daily holdings are not published. CalPERS provides a quarterly statement of the employer's account and other information about the CERBT. For total market value, detailed asset allocation, investment policy and current performance information, please visit our website at: www.calpers.ca.gov.

Portfolio Manager Information

The CalPERS Board, through its Investment Committee directs the CERBT investment strategy based on policies approved by the Board of Administration. State Street Global Advisors (SSGA) manages all underlying investments for CERBT, which includes: Global Equity, Fixed Income, Real Estate Investment Trusts, Treasury Inflation-Protected Securities, and Commodities.¹

Custodian and Record Keeper

State Street Bank serves as custodian for the CERBT. Northeast Retirement Services serves as recordkeeper.

Expenses

CERBT is a self-funded trust in which participating employers pay for all administrative and investment expenses. Expenses reduce the gross investment return by the fee amount. The larger the expenses, the greater the reduction of investment return. Currently, CERBT expense ratios are 0.10%. This equates to \$1.00 per \$1,000 invested. The expenses consist of administrative fees borne by CalPERS to administer and oversee the Trust assets, investment management and administrative fees paid to SSGA to manage all asset classes, and recordkeeping fees paid to Northeast Retirement Services to administer individual employer accounts. The expenses described herein are reflected in the net asset value per unit. The expense ratio is subject to change at any time and without prior notification due to factors such as changes to average fund assets or market conditions. CalPERS reviews the operating expenses annually and changes may be made as appropriate. Even if the portfolio loses money during a period, the expenses will still be charged.

What Employers Own

Each employer invested in CERBT Strategy 2 owns units of this portfolio, which invests in pooled asset classes managed by CalPERS and/or external advisors. Employers do not have direct ownership of the securities in the portfolio.

Price

The value of the portfolio changes daily based upon the market value of the underlying securities. Just as prices of individual securities fluctuate, the portfolio's value also changes with market conditions.

Principal Risks of the Portfolio

The CalPERS CERBT Fund provides California government employers with a trust through which they may prefund retiree medical costs and other post-employment benefits (OPEB). CERBT is not, however, a defined benefit plan. There is no guarantee that the portfolio will achieve its investment objectives or provide sufficient funding to meet employer obligations. Further, CalPERS will not make up the difference between an employer's CERBT assets and the actual cost of OPEB provided to an employer's plan members.

An investment in the portfolio is not a bank deposit, nor is it insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC), CalPERS, the State of California or any other government agency.

There are risks associated with investing, including possible loss of principal. The portfolio's risk depends in part on the portfolio's asset class allocations and the selection, weighting and risks of the underlying investments. For more information about investment risks, please see the document entitled "CERBT Principal Investment Risks" located at www.calpers.ca.gov.

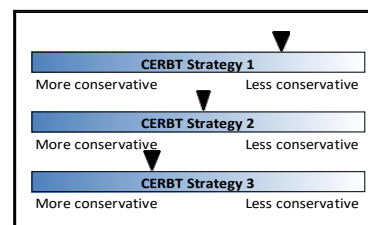
Fund Performance

Performance data shown on page 1 represents past performance and is no guarantee of future results. The investment return and principal value of an investment will fluctuate so that an employer's units, when redeemed, may be worth more or less than their original cost. Current performance may be higher or lower than historical performance data shown. For current performance information, please visit www.calpers.ca.gov and follow the links to California Employers' Retiree Benefit Trust.

CERBT Strategy Risk Levels

CalPERS offers employers the choice of one of three investment strategies. Projected risk levels among strategies vary, depending upon the target asset class allocations. Generally, equities carry more risk than fixed income securities.

Asset Class Target Allocations	Strategy 1	Strategy 2	Strategy 3
Global Equity	59%	40%	22%
Fixed Income	25%	43%	49%
Treasury Inflation-Protected Securities	5%	5%	16%
Real Estate Investment Trusts	8%	8%	8%
Commodities	3%	4%	5%



¹ Since June 2018 SSGA has passively managed all CERBT asset classes. Previously Fixed Income, TIPS and Commodity asset classes were managed internally by CalPERS.

CERBT Strategy 3



Objective

The CERBT Strategy 3 portfolio seeks to provide capital appreciation and income consistent with its strategic asset allocation. There is no guarantee that the portfolio will achieve its investment objective.

Strategy

The CERBT Strategy 3 portfolio is invested in various asset classes. CalPERS periodically adjusts the composition of the portfolio in order to match the target allocations. Generally, equities are intended to help build the value of the employer's portfolio over the long term while bonds are intended to help provide income and stability of principal. Also, strategies invested in a higher percentage of equities seek higher investment returns (but assume more risk) compared with strategies invested in a higher percentage of bonds.

Compared with CERBT Strategy 1 and Strategy 2, this portfolio has a lower allocation to equities than bonds and other assets. Historically, funds with a lower percentage of equities have displayed less price volatility and therefore, this portfolio may experience comparatively less fluctuation of value. Employers that seek greater stability of value, in exchange for possible lower investment returns, may wish to consider this portfolio.

CalPERS Board may change the list of approved asset classes in composition as well as targeted allocation percentages and ranges at any time.

Assets Under Management

As of the specified reporting month-end:

CERBT Strategy 3	Annual Expense Ratio
\$633,145,135	0.10%

Composition

Asset Class Allocations and Benchmarks

The CERBT Strategy 3 portfolio consists of the following asset classes and corresponding benchmarks:

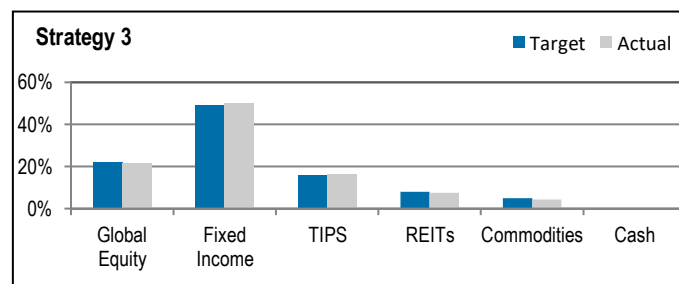
Asset Class	Target Allocation ¹	Target Range	Benchmark
Global Equity	22%	± 5%	MSCI All Country World Index IMI (net)
Fixed Income	49%	±5%	Bloomberg Barclays Long Liability Index
Treasury Inflation-Protected Securities ("TIPS")	16%	± 3%	Bloomberg Barclays US TIPS Index, Series L
Real Estate Investment Trusts ("REITs")	8%	± 5%	FTSE EPRA/NAREIT Developed Index (net)
Commodities	5%	± 3%	S&P GSCI Total Return Index
Cash	-	+2%	91 Day Treasury Bill

Portfolio Benchmark

The CERBT Strategy 3 benchmark is a composite of underlying asset class market indices, each assigned the target weight for the asset class it represents.

Target vs. Actual Asset Class Allocations

The following chart shows policy target allocations compared with actual asset allocations as of the specified reporting month-end. CalPERS may temporarily deviate from the target allocation for a particular asset class based on market, economic, or other considerations.



CERBT Strategy 3 Performance as of March 31, 2020

	1 Month	3 Months	Fiscal YTD	1 Year	3 Years*	5 Years*	Since Inception* (January 1, 2012)
Gross Return ^{1,3}	-6.45%	-6.30%	-1.87%	1.39%	3.94%	3.26%	4.95%
Net Return ^{2,3}	-6.45%	-6.32%	-1.93%	1.30%	3.86%	3.18%	4.85%
Benchmark returns	-6.39%	-6.27%	-1.91%	1.40%	3.75%	2.99%	4.64%
Standard Deviation ⁴	-	-	-	-	6.07%	5.74%	5.60%

Performance quoted represents past performance, which is no guarantee of future results that may be achieved by the fund.

* Returns for periods greater than one year are annualized.

¹ Gross performance figures are provided net of SSGA operating expenses.

² Net Performance figures deduct all expenses to the fund, including investment management, administrative and recordkeeping fees.

³ See the Expense section of this document.

⁴ Standard Deviation is based on gross returns.

CERBT Strategy 3



General Information

Information Accessibility

The CERBT Strategy 3 portfolio consists of assets managed internally by CalPERS and/or by external managers. Since it is not a mutual fund, a prospectus is not available and daily holdings are not published. CalPERS provides a quarterly statement of the employer's account and other information about the CERBT. For total market value, detailed asset allocation, investment policy and current performance information, please visit our website at: www.calpers.ca.gov.

Portfolio Manager Information

The CalPERS Board, through its Investment Committee directs the CERBT investment strategy based on policies approved by the Board of Administration. State Street Global Advisors (SSGA) manages all underlying investments for CERBT, which includes: Global Equity, Fixed Income, Real Estate Investment Trusts, Treasury Inflation-Protected Securities, and Commodities.¹

Custodian and Record Keeper

State Street Bank serves as custodian for the CERBT. Northeast Retirement Services serves as recordkeeper.

Expenses

CERBT is a self-funded trust in which participating employers pay for all administrative and investment expenses. Expenses reduce the gross investment return by the fee amount. The larger the expenses, the greater the reduction of investment return. Currently, CERBT expense ratios are 0.10%. This equates to \$1.00 per \$1,000 invested. The expenses consist of administrative fees borne by CalPERS to administer and oversee the Trust assets, investment management and administrative fees paid to SSGA to manage all asset classes, and recordkeeping fees paid to Northeast Retirement Services to administer individual employer accounts. The expenses described herein are reflected in the net asset value per unit. The expense ratio is subject to change at any time and without prior notification due to factors such as changes to average fund assets or market conditions. CalPERS reviews the operating expenses annually and changes may be made as appropriate. Even if the portfolio loses money during a period, the expenses will still be charged.

What Employers Own

Each employer invested in CERBT Strategy 3 owns units of this portfolio, which invests in pooled asset classes managed by CalPERS and/or external advisors. Employers do not have direct ownership of the securities in the portfolio.

Price

The value of the portfolio changes daily based upon the market value of the underlying securities. Just as prices of individual securities fluctuate, the portfolio's value also changes with market conditions.

Principal Risks of the Portfolio

The CalPERS CERBT Fund provides California government employers with a trust through which they may prefund retiree medical costs and other post-employment benefits (OPEB). CERBT is not, however, a defined benefit plan. There is no guarantee that the portfolio will achieve its investment objectives or provide sufficient funding to meet employer obligations. Further, CalPERS will not make up the difference between an employer's CERBT assets and the actual cost of OPEB provided to an employer's plan members.

An investment in the portfolio is not a bank deposit, nor is it insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC), CalPERS, the State of California or any other government agency.

There are risks associated with investing, including possible loss of principal. The portfolio's risk depends in part on the portfolio's asset class allocations and the selection, weighting and risks of the underlying investments. For more information about investment risks, please see the document entitled "CERBT Principal Investment Risks" located at www.calpers.ca.gov.

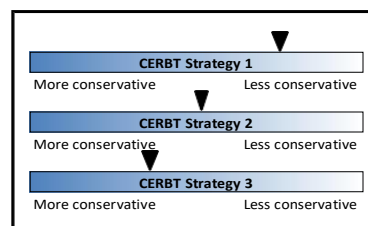
Fund Performance

Performance data shown on page 1 represents past performance and is no guarantee of future results. The investment return and principal value of an investment will fluctuate so that an employer's units, when redeemed, may be worth more or less than their original cost. Current performance may be higher or lower than historical performance data shown. For current performance information, please visit www.calpers.ca.gov and follow the links to California Employers' Retiree Benefit Trust.

CERBT Strategy Risk Levels

CalPERS offers employers the choice of one of three investment strategies. Projected risk levels among strategies vary, depending upon the target asset class allocations. Generally, equities carry more risk than fixed income securities.

Asset Class Target Allocations	Strategy 1	Strategy 2	Strategy 3
Global Equity	59%	40%	22%
Fixed Income	25%	43%	49%
Treasury Inflation-Protected Securities	5%	5%	16%
Real Estate Investment Trusts	8%	8%	8%
Commodities	3%	4%	5%



¹ Since June 2018 SSGA has passively managed all CERBT asset classes. Previously Fixed Income, TIPS and Commodity asset classes were managed internally by CalPERS.

Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

Purpose

The purpose of this report is to give the District a general feel for the impact of different levels of special contribution on funded ratios and compare the volatility in funded ratios under alternate asset allocations.

The District is considering making a special contribution (or contributions) to the OPEB Trust (CERBT) to bring the funded ratio (assets / actuarial accrued liability) up to between 80% and 90%. We have included a scenario that illustrates the impact of a payment that would bring the funded ratio up to 55% as well.

In making the decision as to the amount to contribute, there are concerns that favorable investment returns in the future might lead to assets significantly exceeding liabilities over the long term and that reversion of any excess assets back to the District might be delayed for a significant period of time because the plan is being funded through an irrevocable trust. This is a particular concern for plans that are closed to new hires, such as the District’s plan.

Background

CERBT Irrevocable Trust Requirements

CERBT is an irrevocable trust administered by CalPERS that complies with GASB trust requirements that must be met for Plan assets to be used to offset Plan liabilities in the District’s financial statements. This includes the requirement that once deposited in the CERBT, funds can only be used to pay plan benefits and administrative expenses. This means that should the plan become significantly overfunded, excess funds could not be returned to the employer until all payments to plan participants had been made.

CERBT Asset Allocation

CERBT has three different asset allocations that vary primarily by equity allocation.

	Target Asset Allocations		
	CERBT 1	CERBT 2	CERBT 3
Global Equity	59%	40%	22%
Fixed Income	25%	43%	49%
TIPS	5%	5%	16%
Commodities	3%	4%	5%
REITs	<u>8%</u>	<u>8%</u>	<u>8%</u>
	100%	100%	100%

Currently the District has elected the CERBT 1 allocation, which has the highest equity allocation, and thus the highest volatility.



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

Impact of Special Contribution for 2020/21 Fiscal Year (CERBT 1)

We have made calculations for the five scenarios below assuming that the trust remains invested in CERBT 1.

- Scenario 1: No special contribution, 6.50% 2019/20 return, which is the return rate assumed in the 7/1/2019 actuarial valuation.
- Scenario 2: No special contribution, 6/30/2020 asset balance equals District’s balance in CERBT 1 as of 3/24/2020 and assumes a 0% return from that point until fiscal year end.
- Scenario 3: Special contribution sufficient to bring the funded ratio as of 6/30/2020 to 55%.
- Scenario 4: Special contribution sufficient to bring the funded ratio as of 6/30/2020 to 80%.
- Scenario 5: Special contribution sufficient to bring the funded ratio as of 6/30/2020 to 90%.

Projected results as of 7/1/2020 are shown below. The Special Contributions in scenarios 3, 4, and 5 have been assumed to be contributed on 6/30/2020 and have been set as the additional contribution necessary to reach the funded ratio goal, assuming the Scenario 2 asset balance as of 6/30/2020.

Scenario	6/30/2020 Special Contribution	7/1/2020 Actuarial Accrued Liability (AAL)	7/1/2020 Market Value of Assets	7/1/2020 Unfunded Actuarial Accrued Liability (UAAL)	7/1/2020 AAL Funded Ratio ¹	2020/21 Actuarially Determined Contribution ²
1	\$0	\$9,913,000	\$4,275,000	\$5,638,000	43%	\$709,000
2	0	9,913,000	3,489,000	6,424,000	35%	780,000
3	1,963,000	9,913,000	5,452,000	4,461,000	55%	603,000
4	4,442,000	9,913,000	7,931,000	1,982,000	80%	379,000
5	5,433,000	9,913,000	8,922,000	991,000	90%	289,000

¹ Ratio of Market Value of Assets to Actuarial Accrued Liability.

² Administrative expenses not included.



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

Stochastic Projections (CERBT 1)

The tables of projections that follow illustrate the distribution of funded ratios in the future. Because we are concerned about the Assets exceeding the Total Present Value of Benefits, we are using a funded ratio for our projections based on the projected 7/1/2020 Total Present Value of Benefits as opposed to the Actuarial Accrued Liability (which does not include benefits assumed to be earned in the future by current covered employees). A comparison of the two different measures is below. Over time as current covered employees retire the difference between the two measures decreases.

Scenario	7/1/2020 Present Value Benefits (PVB)	7/1/2020 Market Value of Assets	7/1/2020 Unfunded Present Value Benefits (UPVB)	7/1/2020 PVB Funded Ratio	7/1/2020 AAL Funded Ratio
1	\$11,282,000	\$4,275,000	\$7,007,000	38%	43%
2	11,282,000	3,489,000	7,793,000	31%	35%
3	11,282,000	5,452,000	5,830,000	48%	55%
4	11,282,000	7,931,000	3,351,000	70%	80%
5	11,282,000	8,922,000	2,360,000	79%	90%

The projections below give a basis for comparing the impact on funding levels of the various scenarios using the present value of benefits (PVB) funded ratio.

Scenario 1, no special contribution, expected 6/30/2020 assets					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	6%	17%	37%
80%-119%	0%	7%	33%	48%	45%
Less than 80%	100%	93%	62%	35%	18%

Scenario 2, no special contribution, 3/24/2020 assets assuming 0% return from 3/24/2020 to 6/30/2020					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	4%	15%	35%
80%-119%	0%	3%	28%	46%	47%
Less than 80%	100%	97%	69%	38%	18%



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

Scenario 3, special contribution to bring 6/30/2020 AAL funded ratio to 55%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	1%	9%	21%	39%
80%-119%	0%	18%	40%	47%	44%
Less than 80%	100%	81%	51%	32%	17%

Scenario 4, special contribution to bring 6/30/2020 AAL funded ratio to 80%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	5%	21%	33%	47%
80%-119%	0%	51%	46%	43%	38%
Less than 80%	100%	44%	33%	23%	15%

Scenario 5, special contribution to bring 6/30/2020 AAL funded ratio to 90%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	10%	25%	37%	50%
80%-119%	0%	58%	48%	43%	36%
Less than 80%	100%	32%	27%	20%	14%

Assumptions

The stochastic simulations are based on assumptions regarding returns, standard deviations of CERBT 1 asset classes and correlations between CERBT 1 asset classes and determine a range of results for returns based on 1,000 random trials.

The calculations of liabilities and assets are based on the same methods and assumptions used in the July 1, 2019 actuarial valuation with the exception of contributions for gains and losses on assets which in the valuation were amortized over the same number of years as the rest of the unfunded liability (over the period ending June 30, 2039, 19 years from 7/1/2020) but for these calculations have been amortized over a minimum of 10 years from the year incurred. We have assumed that the District will contribute the Actuarially Determined Contribution each year. We have not made any special adjustment for market recovery in Scenarios 2, 3, 4, and 5.

Liabilities are based on the discount rate used in the District’s July 1, 2019 valuation (6.50%), which has a 0.25% margin for conservatism³.

³ The median return for the CERBT 1 is 6.75%. The District is assuming a 6.50% discount rate in its actuarial valuations, which is consistent with a 0.25% margin for adverse investment experience.



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

CERBT 2 and 3

Changing the allocation of the Plan’s assets from CERBT 1 to CERBT 2 or CERBT 3 in order to reduce volatility has been considered.

As an alternative, it may be possible to divide the Plan’s assets between CERBT 1 and CERBT 2 or 3. It would be necessary to discuss this possibility with the CERBT to be sure that it is allowable.

Impact of Special Contribution for 2020/21 Fiscal Year (CERBT 2)

We have made calculations for the same five scenarios.

- Scenario 1: No special contribution, 6.50% 2019/20 return, which is the return rate assumed in the 7/1/2019 actuarial valuation.
- Scenario 2: No special contribution, 6/30/2010 asset balance equals District’s balance in CERBT 1 as of 3/24/2020 and assumes a 0% return from that point until fiscal year end.
- Scenario 3: Special contribution sufficient to bring the funded ratio as of that date to 55%.
- Scenario 4: Special contribution sufficient to bring the funded ratio as of that date to 80%.
- Scenario 5: Special contribution sufficient to bring the funded ratio as of that date to 90%.

Projected results as of 7/1/2020 are shown below. The Special Contributions in scenarios 3, 4, and 5 have been assumed to be contributed on 6/30/2020 and have been set as the additional contribution necessary to reach the AAL funded ratio goal, assuming the Scenario 2 asset balance as of 6/30/2020.

The amount is greater than for the CERBT 1 allocation since the actuarial accrued liability is higher due the lower discount rate assumption (6.25%⁴ rather than 6.50%).

CERBT 2 Scenario	6/30/2020 Special Contribution	7/1/2020 Actuarial Accrued Liability (AAL)	7/1/2020 Market Value of Assets	7/1/2020 Unfunded Actuarial Accrued Liability (UAAL)	7/1/2020 AAL Funded Ratio ⁵	2020/21 Actuarially Determined Contribution ⁶
1	\$0	\$10,268,000	\$4,275,000	\$5,993,000	42%	\$743,000
2	0	10,268,000	3,489,000	6,779,000	34%	813,000
3	2,159,000	10,268,000	5,648,000	4,620,000	55%	622,000
4	4,726,000	10,268,000	8,215,000	2,053,000	80%	394,000
5	5,752,000	10,268,000	9,241,000	1,027,000	90%	303,000

⁴ Expected rate of return with no margin for adverse deviation.

⁵ Ratio of Market Value of Assets to Actuarial Accrued Liability.

⁶ Administrative expenses not included.



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

Stochastic Projections (CERBT 2)

The tables that follow illustrate the distribution of funded ratios in the future. Because we are concerned about the Assets exceeding the Total Present Value of Benefits, we are using a funded ratio for our projections based on the projected 7/1/2020 Total Present Value of Benefits as opposed to the Actuarial Accrued Liability (which does not include benefits assumed to be earned in the future by current covered employees). A comparison of the two different measures is below. Over time as current covered employees retire the difference between the two measures decreases.

CERBT 2 Scenario	7/1/2020 Present Value Benefits (PVB)	7/1/2020 Market Value of Assets	7/1/2020 Unfunded Present Value Benefits (UPVB)	7/1/2020 PVB Funded Ratio	7/1/2020 AAL Funded Ratio
1	\$11,743,000	\$4,275,000	\$7,468,000	36%	42%
2	11,743,000	3,489,000	8,254,000	30%	34%
3	11,743,000	5,648,000	6,095,000	48%	55%
4	11,743,000	8,215,000	3,528,000	70%	80%
5	11,743,000	9,241,000	2,502,000	79%	90%

Below are tables similar to the tables shown on page 3 for CERBT 1. Variations in PVB funded ratios are shown. We have used long-term investment return rates with no margin in calculating liabilities. In calculating returns after 6/30/2020 we have used long-term capital market assumptions and have not made any special adjustment for market recovery.

CERBT 2: Scenario 1, no special contribution, expected 6/30/2020 assets					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	1%	8%	25%
80%-119%	0%	2%	29%	56%	60%
Less than 80%	100%	99%	70%	36%	15%

CERBT 2: Scenario 2, no special contribution, 3/24/2020 assets assuming 0% return from 3/24/2020 to 6/30/2020					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	1%	6%	23%
80%-119%	0%	0%	22%	55%	61%
Less than 80%	100%	100%	77%	39%	15%



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

CERBT 2: Scenario 3, special contribution to bring 6/30/2020 AAL funded ratio to 55%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	3%	11%	27%
80%-119%	0%	10%	40%	59%	58%
Less than 80%	100%	90%	56%	30%	15%

CERBT 2: Scenario 4, special contribution to bring 6/30/2020 AAL funded ratio to 80%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	1%	11%	21%	33%
80%-119%	0%	52%	57%	58%	54%
Less than 80%	100%	47%	32%	21%	13%

CERBT 2: Scenario 5, special contribution to bring 6/30/2020 AAL funded ratio to 90%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	3%	16%	27%	38%
80%-119%	0%	66%	59%	54%	49%
Less than 80%	100%	31%	25%	19%	13%

Impact of Special Contribution for 2020/21 Fiscal Year (CERBT 3)

We have made calculations for the same five scenarios below.

- Scenario 1: No special contribution, 6.50% 2019/20 return, which is the return rate assumed in the 7/1/2019 actuarial valuation.
- Scenario 2: No special contribution, 6/30/2010 asset balance equals District’s balance in CERBT 1 as of 3/24/2020 and assumes a 0% return from that point until fiscal year end.
- Scenario 3: Special contribution sufficient to bring the funded ratio as of that date to 55%.
- Scenario 4: Special contribution sufficient to bring the funded ratio as of that date to 80%.
- Scenario 5: Special contribution sufficient to bring the funded ratio as of that date to 90%.

Projected results as of 7/1/2020 are shown below. The Special Contributions in scenarios 3, 4, and 5 have been assumed to be contributed on 6/30/2020 and have been set as the additional contribution necessary to reach the funding ratio goal, assuming the Scenario 2 asset balance as of 6/30/2020. The amount is greater than for the CERBT 1 and CERBT 2 allocations since the actuarial accrued liability is higher due the lower discount rate (5.50% rather than 6.50% for CERBT 1 and 6.25% for CERBT 2).



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

CERBT 3 Scenario	6/30/2020 Special Contribution	7/1/2020 Actuarial Accrued Liability (AAL)	7/1/2020 Market Value of Assets	7/1/2020 Unfunded Actuarial Accrued Liability (UAAL)	7/1/2020 AAL Funded Ratio ⁷	2020/21 Actuarially Determined Contribution ⁸
1	\$0	\$11,453,000	\$4,275,000	\$7,178,000	37%	\$856,000
2	0	11,453,000	3,489,000	7,964,000	30%	922,000
3	2,810,000	11,453,000	6,299,000	5,154,000	55%	686,000
4	5,673,000	11,453,000	9,162,000	2,291,000	80%	446,000
5	6,819,000	11,453,000	10,308,000	1,145,000	90%	350,000

Stochastic Projections (CERBT 3)

The tables that follow illustrate the distribution of funded ratios in the future. Because we are concerned about the Assets exceeding the Total Present Value of Benefits, we are using a funded ratio for our projections based on the projected 7/1/2020 Total Present Value of Benefits as opposed to the Actuarial Accrued Liability (which does not include benefits assumed to be earned in the future by current covered employees). A comparison of the two different measures is below. Over time as current covered employees retire the difference between the two measures decreases.

CERBT 3 Scenario	7/1/2020 Present Value Benefits (PVB)	7/1/2020 Market Value of Assets	7/1/2020 Unfunded Present Value Benefits (UPVB)	7/1/2020 PVB Funded Ratio	7/1/2020 AAL Funded Ratio
1	\$13,306,000	\$4,275,000	\$9,031,000	32%	37%
2	13,306,000	3,489,000	9,817,000	26%	30%
3	13,306,000	6,299,000	7,007,000	47%	55%
4	13,306,000	9,162,000	4,144,000	69%	80%
5	13,306,000	10,308,000	2,998,000	77%	90%

Below are tables similar to the tables shown on page 3 for CERBT 1 and page 6 for CERBT 2. Variations in PVB funded ratios are shown. We have used long-term investment return rates with no margin in calculating liabilities. In calculating returns after 6/30/2020 we have used long-term capital market assumptions and have not made any special adjustment for market recovery.

⁷ Ratio of Market Value of Assets to Actuarial Accrued Liability.

⁸ Administrative expenses not included.



**Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020**

CERBT 3: Scenario 1, no special contribution, expected 6/30/2020 assets					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	0%	2%	16%
80%-119%	0%	0%	17%	66%	77%
Less than 80%	100%	100%	83%	33%	7%

CERBT 3: Scenario 2, no special contribution, 3/24/2020 assets assuming 0% return from 3/24/2020 to 6/30/2020					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	0%	1%	16%
80%-119%	0%	0%	10%	63%	78%
Less than 80%	100%	100%	90%	36%	7%

CERBT 3: Scenario 3, special contribution to bring 6/30/2020 AAL funded ratio to 55%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	0%	4%	18%
80%-119%	0%	4%	43%	75%	74%
Less than 80%	100%	96%	57%	22%	8%

CERBT 3: Scenario 4, special contribution to bring 6/30/2020 AAL funded ratio to 80%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	0%	3%	12%	26%
80%-119%	0%	49%	71%	75%	67%
Less than 80%	100%	51%	26%	13%	7%

CERBT 3: Scenario 5, special contribution to bring 6/30/2020 AAL funded ratio to 90%					
PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range				
	7/1/2020	7/1/2025	7/1/2030	7/1/2035	7/1/2040
120% or more	0%	1%	7%	17%	30%
80%-119%	0%	72%	75%	73%	63%
Less than 80%	100%	28%	18%	10%	6%



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

Other Factors

In this report we have concentrated on the impact of investment returns on funded status.

An important driver of contribution rates and funded status is future increases (or decreases) in medical premiums. The plan’s experience has been particularly favorable with respect to Kaiser Senior Advantage and it is certainly possible that this may continue in the future leading to actuarial gains or even a reduction in our trend-rate assumption. On the other hand the impact of COVID-19 on premium rates is unknown at this time.

Should any assumptions or methods change in the future, or should experience deviate from our assumptions, results would be different.

Summary

Though the plan’s status usually is presented in terms of one investment rate, since the decision at hand is sensitive to variation in investment returns, this report illustrates the potential variation in results due to investment return fluctuations as an aid to deciding the amount of the special contribution.

Given the current economic uncertainties, the District may decide to maintain a higher level of funding in its operating fund. Rather than making an additional OPEB contribution to reach an 80% funded ratio, it could consider making a lower additional contribution to the trust fund, for example the 55% funded ratio alternative under Scenario 3 on pages 2 and 4.

We also address the impact of changing the allocation of the Plan’s assets from CERBT 1 to the other, more conservative, asset allocations under CERBT 2 or CERBT 3 in order to reduce portfolio volatility.

As an illustration of the potential impact, if the District made an additional contribution of \$2.2M and switched to CERBT 2 or an additional contribution of \$2.8M and switched to CERBT 3 with discount rates with no margin (6.25% and 5.50% respectively), the funded ratio results would be more tightly grouped as illustrated for Scenario 3 (55% AAL Ratio Target) below. This would lessen the probability that the fund may accumulate more assets than necessary over the long term.

PVB Funded Ratio Range	Probability that PVB Funded Ratio is in Given Range in 2040		
	CERBT 1	CERBT 2	CERBT 3
120% or more	39%	27%	18%
80%-119%	44%	58%	74%
Less than 80%	17%	15%	8%

Rather than switching existing funds, another possibility would be to invest new money (the special contribution and future contributions) in CERBT 2 or CERBT 3. We believe this may be possible, but it would be necessary to confirm this with CalPERS.

The contributions and liabilities are higher under CERBT 2 and CERBT 3. On the other hand, the projections illustrate the lesser volatility of the CERBT 2 and CERBT 3 allocations and the lower



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

probability that the plan will become significantly overfunded or underfunded under those allocations. The District should weigh the higher costs against the lower volatility.

Given the current economic situation, the timing of any fund changes should be considered carefully and with the help of your investment advisors.

Certification

Details of actuarial assumptions and methods, July 1, 2019 valuation data, and Plan provisions may be found in our July 1, 2019 valuation report. To the best of our knowledge, this memo is complete and accurate and has been conducted using generally accepted actuarial principles and practices. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

DRAFT

Marilyn Oliver, FSA, MAAA, FCA
Vice President
Bartel Associates, LLC
April 14, 2020

DRAFT

Catherine A Wandro, ASA, MAAA, FCA
Assistant Vice President
Bartel Associates, LLC
April 14, 2020

DRAFT

Tak Frazita, FSA, MAAA, EA, FCA
Associate Actuary
Bartel Associates, LLC
April 14, 2020



April 14, 2020



Marin Sonoma Mosquito & Vector Control District
Special Contribution Due to Reserve Restructure – Revised Draft 4/14/2020

Definitions

■ **Present Value of Benefits (PVB)**

The Present Value of Benefits is a measure of the total District obligation for expected retiree healthcare benefits due to both past and future service for current employees and retirees.

■ **Actuarial Accrued Liability (AAL)**

This represents the portion of the present value of projected benefits that employee and retired participants have earned (on an actuarial, not actual, basis) through the valuation date. (Retired participants are assumed to have earned all of their benefits.)

■ **Market Value of Plan Assets**

Plan Assets include funds that have been segregated and restricted in a trust so that they can only be used to pay plan benefits.

■ **Unfunded Actuarial Accrued Liability (Unfunded AAL)**

This is the difference between the Actuarial Accrued Liability and Market Value of Plan Assets. This represents the amount of the Actuarial Accrued Liability that must still be funded.

■ **Normal Cost (NC)**

The Normal Cost represents the portion of the present value of benefits expected to be earned by employees (on an actuarial, not actual, basis) in the coming year.

■ **Actuarially Determined Contribution (ADC)**

The Actuarially Determined Contribution is simply the current employer Normal Cost plus a contribution to pay off the Unfunded Actuarial Accrued Liability over a period of years. In other words, it is the value of benefits earned during the year plus an amount to keep the Plan on track for funding the UAAL.

■ **Amortization Schedule**

Schedule used to determine payments towards the Unfunded Actuarial Accrued Liability.

■ **Stochastic Process**

A process for generating numerous potential outcomes by allowing for random variations in one or more inputs over time for the purpose of assessing the distribution of those outcomes.

o:\clients\marin sonoma mvcd\projects\opeb\2019\report\ba marinsonomamvcd 20-04-14 opeb special contribution draft report.rev 2.docx





Marin/Sonoma Mosquito & Vector Control District

Fiscal Year 2020/21: Proposed Budget Highlights

Overview

The proposed budget for Fiscal Year 2020-21 incorporates valuable input from staff and Budget Committee members, as well as professional consultants. Revenue trends, fund balances, legacy benefits, capital replacement schedules and anticipated expenditures were carefully considered while preparing this budget. As in prior years, the District continues to operate in a constrained fiscal environment, diligently managing its expenditures.

Revenues

Uncertainties amid the COVID-19 pandemic made it difficult for counties to predict an escalator for ad valorem tax revenues. Marin County anticipates a 4.0% increase while Sonoma County predicts a 2.5% increase for FY 2020-21. Following the District's recently updated budget preparation processes, these escalators were applied to FY 2018-19 actual revenues (as opposed to budget estimates) to more accurately forecast ad valorem revenues for FY 20-21. The largest benefit assessment (#1) continues flat at \$12.00 while a slight COLA was applied to benefit assessment #2. Anticipated revenue from contracts, reimbursements and sale of District property is projected to be \$200,000. Based on a three-year average of actuals from prior fiscal years, interest earned is budgeted at \$98,874. Total revenues for FY 2020-21 are budgeted at \$9,945,224.

Expenditures

Total budgeted expenditures, including capital assets and an additional contribution to the OPEB Trust, are forecast to increase by \$2,109,194 over the FY 2019-20 budget. This significant increase is largely attributable to the proposed strategy to pay down a portion of the District's unfunded post-retirement medical benefits. Services and supplies are anticipated to decrease by 10.26% while salaries and benefits (excluding OPEB contributions) are expected to increase by 5.56%. The anticipated shortfall or net assets required to balance the budget is projected to be \$1,214,377.

Income vs. Expenditure

If adopted as proposed by the Budget Committee and staff, there would be a \$1,214,377 draw from the operating reserves and a \$1M transfer from the Capital Replacement Fund to balance the budget. It should be noted that this proposal is based on Board approval of strategies presented in a report by MRG after an analysis of the District's capital asset replacement program and target balances. The Board will also review and potentially approve one of several funding options, prepared by Marilyn Oliver of Bartel & Associates, to accelerate the OPEB legacy benefit liability paydown. As noted in the earlier item

7A of tonight's agenda, this initial draft of the FY 2020-21 budget was prepared assuming the adoption of a smaller contribution to OPEB (targeting funding to the 55% level using CERBT 2 Scenario 3) than had been discussed at the March 11, 2020 meeting of aiming for an 80% funded ratio. Discussions with the Budget Committee reached the tentative conclusion that the District may find it helpful to retain a higher balance in its Operating Fund to help weather the economic fallout from the COVID-19 pandemic. The more modest special contribution to OPEB outlined in this report would facilitate this outcome.

Analysis

The face sheet (page 1) shows the overall budget totals for revenues from the benefit assessments and ad valorem taxes, as well as the three major categories of expenditure: Salaries, Wages & Benefits, Services and Supplies and Capital Replacement expenditures. The single-family equivalent (SFE) parcel ratio between Assessment Districts 1 & 2 reflects the fact that roughly 88% of the SFE parcels are in District #1 and 12% in District #2. Under the terms of the annexation agreement, District #2 does not pay ad valorem taxes, and thus parcels in District #2 contribute a higher rate per single-family equivalent parcel in the benefit assessment in an effort to equalize the per-parcel contributions between the two Assessment Districts.

Represented employees are still undergoing contract negotiations with the District at this time. With the current three-year contract concluding at fiscal year-end, ideally, a new contract would be approved and put in place for July 1st, 2020. For the purposes of preparing this draft budget, a 2.5% cost of living increase was assumed. Many of the component parts of the current contract will remain in place for budgeting purposes. Upon ratification of the new memorandum of understanding between represented employees and the District, appropriate adjustments will be made to salaries and benefits through a budgetary adjustment process. We hope that these changes will be reflected in the draft final version of the budget that will be presented to the Board at its June 10, 2020 meeting. If this is not the case, a subsequent budgetary adjustment process will be used.

For FY 2020-21, employer rates for MCERA contributions will increase to 31.21% for the Classic Tier and 24.51% for the PEPRRA Tier. The percentage of the budget to be spent on pension contributions is 9.32%. The most significant change to benefits will be largely attributed to the Board's prior decision to adopt a new OPEB funding strategy, namely paying the full Actuarially Determined Contribution (ADC) as determined in the most recent valuation - and potentially the additional contribution referred to above, which would aim to increase the funded ratio of the OPEB Trust to 55%. This potential strategy would require a \$1M draw from the Capital Replacement Fund in addition to other funding, which is dealt with in more detail below. As noted above, for purposes of draft budget preparation, staff made assumptions about the OPEB funding strategy following direction from the Budget Committee. However, once the Board adopts a firm OPEB funding approach and gives direction to staff, adjustments to the budget will be made accordingly. Currently, including the special additional contribution, the percentage of the overall budget to be spent on OPEB liabilities for FY 2020-21 is 22.87%.

The figures shown on the bottom of Page 3 of the budget represent the grand totals of salaries/benefits (the column headers provide context) and the differences between the FY 2019-20 approved budget

(second amendment) and the proposed FY 2020-21 budget. You will notice a change to the format in this draft, which separates regular salaries and benefits from legacy benefits or OPEB Trust contributions. The intent is to create a distinction between regularly projected employee benefit costs and legacy costs, which will vary greatly depending on what decisions the Board's about the potential additional contributions to the OPEB Trust.

The total proposed budget for FY 2020-21 (assuming a 2.5% COLA) for salaries and benefits separate from legacy benefits, represents a 5.56% increase over the approved FY 2019-20 budget. Depending on the Board's decision to approve an additional contribution to the OPEB Trust, and which strategy and funding ratio best meets the District's long term goals and current financial circumstances, the amount budgeted for legacy benefits will be significantly different to the prior fiscal year. During FY 2019-20, the District made the full Actuarially Determined Contribution (ADC) of \$667,000 to the OPEB Trust but did not opt to make an additional contribution. As noted above, for budgeting purposes, staff assumed a target funded ratio in the OPEB trust of 55%, which would lower the ADC to \$622,000 and require an additional one-time contribution to the OPEB trust fund of \$2,159,000. The additional contribution would be comprised of \$1M from the Capital Replacement Fund and \$1,159,000 from the Operating Fund. A total contribution of \$2,781,000 for FY 2020-21 would equate to a 317% increase in this category over the FY 2019-20 approved budget.

Pages 4 & 5 of the budget show a rollup of all expenditures analyzed by department for services, supplies and capital replacement from all the pages following. The proposed FY 2020-21 budget projects overall services and supplies to decrease by \$299,990 or 10.26% compared to FY 2019-20 budget (second amendment).

Proposed expenditures for Department 1 (Administration) begin on page 6. The Vector Control Joint Powers Agency (VCJPA) projected an increase of just over 4.0% for insurance premiums (p7). Expenses for professional service agreements (p9) are forecast to be lower this year, even with the costs associated with the Coastal Region PEIR Addendum included. Publications and Legal (p9) adds a new line item for television advertising which will launch advertisements for District services on large networks. "As needed" expenses (p10) decreased significantly from FY 2019-20. Utilities (p11) are anticipated to increase by 18.93% largely due to the volatility of gas and electric rates. Overall, expenses for Department 1 are projected to decrease by 8.71%.

The budget for the Laboratory begins on page 12. Overall, the decrease to the Lab budget is slight (4.44%) with no major factors to consider for the upcoming fiscal year. New to the lab budget this year is a line item for membership dues to the Entomological Society of America, which was moved from the Education Department.

Taken as a whole, Operations expenses beginning on page 14 are slated to be \$65,988 lower than for FY 2019-20 (second budget amendment). The decrease can largely be attributed to the prior year purchase of materials at a significantly discounted rate through sales promotions (Pyrocide), and steady prices for first aid supplies, uniforms, and personal protective equipment. Staff has also worked to improve the terms of the cell phone contract with the current carrier. Capital outlay for Department 3 totals \$68,500

which includes the purchase of two large ultra-low volume foggers, a mist blower and an unmanned aerial system (drone). The mist blower unit has several uses and would be especially helpful to have on hand in case invasive species of *Aedes* mosquito are discovered in the District's service area because it is capable of wide-area larvaciding applications (WALS).

Proposed expenditures for Department 4 (Maintenance Shop) (p18), excluding Capital Outlay, resulted in an increase of \$44,186 or 34.19% as compared to the FY 2019-20 budget (second amendment). In March of this year, the long-standing Shop and Facilities Coordinator retired after 26 years of service. Fortunately, staff was able to collaborate with him and take advantage of his expert knowledge for this budget cycle. Increases in the projected expenses are due largely to the plan to purchase a scan tool for vehicle diagnostics and the replacement of impact tools, scheduled maintenance of the 29 large shop and vehicle storage roll up doors, replacement of flooring in the technician's room and Field Supervisors' office, plus the cost to replace the obsolete control software for the HVAC system. Capital outlay for Department 4 is \$294,352 which includes the purchase of two ARGOS (amphibious vehicles) and five new trucks to replace vehicles that have exceeded the District's standard age and/or mileage criteria.

Department 5, Community Outreach, (p21) will see a significant decrease in planned expenditures of 80.93% this fiscal year. This decrease can be attributed to two factors: firstly there will be no expenses associated with video production services because the community outreach video was completed during the prior fiscal year, and secondly there be no need to send out informational mailers, which accounted for \$140K in the prior year budget. The Education Department (p22) remains largely the same as the prior year but with a slight decrease of \$800 or 6.78%. Once the restrictions of COVID-19 are lifted, the District will welcome a new-hire Education Specialist to run the K-12 education program.

For Department 6, Information Technology expenses (p23) are expected to be \$8,055 higher than those for the current fiscal year. The recommendation is to replace three laptops and four desktop computers that have reached their service lives. For web hosting, the District uses services provided by Streamline whose fees are based on the budgeted expenses for the fiscal year. In addition, the plan is to update the staff photo since the last one was taken many years ago.

In the Capital Replacement Section that follows on pp 24 &25, projected spending to the end of the fiscal year is shown. As noted above, a total of \$362,852 will be spent on the purchase of six new trucks, two ARGOS, two foggers, a mist blower and an unmanned aerial system to assist operations with surveillance and control. In February of this year, Municipal Resources Group completed and presented to the Board a report comprised of a capital asset replacement program update as well as an analysis of the District's target fund balances. The Board was presented with two primary capital asset funding strategies: Pay-As-You-Go Strategy (the current strategy) and the Reserve Fund Strategy. The Reserve Fund Strategy offers two alternatives to consider:

Alternative 1: Beginning with a balance of \$2M in the Capital Fund with flat annual deposits to the Fund of \$274,500 from FY 2020/21 through FY 2039/40. At the end of this period, the balance would decline to \$1M.

Alternative 2: Beginning with a balance of \$1M in the Capital Fund with flat annual deposits to the Capital Fund of \$337,200 from FY 2020-21 through FY 2039-40. Since the current balance of the District's Capital Fund is \$2M, Alternative 2 would free up \$1M, which could be used to partially pay

down the unfunded OPEB liability as described earlier. At the end of the 20-year capital spending plan, the target balance in the capital fund would also be \$1M. This presents another decision for the Board to make regarding which of the two capital funding strategies to adopt. In its report, MRG considered the \$1M to be adequate, pointing out that amount will cover approximately three years of annual contributions to the capital fund.

With direction from the Budget Committee, for the purpose of preparing this initial draft budget, staff modeled the Reserve Fund Strategy using Alternative 2 (1M starting and ending balances). The deposit to the Capital Fund is \$337,200 despite total capital purchases encumbering a draw of \$362,852. Capital purchases would be made from the Capital Replacement Fund rather than from the Operating Fund as in prior years.

Staff understands that this draft budget must be adaptable to several decisions that will be made by the Board, as well as changes that will arise from the approval of the MOU. We look forward to input and recommendations from the full Board to produce a comprehensive final budget for fiscal year 2020-21.

DRAFT									
MSMVCD BUDGET OVERVIEW of REVENUE and EXPENSES									
FY 2020/21									
			FY 2020/21 DRAFT REVENUE			Prior Fiscal Years			
REVENUE									
BENEFIT ASSESSMENT			rates	DISTRICT #1	DISTRICT #2	TOTAL	<u>FY 2016/17 ACTUAL</u>	<u>FY 2017/18 ACTUAL</u>	<u>FY 2018/19 ACTUAL</u>
		BA #1-MARIN COUNTY= 95,218 SFE	\$12.00	1,142,616		1,142,616			1,141,824
		BA #1-SONOMA COUNTY= 168,945 SFE	\$12.00	2,027,340		2,027,340			1,982,853
		BA #2A- MARIN COUNTY= 5,915 SFE	\$28.26		167,158	167,158			155,476
		BA #2A- SONOMA COUNTY ZONE A= 30,140 SFE	\$28.26		851,756	851,756			824,133
		BA #2B- SONOMA COUNTY ZONE B= 234 SFE	\$27.02		6,323	6,323			
				3,169,956	1,025,237	4,195,193	3,999,853	4,095,386	4,104,286
AD VALOREM REVENUE (non-assessment)									
(4.0% added for Marin and 2.50% added for Sonoma)									
		AD VALOREM TAXES		4,797,018	654,139	5,451,157			5,233,882
		INTEREST EARNED				98,874			146,914
		OTHER STATE AID Wildfire Tax Loss Relief				0			112,598
		INCOME-Contracts,Reimburesments,Sale District Property				200,000			232,675
				5,301,617	654,139	5,750,031	4,917,483	5,275,006	5,726,069
		TOTAL REVENUE:		8,471,573	1,679,376	9,945,224	8,917,336	9,370,392	9,830,355
		NET ASSETS USED TO BALANCE BUDGET (shortfall)				1,214,377			
		TRANSFER FROM CAPITAL FUND FOR ADD'L OPEB CONTRIBUTION				1,000,000			
		Total Budgeted Revenue and anticipated draw from net assets:				12,159,601			
			FY 2020/21 DRAFT EXPENSES						
EXPENSES									
				District #1 88%	District #2 12%	Draft FY 20/21 Total Expenses	FY 2016/17 Actual Expenses	FY 2017/18 Actual Expenses	FY 2018/19 Actual Expenses
		Salaries, Wages and Benefits:		5,644,960	769,767	6,414,727	5,102,948	5,351,866	5,417,584
		CaPERS OPEB Trust ADC & Add'l Contr.		1,567,280	213,720	2,781,000	378,028	354,000	2,057,646
		Services and Supplies W/O Capital:		2,311,473	315,201	2,626,674	1,706,296	2,019,662	2,390,366
		Transfer to Capital Replacement Fund:		296,736	40,464	337,200	115,428	36,218	59,060
		TOTAL EXPENSES:		9,820,449	1,339,152	12,159,601	7,302,700	7,761,746	9,924,656
PERCENTAGE OF BUDGET TO BE SPENT ON PENSION CONTRIBUTIONS FOR FY 2020/21: 9.32%									
PERCENTAGE OF BUDGET TO BE SPENT ON OPEB FOR FY 2020/21: 22.87% (includes additional payment to OPEB Trust Account)									

CATEGORY	DESCRIPTION	FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>SALARIES</u>						
<u>Regular - Full time</u>						Projected Salaries with 2.5% COLA subject to change with MOU negotiations
1-8010	Administrative Salaries			449,966	461,359	
	Retirement Cr = 25+ yrs. Service and % portion paid by employer			8,471	8,471	
	Anticipated Overtime (100 hours)			3,327	3,427	
2-8010	Lab Salaries			349,031	365,959	
3-8010	Operations Salaries			2,368,683	2,614,144	
	Retirement Cr = 25+ yrs. Service			11,433	24,418	
	3 - Class A License Merit (Aug on even years)			0	2,000	
	Anticipated Overtime (650 hours)			37,050	38,311	
4-8010	Shop/Facilities			226,630	211,043	
	Anticipated Overtime (20 hours)			1,220	977	
	Retirement Cr = 25+ yrs. Service			12,987	0	
5-8010	Public Relations and Education			218,418	200,376	
	Anticipated Overtime (100 hours)			5,400	5,640	
	Sub Total:	3,175,656	3,336,627	3,692,616	3,936,125	6.59%
<u>Wages - Seasonal Assistance</u>						
1-8015	Administrative (1500 hrs -1 emp)			47,860	27,000	
2-8015	Lab (3000 hours - 2 emp)			51,000	54,000	
3-8015	Operations (7500 hours - 5 emp)			142,500	165,000	
	Sub Total:	163,107	134,026	241,360	246,000	1.92%
<u>Wages - Trustees</u>						
1-8016	Trustees	12,675		24,000	24,000	
	Sub Total:	12,675	15,200	24,000	24,000	0.00%
	TOTAL SALARIES/WAGES for FISCAL YEAR:	3,351,438	3,485,853	3,957,976	4,206,125	6.27%

CATEGORY	DESCRIPTION	FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
BENEFITS						
1-8020	Retirement - Employer (Classic 31.21%)	975,090	871,499	937,657	937,353	
1-8020-02	Retirement - Employer (PEPRA 24.51%)	66,693	118,884	110,172	196,925	
1-8022	Medicare 1.45% - Employer portion	47,462	49,133	57,339	55,867	
1-8023	FICA (S.S.) - Employer portion 6.2%	10,898	9,333	16,452	15,252	
1-8024	Sentry Life (1 policy) and Hartford Life (ALL FT)	34,381	11,176	3,430	3,515	
1-8024-01	Employee Assistance Program (44 emp)	2,520	1,453	2,380	2,500	
1-8025	Employee Boot Allowance	5,442	5,274	7,600	7,200	
1-8027	\$500 Emp. Medical Reimb. (36 emp)	9,243	11,754	15,500	18,000	
1-8029	Teamsters Anthem (1 Employee single rate)	26,204	16,629	9,187	8,350	
1-8031	Retiree Spousal - Teamsters, WHA or UH	42,221	42,040	35,000	25,842	
1-8032	Retiree Spousal - Kaiser	64,181	74,431	85,714	74,784	
1-8033	Retiree Medical Benefit	136,249	137,187	162,300	143,443	
1-8033-02	RETIREE HEALTH SAVINGS ACCT. (NEW PLAN)	1,813	4,388	11,100	20,303	
1-8034	Kaiser - Active Employees	517,475	515,116	595,022	626,723	
1-8036	Dental - Active Employees	38,362	40,720	45,858	45,500	
1-8037	Vision Service Plan - Active Employees	9,888	10,440	12,157	11,645	
1-8038	State Unemployment (5.0% x 44 emp)	11,650	12,272	12,103	15,400	
	TOTAL BENEFITS	2,000,429	1,931,729	2,118,972	2,208,602	4.23%
	GRAND TOTAL SALARIES and BENEFITS	5,351,867	7,475,230	6,076,948	6,414,727	5.56%
OPEB TRUST CONTRIBUTIONS						
1-8033-01	CALPERS - OPEB Trust	354,000	449,646	667,000	622,000	
1-8033-01	CALPERS - OPEB Trust additional contribution	0	1,608,000	0	2,159,000	\$1M from Capital Fund
		354,000	2,057,646	667,000	2,781,000	316.94%

COMBINED OVERVIEW of SERVICES and SUPPLIES for ALL DEPARTMENTS								
DEPT.	PAGE #	CATEGORY	DESCRIPTION	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	Approved Budget Amend #2 FY 2019/20	DRAFT Budget FY 2020/21	% change from prior year budget
3	14	8040	Agriculture	568,237	738,180	809,475	748,175	-7.57%
3	15	8041	Pest Abatement Supplies (dry ice)	10,208	11,020	12,000	12,000	0.00%
2	12	8041	Insectory Supplies	111	152	300	200	-33.33%
2 & 3	12 & 15	8042	Spray/Field Equipment (Lab and Ops)	2,114	12,809	28,375	23,437	-17.40%
3	15	8043	Source Reduction Equipment	8,892	4,642	11,500	5,500	-52.17%
1	6	8044	Furn,Appliances & Equip	1,869	1,419	5,100	4,000	-21.57%
1, 2 & 3	6, 12 & 15	8050	Clothing/Personal Supplies	31,230	43,804	34,145	35,095	2.78%
3 & 4	16 & 18	8055	Safety Equipment	6,048	8,916	11,750	12,020	2.30%
1 & 3	6 & 16	8060	Communications	46,473	48,928	53,905	62,150	15.30%
1	6	8080	Food	2,642	4,493	4,370	3,850	-11.90%
1, 2, 3 & 4	6, 12, 16 & 18	8090	Household	4,562	5,993	7,810	6,010	-23.05%
1	7	8100	Insurance	258,490	260,560	251,460	261,745	4.09%
4	18	8105	Accidents	9,900	2,727	0	0	0.00%
4	18	8110	Projects	0	2,996	1,500	7,350	390.00%
4	18	8115	Maintenance Boats/Forklift	129	319	2,000	600	-70.00%
4	18	8116	Maintenance Trailers	852	573	1,500	1,200	-20.00%
4	18	8117	Maintenance ATV's	30,855	19,886	33,100	35,500	7.25%
4	19	8119	Maintenance Excavators	204	1,746	3,500	2,000	-42.86%
4	19	8120	Maintenance Vehicles	18,365	16,882	28,000	22,000	-21.43%
4	19	8121	Maintenance Spray/Field Equip	3,364	2,903	4,700	4,700	0.00%
4	19	8122	Maintenance Cell Phones	767	145	1,550	1,800	16.13%
1,6	7	8123	Maint. & Supplies Office Equipment	29,330	14,660	21,300	29,555	38.76%
4	19	8124	Maintenance Shop Equip	48	794	1,300	1,300	0.00%
1	7	8130	Maintenance Ground/Structures	2,911	14,161	32,050	32,400	1.09%
2	12	8140	Lab Supplies	8,645	10,370	14,950	13,750	-8.03%
3	16	8140	Fish Supplies	1,599	1,180	2,975	1,875	-36.97%
2	13	8141	Disease Surveillance	14,567	15,404	20,700	20,500	-0.97%
1,2	7, 13, 16 & 22	8150	Memberships	35,957	41,852	44,769	45,905	2.54%
1, 2, 3 & 6	8, 13, 17 & 23	8170	Office Expense	17,491	15,507	21,346	20,900	-2.09%
1, 2 & 6	8-9, 13 & 23	8180	Professional Services	295,553	324,729	451,455	401,417	-11.08%

COMBINED OVERVIEW of SERVICES and SUPPLIES for ALL DEPARTMENTS (continued)								
DEPT.	PAGE #	CATEGORY	DESCRIPTION	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	Approved Budget Amend #2 FY 2019/20	DRAFT Budget FY 2020/21	% change from prior year budget
1	9	8190	Publications & Legal Notices	97,348	125,525	204,000	179,600	-11.96%
1	9	8200	Rents & leases	6,247	5,912	6,450	6,250	-3.10%
4	19	8220	Shop Tools & Garage Equip	2,542	1,821	4,500	10,600	135.56%
4	20	8221	Building Maint. & Improvements	53,693	54,987	43,200	81,985	89.78%
1	10	8230	District Special Expenses	242,000	301,319	356,088	289,180	-18.79%
5	21	8231	Video Productions	5,686	6,195	11,600	6,500	-43.97%
1	10	8240	Education/Training/Classes	9,719	13,564	22,050	17,850	-19.05%
5 ED	22	8241	Educational	10,560	11,090	11,550	11,000	-4.76%
5 PR	21	8241	Commuity Outreach	25,456	31,790	168,000	27,750	-83.48%
1	11	8250	Travel & Transportation	14,656	18,068	46,700	27,575	-40.95%
1	11	8251	Fuel & Oil	82,222	103,081	95,100	105,100	10.52%
1	11	8260	Utilities	60,125	48,035	38,971	46,350	18.93%
3,4	25	8299	Capital Outlay	36,218	59,060	381,365	362,852	-4.85%
TOTALS with Capital Outlay:				2,057,885	2,408,197	3,306,459	2,989,526	
<i>Capital Items will be purchased from the Capital Replacement Fund rather than Operating Fund</i>								
Totals without Capital Outlay:				2,021,667	2,349,137	2,925,094	2,626,674	-10.20%

ADMIN - DEPT. 1			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
FURNITURE, APPLIANCES & EQUIPMENT							
1	8044-11	FURNITURE	637	616	1,100	1,500	Set up new staff
1	8044-31	APPLIANCES and OFFICE EQUIPMENT	1,232	803	4,000	2,500	
		TOTAL:	1,869	1,419	5,100	4,000	
CLOTHING AND PERSONAL SUPPLIES							
1	8050-21	COATS	1,132	871	1,200	1,200	New Staff
1	8050-94	ADMIN CLOTHING	800	723	900	900	
1	8050-95	HATS	537	198	750	850	
		TOTAL:	2,469	1,792	2,850	2,950	
COMMUNICATIONS							
1	8060-11	AT&T	1,303	1,629	1,500	1,800	1 year contract confid fax
1	8060-12	COMCAST	1,815	1,834	2,100	2,000	
1	8060-41	DISH NETWORK	593	623	650	0	Cancel service
1	8060-71	VIDEO CONFERENCING	0	150	155	750	upgrade webinar platform
1	8060-81	COMMUNICATION/NOTIFICATION SYSTEM	20000	20,000	20000	20,000	Everbridge
		TOTAL:	24,168	26,307	24,405	24,550	
FOOD							
1	8080-01	TRUSTEE MEETINGS	2,333	3,299	2,920	2,400	
1	8080-21	STAFF or BUSINESS MEETINGS	308	1,194	1,450	1,450	
		TOTAL:	2,641	4,493	4,370	3,850	
HOUSEHOLD SUPPLIES							
1	8090-11	OFFICE - HOUSEHOLD SUPPLIES	2,764	3,340	4,000	3,000	
1	8090-13	BATTERIES - OFFICE USE	46	114	160	160	
1	8090-31	DRINKING WATER and Yearly rental on dispenser	912	918	1,300	1,100	
1	8090-41	SOLID WASTE DISPOSAL	20	245	350	300	review contract
		TOTAL:	3,742	4,617	5,810	4,560	

ADMIN - DEPT. 1			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
INSURANCE							
1	8100-01	POOLED WORKER'S COMP	176,893	171,631	152,897	160,098	
1	8100-11	POOLED LIABILITY	58,988	65,430	74,129	75,605	
1	8100-21	POOLED AUTO PHYSICAL DAMAGE	1,324	2,397	3,600	3,072	
1	8100-31	GROUP PROPERTY (flood incl.)	4,286	4,498	4,659	7,995	
1	8100-41	GENERAL FUND	12,382	11,894	10,661	9,718	
1	8100-51	GROUP & EMP FIDELITY BOND (ACIP)(DEADLY WEAPON)	806	1,150	1,223	1,307	
1	8100-61	BUSINESS TRAVEL ACCIDENT	250	0	375	0	
1	8100-71	AVQUEST - AIRCRAFT EXCESS COV. NON-OWNED	3,560	3560	3,916	3,950	increase 7%
		TOTAL:	258,489	260,560	251,460	261,745	
OFFICE EQUIPMENT MAINTENANCE							
1	8123-11	COPY PAPER	664	515	1,000	800	
1	8123-41	POSTAGE MACHINE SUPPLIES	48	0	200	150	
1	8123-51	LAMINATING SUPPLIES	181	255	100	100	
		TOTAL:	893	770	1,300	1,050	
MAINTENANCE GROUNDS and STRUCTURES							
1	8130-11	JANITORIAL CONTRACT SERVICES	1,779	13,140	17,000	17,000	
1	8130-21	LANDSCAPE SERVICES	0	0	2,200	14,400	seeking bids
1	8130-31	ABOVEGROUND TANK MAINTENANCE	1,131	1,021	12,850	1,000	
		TOTAL:	2,910	14,161	32,050	32,400	
MEMBERSHIPS							
1	8150-01	MVCAC	9,000	11,500	11,845	12,075	
1	8150-11	CA SPECIAL DISTRICT ASSOC (CSDA)	6,842	7,252	7,614	7,850	
1	8150-21	LAFCO (AB 2838 law)	14,720	17,632	18,710	19,300	
1	8150-41	AMERICAN MOSQUITO CONTROL	4,100	4,100	4,400	5,250	
1	8150-61	COSTCO	240	240	250	250	
1	8150-71	SUBSCRIPTIONS, e.g. newspapers, etc.	715	785	1,500	785	
1	8150-81	FARM BUREAU	72	75	100	75	
		TOTAL:	35,689	41,584	44,419	45,585	

ADMIN - DEPT. 1			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
OFFICE EXPENSE							
1	8170-01	OFFICE SUPPLIES	4,923	3,659	3,621	4,000	
1	8170-05	COPIER PRINTING EXPENSE	5,412	4,311	4,400	4,400	
1	8170-11	BUSINESS CARDS	1,306	195	500	500	New Staff
1	8170-21	ENVELOPES	401	694	1,000	700	
1	8170-31	TECHNICAL BOOKS and REFERENCE LIT.	0	240	250	200	
1	8170-41	POSTAGE COSTS	1,558	1,840	2,200	2,000	
1	8170-64	A/P and PAYROLL CHECKS	0	295	350	350	
1	8170-66	FEES - EXCHANGE BANK (DIRECT DEPOSIT ACCT)	605	156	100	100	
		TOTAL:	14,312	11,418	12,821	12,250	
PROFESSIONAL SERVICES							
1	8180-04	PAYROLL SERVICE FEES	0	4,030	12,500	7,000	monthly fee, W-2 Processing
1	8180-10	TASC - ANNUAL FEE	1,265	1,295	1,350	1,350	
1	8180-21	IBM MAINTENANCE AGREEMENT (CMI)	1,590	1,256	2,000	2,000	
1	8180-30	TRAINING with CHOUINARD & MYHRE	1,000	2,500	9,000	2,000	
1	8180-31	AS400 MAINTENANCE AGREEMENT	2,646	2,646	3,000	3,000	
1	8180-41	KAISER OCCUPATIONAL HEALTH	1,680	1,720	1,500	1,750	
1	8180-51	AUDIT - includes GASB OPEB	13,520	13,225	15,500	14,400	
1	8180-61	BACKFLOW TESTING (STATE CERT.)	520	520	650	700	
1	8180-62	MUNICIPAL RESOURCE GROUP	0	0	33,055	7,500	
1	8180-63	PROFESSIONAL NEGOTIATION SERVICES	3,925	0	28,000	5,000	
1	8180-64	BHI CONSULTING INC. (BRENT IVES)	0	10,280	3,500	0	
1	8180-65	HUMAN RESOURCE SERVICES	0	0	0	0	

ADMIN - DEPT. 1			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
PROFESSIONAL SERVICES (continued)							
1	8180-66	ERGONOMICS	1,281	2,204	1,200	2,500	
1	8180-67	PROFESSIONAL SERVICES-IVMP CONSULTANT	23,571	0	0	4,000	
1	8180-68	AERIAL SURVEILLANCE- SWIMMING POOLS	0	0	10,500	10,500	
1	8180-71	AERIAL APPLICATIONS-HELICOPTER CHARGES	97,626	163,035	162,000	162,000	
1	8180-73	OPS. DATA BASE/MAPVISION (yearly costs and enhancements)	9,115	10,090	19,000	12,500	contract thru 6/30/22
1	8180-79	SONOMA COUNTY REGIONAL PARKS FOUNDATION	5,000	9,000	5,500	9,000	3 year cycle
1	8180-80	COASTAL REGION PEIR ADENDUM	0	0	0	24,000	
1	8180-81	ANNUAL TESTING for ABOVEGROUND TANK	310	0	500	500	
1	8180-84	LIEBERT CASSIDY WHITMORE	48,090	16,513	27,500	35,000	
1	8180-86	PREFERRED ALLIANCE (DOT consortium)	319	0	350	350	
1	8180-87	SCI (2nd ASSESSMENT)	15,610	15,883	16,500	17,000	
1	8180-88	BRYCE CONSULTING	1,000	0	9,000	2,800	
1	8180-92	LEGAL COUNSEL	13,200	13,338	24,000	15,000	
1	8180-96	NBS	7,114	7,615	7,900	8,500	
1	8180-97	SCI (1st ASSESSMENT)	22,894	23,306	24,000	24,900	
1	8180-99	BAY ALARM	5,199	5,818	5,000	6,000	
		TOTAL:	276,475	306,274	428,005	379,250	
PUBLICATIONS and LEGAL							
1	8190-01	PUBLIC RELATIONS NEWSPAPER ARTICLES	15,645	30,324	60,000	30,000	
1	8190-02	ADMIN. NEWSPAPER and LEGAL NOTICES	2,522	2,246	9,000	2,600	
1	8190-11	TELEVISION ADVERTISING (PR)			0	12,000	TV large network ads
1	8190-12	RADIO ADVERTISING (PR)	33,636	23,850	50,000	50,000	
1	8190-13	OUTDOOR ADVERTISING (PR)	45,545	69,105	85,000	85,000	billboards, bus tails
		TOTAL:	97,348	125,525	204,000	179,600	
RENTS and LEASES							
1	8200-01	COPY MACHINE LEASE	3,883	4,192	4,200	4,500	contract expires Aug 2020
1	8200-11	POSTAGE MACHINE	1,469	1,061	1,300	1,300	
1	8200-31	RENTAL of EQUIPMENT and VANS for CEU days	894	659	850	450	
		TOTAL:	6,246	5,912	6,450	6,250	

ADMIN - DEPT. 1			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>DISTRICT SPECIAL EXPENSE</u>							
1	8230-25	ALDRICH NETWORK CONSULTING	60,000	60,000	60,000	60,000	
1	8230-26	REMOTE BACKUP SERVICE for NETWORK	8,603	9,504	11,000	11,000	seeking lower bids
1	8230-41	OUT of STATE SALES TAX	2,407	1,562	2,200	2,000	paid in July for previous FY
1	8230-42	FUEL TANK PERMIT (BAAQ)	338	360	450	450	
1	8230-57	NPDES PERMIT (Field Ops 5 yrs)	0	0	2,288	0	
1	8230-59	ACTUARIAL STUDIES	20,776	8,475	15,500	4,500	Special Project w/Bartel
1	8230-82	EMPLOYEE RECOGNITION	287	312	900	400	3 employees
1	8230-90	WASTE DISCHARGE - SWRCB (CAT III)	2,062	2,268	2,350	2,580	
1	8230-91	COLLECTION FEES (MARIN)	106,161	107,151	110,000	115,000	
1	8230-92	COLLECTION FEES (SONOMA)	29,350	29,265	33,000	33,000	
1	8230-96	HAZMAT CLEANING (car wash sump)	7,136	7,762	8,800	8,800	
1	8230-97	HAZMAT PERMIT (Fire & Emergency Services)	1,177	1,177	1,400	1,450	
1	8230-99	AS NEEDED EXPENSES	3,702	13,483	103,200	50,000	
TOTAL:			242,000	301,319	356,088	289,180	
<u>EDUCATION, TRAINING and CLASSES</u>							
1	8240-01	EMPLOYEE TRAINING	9,499	12,959	16,000	15,000	drone camp
1	8240-02	TRUSTEE TRAINING and EDUCATION	220	605	850	850	
1	8240-04	PUBLIC RELATIONS TECHNICAL TRAINING	0	0	3,200	2,000	
TOTAL:			9,719	13,564	22,050	17,850	

ADMIN - DEPT. 1			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>TRAVEL and TRANSPORTATION</u>							
1	8250-01	STAFF TRAVEL CONFERENCES/WORKSHOPS	4,199	6,087	20,000	12,575	MVCAC, SOVE, CAJPA
1	8250-05	TRUSTEE TRAVEL CONFERENCES/WORKSHOPS	10,028	11,521	23,700	12,000	
1	8250-41	CSDA (CA SPEC. DIST. ASSOC)		0	2,400	2400	
1	8250-71	STAFF MISC. TRAVEL	429	460	600	600	
TOTAL:			14,656	18,068	46,700	27,575	
<u>FUEL and OIL</u>							
1	8251-01	FUEL - DISTRICT TANK or CARD LOCK	80,222	102,981	95,000	105,000	
1	8251-21	FUEL - CREDIT CARDS or CASH	300	100	100	100	
TOTAL:			80,522	103,081	95,100	105,100	
<u>UTILITIES</u>							
1	8260-01	WASTE COLLECTION (dumpsters)	2,465	2,608	2,750	2,750	
1	8260-11	GAS and ELECTRIC	48,382	34,016	23,268	32,000	
1	8260-21	WATER and SEWER	6,780	7,309	8,821	7,500	
1	8260-31	WATER - IRRIGATION	2,498	4,102	4,132	4,100	
TOTAL:			60,125	48,035	38,971	46,350	
<u>CAPITAL OUTLAY EXPENSE</u>							
1	8299-99	ADMIN - CAPITAL OUTLAY	36,218	0	50,865	0	
TOTAL:			36,218	0	50,865	0	
TOTAL EXPENSES for DEPT. 1 with Capital:			1,170,491	1,288,899	1,683,679	1,444,095	
TOTAL EXPENSES for DEPT. 1 W/O Capital:			1,134,273	1,288,899	1,581,949	1,444,095	-8.71%

LAB - DEPT. 2		FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>ANIMAL FOOD and SUPPLIES</u>						
2	8041-13	INSECTARY SUPPLIES	111	152	300	200
TOTAL:			111	152	300	200
<u>LAB FIELD EQUIPMENT</u>						
2	8042-25	ADULT MOSQUITO TRAPS	834	1,132	1,600	2,500
2	8042-33	FIELD EQUIPMENT	66	442	1,000	1,200
TOTAL:			900	1,574	3,200	3,700
<u>LAB CLOTHING AND PERSONAL SUPPLIES</u>						
2	8050-02	UNIFORMS	500	485	500	500
2	8050-30	RAIN GEAR, GLOVES, RUBBER BOOTS, ETC.	142	268	700	250
2	8050-71	TYVEK COVERALLS and LAB COATS	201	0	200	0
TOTAL:			843	753	1,400	750
<u>HOUSEHOLD SUPPLIES</u>						
2	8090-12	LAB HOUSEHOLD SUPPLIES	37	352	450	350
TOTAL:			37	352	450	350
<u>LAB SUPPLIES</u>						
2	8140-01	CHEMICALS and SOLVENTS	255	74	300	300
2	8140-11	INSTRUMENTS and EQUIPMENT	281	302	500	500
2	8140-21	PURIFIED WATER FILTERS	0	376	500	400
2	8140-31	GLASSWARE	0	0	250	0
2	8140-41	LAB EQUIPMENT MAINTENANCE	2,489	4,016	6,500	6,500
2	8140-71	BIO-WASTE COLLECTION	180	180	500	250
2	8140-82	LAB SURVEILLANCE SUPPLIES	743	506	800	800
2	8140-83	RT PCR SUPPLIES	4,697	4,916	5,000	5,000
TOTAL:			8,645	10,370	14,950	13,750

LAB - DEPT. 2			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
DISEASE SURVEILLANCE							
2	8141-11	TICK BORNE DISEASES (CDC/CDPH/U.C. DAVIS)	0	33	700	500	
2	8141-21	DISEASE SURVEILLANCE and TESTING (DART)	14,567	15371	20,000	20,000	
TOTAL:			14,567	15,404	20,700	20,500	
MEMBERSHIPS							
2	8150-31	SOCIETY of VECTOR ECOLOGY (SOVE)	70	70	100	70	
2	8150-35	ENTOMOLOGICAL SOCIETY of AMERICA				250	moved here from dept 5
TOTAL:			70	70	100	320	
OFFICE EXPENSE							
2	8170-04	LAB OFFICE SUPPLIES	92	228	375	200	
2	8170-35	LAB REFERENCE BOOKS and MATERIALS	0	0	200	200	
TOTAL:			92	228	775	400	
PROFESSIONAL SERVICES							
2	8180-12	MAG MAX SERVICE AGREEMENT	1,358	1,766	1,800	1,767	
2	8180-13	PCR SERVICE AGREEMENT	5,186	5,391	5,700	5,900	3-5% increase expected
2	8180-14	LAB RESEARCH PROGRAMS	0	0	1,000	500	
TOTAL:			6,544	7,157	8,500	8,167	
CAPITAL OUTLAY EXPENSE							
1	8299-99	LAB CAPITAL OUTLAY	0	0	0	0	
TOTAL:			0	0	0	0	
TOTAL EXPENSES for DEPT. 2 with Capital:			31,808	36,060	50,375	48,137	
TOTAL EXPENSES for DEPT. 2 W/O Capital:			31,808	36,060	50,375	48,137	-4.44%

OPERATIONS - DEPT. 3			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
AGRICULTURE							
3	8040-01	PYROCIDE	16,294	18,813	13,000	0	have 5 (30 gal) avail
3	8040-11	Bti LIQUID	42,218	73,547	82,500	80,000	
3	8040-12	Bti GRANULES	8,053	23,431	26,500	26,500	
3	8040-14	LARVICIDE OIL	3,571	5,198	9,000	7,000	
3	8040-16	ZENIVEX	26,392	11,735	12,000	19,000	
3	8040-21	METHOPRENE LIQUID	24,106	46,206	52,375	52,375	
3	8040-22	METHOPRENE BRIQUETTES	51,467	58,644	59,000	59,000	
3	8040-23	30 DAY BRIQUETTES	3,911	2,079	3,500	3,500	
3	8040-24	METHOPRENE PELLETS	136,829	204,371	162,000	162,000	
3	8040-32	BACILLUS SPHAERICUS FG	75,829	96,991	100,000	100,000	
3	8040-35	BACILLUS SPHAERICUS/Bti GRANULES	147,423	149,528	150,000	150,000	
3	8040-37	BACILLUS SPHAERICUS WDG	9,306	6,019	15,000	9,000	
3	8040-38	BACILLUS SPHAERICUS WSP	469	0	2,600	1,700	
3	8040-40	NEW PRODUCTS and TRIALS	546	3,135	1,500	1,500	
3	8040-43	Bti WDG	1,289	3,219	3,500	1,100	
3	8040-44	BACILLUS SPHAERICUS/Bti WSP	7,920	9,754	12,500	8,500	
3	8040-45	BVA13	13	0	0	0	
3	8040-46	PYRETHRIN, e.g. Merus	318	0	2,100	2,100	
3	8040-47	SPINOSAD	56	13,734	11,500	20,000	
3	8040-48	Bti/METHOPRENE GRANULES	0	0	77,000	30,500	
HERBICIDES							
3	8040-41	WEED CONTROL (district grounds)	0	0	0	0	
YELLOWJACKET							
3	8040-51	WASP FREEZE	1,356	1,494	2,050	2,100	
3	8040-53	DRIONE	6,786	8,791	9,500	10,500	
SPECIALTY PRODUCTS							
3	8040-73	FLUSH for FOGGERS	18	0	0	0	
3	8040-81	BAGS of SAND	0	0	150	150	
3	8040-99	MARIN WATER PERMIT (hydrant)	1,427	1491	2,200	1,650	
TOTAL:			565,597	738,180	809,475	748,175	

OPERATIONS - DEPT. 3			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>PEST ABATEMENT SUPPLIES</u>							
3	8041-01	DRY ICE (Ops and Lab)	10,207	11,020	12,000	12,000	
TOTAL:			10,207	11,020	12,000	12,000	
<u>SPRAY and FIELD EQUIPMENT</u>							
SPRAYERS							
3	8042-01	4 gal. BACKPACK SPRAYERS	0	279	325	0	
3	8042-02	1 gal. CAN SPRAYERS	0	601	600	600	
3	8042-04	HIGH VOLUME LARVICIDE SPRAYER	0	0	6,000	0	
3	8042-05	BACKPACK ULV FOGGERS	0	7890	4,600	4,000	
3	8042-06	HAND HELD ULV FOGGER	0	0	5,000	5,500	to purchase 2
3	8042-07	BACKPACK GRANULATOR	0	0	1,800	1,800	
SEEDERS and LIGHT TRAPS							
3	8042-22	ADULT MOSQUITO TRAPS (replacements)	0	1338	750	1,627	
FIELD EQUIPMENT							
3	8042-31	FIELD SUPPLIES, (shovels, buckets, machete)	801	572	600	600	
3	8042-32	DIPPERS	0	0	250	250	
3	8042-35	FIELD EQUIPMENT (GPS, anemometers)	49	228	4,200	4,200	
YELLOWJACKET							
3	8042-42	YJ FIELD EQUIPMENT	364	327	500	610	
WATER EQUIPMENT							
3	8042-55	KAYAK and ROWBOATS	0	0	250	250	
3	8042-56	SAFETY EQUIPMENT for BOATS	0	0	300	300	
TOTAL:			1,214	11,235	25,175	19,737	
<u>SOURCE REDUCTION</u>							
3	8043-01	SOURCE REDUCTION SUPPLIES	396	450	500	500	
3	8043-10	PERMITS/MAINTENANCE (access to sources)	8,496	4192	11,000	5,000	
TOTAL:			8,892	4,642	11,500	5,500	
<u>CLOTHING AND PERSONAL SUPPLIES</u>							
3	8050-01	UNIFORMS	23,784	24,759	24,000	26,000	
3	8050-31	RAIN GEAR	644	1,856	1,350	1,175	
3	8050-41	WORK GLOVES	173	410	420	420	
3	8050-51	RUBBER BOOTS	1,215	12,115	1,500	1,500	
3	8050-61	BEE SUIT and GLOVES	1,193	922	1,200	1,000	

			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
OPERATIONS - DEPT. 3							
<u>CLOTHING AND PERSONAL SUPPLIES (continued)</u>							
3	8050-92	PERSONNEL TRUCK EQUIPMENT	480	808	900	900	
3	8050-93	I.D. CARDS and BADGES	525	389	525	400	
		TOTAL:	28,014	41,259	29,895	31,395	
<u>SAFETY EQUIPMENT - OPERATIONS</u>							
3	8055-01	EYE WEAR and EYE GLASS WIPES	296	451	500	500	
3	8055-11	SAFETY GLOVES	154	137	400	400	
3	8055-21	RESPIRATORS	796	1,396	1,700	3,270	* Change after Budget Comm
3	8055-41	FIRST AID SUPPLIES and KITS	1,576	4,129	3,000	2,000	
3	8055-42	SPILL KITS	0	0	350	350	
3	8055-43	TICK REPELLENTS	0	0	300	200	
3	8055-44	POISON OAK WIPES, SUNSCREEN and SANIT	139	347	400	400	
3	8055-51	EYE WASH	0	45	250	250	
3	8055-81	EAR WEAR	0	145	350	350	
3	8055-91	ATV HELMETS	0	0	1,000	600	
		TOTAL:	2,961	6,650	8,250	8,320	
<u>COMMUNICATIONS</u>							
3	8060-01	CELL PHONE CONTRACT	22,276	22,621	29,500	37,600	
		TOTAL:	22,276	22,621	29,500	37,600	
<u>HOUSEHOLD SUPPLIES</u>							
3	8090-21	VEHICLES	259	621	650	400	
		TOTAL:	259	621	650	400	
<u>FISH SUPPLIES</u>							
3	8140-50	FISH CONTAINERS	0	0	50	0	
3	8140-51	FISH FOOD	153	0	200	100	
3	8140-52	CLEANING SUPPLIES	0	0	125	125	
3	8140-54	WATER QUALITY SUPPLIES	0	0	300	200	
3	8140-56	EQUIPMENT and MAINTENANCE	130	398	450	450	
3	8140-57	FISH FIELD SUPPLIES, e.g. buckets, nets	593	407	650	500	
3	8140-58	PURCHASE MOSQUITO FISH	722	375	1,200	500	
		TOTAL:	1,599	1,180	2,975	1,875	

OPERATIONS - DEPT. 3			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>OFFICE EXPENSE</u>							
3	8170-10	OPERATIONS OFFICE SUPPLIES	152	61	250	250	
TOTAL:			152	61	250	250	
<u>CAPITAL OUTLAY EXPENSE (see summary page for details)</u>							
1	8299-99	OPERATIONS- CAPITAL OUTLAY				68,500	Pro mist, Fogger, mist blower, drone
TOTAL:			0	0	0	68,500	
TOTAL EXPENSES for DEPT 3 with Capital:			641,171	837,469	929,670	933,752	
TOTAL EXPENSES for DEPT 3 W/O Capital:			641,171	837,469	929,670	865,252	-6.93%

			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
SHOP/BLDG/GROUNDS - DEPT. 4							
<u>SAFETY EQUIPMENT</u>							
4	8055-61	FIRE EXTINGUISHERS	1,375	1,491	1,500	1,700	
4	8055-71	SAFETY MATERIALS, SUPPLIES and HIPP LAWS	1,712	775	2,000	2,000	
		TOTAL:	3,087	2,266	3,500	3,700	
<u>HOUSEHOLD SUPPLIES</u>							
4	8090-01	HOUSEHOLD SUPPLIES for SHOP	200	20	200	200	
4	8090-02	JANITORIAL SUPPLIES	700	383	700	500	
		TOTAL:	900	403	900	700	
<u>ACCIDENTS</u>							
4	8105-01	VEHICLES	0	2,727	0	0	
4	8105-11	ATV	9900	0	0	0	
4	8105-21	ARGO	0	0	0	0	
4	8105-31	TRAILERS	0	0	0	0	
		TOTAL:	9,900	2,727	0	0	
<u>SHOP PROJECTS</u>							
4	8110-80	FLATBEDS	0	0	0	6,600	
4	8110-81	TRUCK MOUNT WATER TANKS	0	2,996	1,500	750	
		TOTAL:	0	2,996	1,500	7,350	
<u>MAINTENANCE (BOATS and FORKLIFT)</u>							
4	8115-01	REPAIRS on BOATS and FORKLIFT	129	319	2,000	600	
		TOTAL:	129	319	2,000	600	
<u>MAINTENANCE (TRAILERS)</u>							
4	8116-01	REPAIRS on ALL TRAILERS	852	573	1,500	1,200	
		TOTAL:	852	573	1,500	1,200	
<u>MAINTENANCE (ATV'S)</u>							
4	8117-01	ATV, UTV	1,527	1,567	3,000	1,800	
4	8117-11	ARGO'S (tracks, rims, tires, transmissions)	29,327	18,274	30,000	33,600	ARGO Tracks included
4	8117-13	GATOR	0	45	100	100	
		TOTAL:	30,854	19,886	33,100	35,500	

			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
SHOP/BLDG/GROUNDS - DEPT. 4							
MAINTENANCE (LARGE FIELD EQUIPMENT)							
4	8119-21	LARGE FIELD EQUIPMENT, e.g., LITE FOOT, KOMATSU, PB100	204	1,746	3,500	2,000	
TOTAL:			204	1,746	3,500	2,000	
MAINTENANCE (VEHICLES)							
4	8120-01	VEHICLES	18,365	16,882	28,000	22,000	
TOTAL:			18,365	16,882	28,000	22,000	
MAINTENANCE (SPRAY and FIELD EQUIPMENT)							
4	8121-01	POWER SPRAYERS	839	1,015	1,300	1,300	
4	8121-11	4 gal. BACKPACK SPRAYERS	0	0	200	200	
4	8121-31	FOGGERS	1,045	784	1,000	1,000	
4	8121-41	MOSQUITO TRAPS, e.g., MOTORS, BATTERIES	523	695	1,000	1,000	
4	8121-51	POWER SEEDERS	0	0	200	200	
4	8121-61	FIELD EQUIPMENT, e.g., GRANULATORS, ETC.	958	409	1,000	1,000	
TOTAL:			3,365	2,903	4,700	4,700	
MAINTENANCE (CELL PHONES)							
4	8122-01	REPAIRS and REPLACEMENTS	767	145	1,550	1,800	
TOTAL:			767	145	1,550	1,800	
MAINTENANCE (SHOP)							
4	8124-01	WASTE CYCLE SERVICE	0	559	600	600	
4	8124-11	WELDING SUPPLIES	0	235	500	500	
4	8124-21	SHOP EQUIPMENT	48	0	200	200	
TOTAL:			48	794	1,300	1,300	
SHOP (TOOLS and GARAGE EQUIPMENT)							
4	8220-01	SMALL TOOLS	466	21	1,000	5,400	scan tool for diagnostics \$4,400
4	8220-21	GARAGE EQUIPMENT	862	855	1,000	1,000	
4	8220-31	POWER TOOLS	0	187	500	2,700	replace impact tools
4	8220-41	STEEL	788	668	1,500	1,000	
4	8220-51	LOCKS and KEYS	426	90	500	500	
TOTAL:			2,542	1,821	4,500	10,600	

			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
SHOP/BLDG/GROUNDS - DEPT. 4							
BUILDING MAINTENANCE and IMPROVEMENTS							
4	8221-01	SHOP	2,080	4,654	4,200	9,000	maint. doors, repair hoist leak
4	8221-11	GARAGE	860	561	1,000	2,000	doors
4	8221-21	ADMIN BUILDING	9,288	28,387	20,000	54,685	flooring, HVAC control software
4	8221-31	GROUNDS	40,055	18,708	13,000	13,000	lay rock behind shop
4	8221-51	LAB	0	162	500	500	
4	8221-61	PREVENTIVE MAINTENANCE (HVAC)	1,408	2,515	4,500	2,800	
		TOTAL:	53,691	54,987	43,200	81,985	
CAPITAL OUTLAY EXPENSE (see summary for details)							
1	8299-99	SHOP CAPITAL OUTLAY	124,704	59,060	330,500	294,352	2 ARGOS, 5 trucks,
		TOTAL:	124,704	59,060	330,500	294,352	
		TOTAL EXPENSES for DEPT 4 with Capital:	249,408	167,508	459,750	467,787	
		GRAND TOTAL w/o CAPITAL DEPT 4:	124,704	108,448	129,250	173,435	34.19%

COMMUNITY OUTREACH - DEPT. 5			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>VIDEO PRODUCTION</u>							
5	8231-03	COMMUNITY OUTREACH VIDEO	5,686	6,195	11,600	6,500	
TOTAL:			5,686	6,195	11,600	6,500	
<u>OUTREACH AND EDUCATION</u>							
5	8241-11	PRINTING EXPENSE (pamphlets, fish stickers)	9,500	3,022	9,500	9,500	new fact cards for 2020
5	8241-12	PUBLIC OPEN HOUSE	0	12,854	0	0	
5	8241-41	FAIRS in MARIN and SONOMA COUNTY	3,017	5,307	6,000	6,000	
5	8241-61	BILINGUAL PRINTING EXPENSE	175	0	500	250	
5	8241-62	PRESENTATION SUPPLIES	12,728	10,607	12,000	12,000	tick keys, repellent, pens
5	8241-63	ASSESSMENT INFORMATIONAL MAILERS	0	0	140,000	0	
TOTAL:			25,420	31,790	168,000	27,750	
<u>CAPITAL OUTLAY EXPENSE</u>							
1	8299-99	PUBLIC RELATIONS - CAPITAL OUTLAY	0	0	0	0	
TOTAL:			0	0	0	0	
GRAND TOTAL EXPENSES for PUBLIC RELATIONS DEPT. 5:			31,106	37,985	179,600	34,250	-80.93%

EDUCATION - DEPT. 5			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>MEMBERSHIPS</u>							
5	8150-35	ENTOMOLOGICAL SOCIETY of AMERICA	198	198	250	0	moved to dept 2 lab
TOTAL:			198	198	250	0	
<u>EDUCATIONAL</u>							
5	8241-01	SCHOOL PRESENTATION SUPPLIES	8,717	9,091	9,000	9,000	
5	8241-02	CONTINUING ED MATERIALS (in-house)	0	0	550	0	
5	8241-03	TICK EDUCATION PACKETS	1,843	1,999	2,000	2,000	
TOTAL:			10,560	11,090	11,550	11,000	
<u>CAPITAL OUTLAY EXPENSE</u>							
1	8299-99	EDUCATION - CAPITAL OUTLAY	0	0	0	0	
TOTAL:				0	0	0	
GRAND TOTAL EXPENSES for EDUCATION DEPT. 5:			10,758	11,288	11,800	11,000	-6.78%

INFORMATION TECHNOLOGY - DEPT. 6			FY 2017/18 Actuals	FY 2018/19 Actuals	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
OFFICE EQUIPMENT MAINTENANCE							
6	8123-01	COMPUTERS and LAPTOPS	18,547	9,041	6,000	17,205	3 laptops, 4 PCs
6	8123-03	NETWORK APPLIANCES/EQUIPMENT	0	531	1,500	500	
6	8123-10	PHONE EQUIPMENT	0	36	1,000	500	
6	8123-21	PRINTERS (ink cartridges, repairs, etc.)	3,902	4,968	3,500	1,500	
6	8123-22	CAMERA SYSTEM	585	0	4,000	2,000	replace some security camaras
6	8123-81	WEB DESIGN,HOSTING, PHOTOGRAPHY	5,404	854	4,000	6,800	Streamline web, update Staff Photo
TOTAL:			28,438	15,430	20,000	28,505	
OFFICE EXPENSE							
6	8170-51	COMPUTER SOFTWARE	2,667	2,219	6,500	7,000	Antivirus, Office Suite Licenses
6	8170-55	COMPUTER STORAGE and HARDWARE	263	671	1,000	1,000	
TOTAL:			2,930	2,890	7,500	8,000	
PROFESSIONAL SERVICES							
6	8180-70	EMAIL SECURITY (GOSECURE)	0	0	1,300	0	3 year contract signed last year
6	8180-98	PHONE SYSTEM	12,533	11,298	13,650	14,000	Mitel
TOTAL:			12,533	11,298	14,950	14,000	
CAPITAL OUTLAY EXPENSE							
1	8299-99	INFORMATION TECHNOLOGY - CAPITAL OUTLAY	0	0	0	0	
TOTAL:			0	0	0	0	
GRAND TOTAL EXPENSES for DEPT. 6:			43,901	29,618	42,450	50,505	18.98%

CAPITAL REPLACEMENT (pg. 1 of 2)			FY 2017/18 Actuals	Actuals FY 2018/19	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
CONSTRUCTION: 0-5540					76,500		
					20,000		
					50,865		
		TOTAL:			147,365		
EQUIPMENT: COMPUTERS and OFFICE: 0-5550-01							
		TOTAL:					
EQUIPMENT: FURNITURE: 0-5550-11							
		TOTAL:					
EQUIPMENT: LAB/CHICKEN COOPS							
		TOTAL:					

CAPITAL REPLACEMENT (continued, pg. 2 of 2)			FY 2017/18 Actuals	Actuals FY 2018/19	Approved Amend #2 Budget FY 2019/20	DRAFT BUDGET FY 20/21	NOTES:
<u>EQUIPMENT: COMMUNICATIONS</u>							
		TOTAL:				0	
<u>EQUIPMENT: VEHICLES: 0-5550-41</u>							
	0-5550-41	3/4 Ton Trucks (purchase 5)			234,000	210,000	(5) 3/4 Ton Trucks @ 42,000 each
	0-5550-41	1/2 ton truck (multipurpose/use vehicle)			0	42,000	(1) 1/2 Ton Truck (multipurpose vehicle)
		TOTAL:			234,000	252,000	
<u>EQUIPMENT: EDUCATION / PUBLIC RELATIONS</u>							
		TOTAL:					
		TOTAL FOR EQUIPMENT 0-5550:					
<u>EQUIPMENT: OFF ROAD and TRAILERS: 0-5551-01</u>							
	0-5551-01	ARGOS (purchase 2)				42,352	W/O Tracks on ARGOS
		TOTAL:				42,352	
<u>EQUIPMENT: TOOLS - MANUAL</u>							
		TOTAL:					
<u>EQUIPMENT: TOOLS - FIELD APPLICATION EQUIPMENT</u>							
	0-5551-21	Guardian 95G4 Fogger				8,300	
	0-5551-21	Pro Mist Dura Fogger				18,500	
	0-5551-21	A1 Super Duty Mist Blower				17,700	
	0-5551-21	Unmanned Aerial System				24,000	
		TOTAL:				68,500	
		TOTAL FOR OTHER EQUIPMENT 0-5551:					
		GRAND TOTAL for CAPITAL REPLACEMENT:	36,218	59,060	381,365	362,852	-4.85%

DISTRICT CAPITAL REPLACEMENT FUND #80668831

Balance of Capital Fund FYE 6/30/20	2,000,000	without interest earned for FY 19/20
*MRG ALTERNATIVE #2	337,200	scheduled contribution to Capital Fund
MRG STRATEGY	-1,000,000	Payment to OPEB Trust
	<u>\$1,337,200</u>	

Planned Capital Items FY 20/21

3/4 Ton Trucks (purchase 5)	210,000
1/2 ton truck (multipurpose/use vehicle)	42,000
ARGOS (purchase 2)	42,352
Guardian 95G4 Fogger	8,300
Pro Mist Dura Fogger	18,500
A1 Super Duty Mist Blower	17,700
Unmanned Aerial System	24,000
	<u>\$362,852</u>

Available Balance in Capital Fund	1,337,200
Planned Purchases from Capital Fund	<u>-362,852</u>
Balance in Capital Fund	\$974,348

Does not include interest posted from FY 19/20

STAFF REPORT



DATE: May 13, 2020

TO: The Board of Trustees

FROM: Philip D. Smith, District Manager

SUBJECT: Resolution Nos. 2019/20-02 and 2019/20-03, declaring the Intention to Continue to Levy Assessments for Fiscal Year 2020-21, Preliminarily Approving Engineer's Reports, and Providing for Notice of Hearing on June 10, 2020 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 2020-21, preliminarily approve the Engineer's Reports for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2019/20-02), and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2019/20-03), and provide for the notice of a public hearing on June 10, 2020 regarding continuing the levy of the annual assessments for fiscal year 2020-21.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to levy the assessments for fiscal year 2020-21, 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 10, 2020, 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 2020-21 Maximum Rate: \$28.26 per single family equivalent benefit unit (SFE) for Zone A and Zone West Marin, and \$27.03 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 2020-21, 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 2020-21 at the rate of \$12.00. The total amount of revenues that would be generated by the assessments in fiscal year 2020-21 at the proposed rate of \$12.00 is approximately \$3,169,956.

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 2020-21 is \$28.26 per single family equivalent (SFE) benefit unit in Zone A and Zone West Marin, and \$27.03 in Zone B. The estimate of cost and budget in the Engineer’s Report proposes assessments for fiscal year 2020-21 at the maximum authorized rates of \$28.26 for Zone A and Zone West Marin, and \$27.03 for Zone B. The total amount of revenues that would be generated by the assessments in fiscal year 2020-21 at the proposed rates is approximately \$1,025,239.

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

The following tables list the historical revenues and rates for each assessment district:

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
2020-20	\$12.00	95,218	\$1,142,616	\$318	168,945	\$2,027,340	\$768

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
2020-20	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970

CONCLUSION

It is recommended that the Board approve the two Resolutions of Intention to Levy Assessments for Fiscal Year 2020-21, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing on June 10, 2020 for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2019/20-02) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2019/20-03).

Respectfully submitted,

Philip D. Smith, District Manager

**MARIN/SONOMA MOSQUITO & VECTOR
CONTROL DISTRICT**
VECTOR CONTROL ASSESSMENT No. 1



**AMENDMENT TO OCTOBER 9, 1996
ENGINEER'S REPORT**

FISCAL YEAR 2020-21 ENGINEER'S REPORT

MAY 2020

PURSUANT TO THE GOVERNMENT CODE, THE HEALTH AND SAFETY CODE, AND
ARTICLE XIIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
WWW.SCI-CG.COM

(THIS PAGE INTENTIONALLY LEFT BLANK)

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

BOARD OF TRUSTEES

Carol Pigoni	Cloverdale	President
Pamela Harlem	San Rafael	1st Vice President
Michael Thompson	Rohnert Park	2nd Vice President
Richard Snyder	Belvedere	Secretary
Bruce Ackerman	Fairfax	
Gail Bloom	Larkspur	
Tamara Davis	Sonoma County at Large	
Art Deicke	Santa Rosa	
Julia Ettlin	Windsor	
Laurie Gallian	Sonoma	
Una Glass	Sebastopol	
Susan Hootkins	Petaluma	
Ranjiv Khush	San Anselmo	
Shaun McCaffery	Healdsburg	
Matthew Naythons	Sausalito	
Monique Predovich	Ross	
Herb Rowland Jr.	Novato	
Ed Schulze	Marin County at Large	
David Witt	Mill Valley	

DISTRICT MANAGER

Philip D. Smith

ENGINEER OF WORK

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

TABLE OF CONTENTS

INTRODUCTION.....	1
OVERVIEW	1
ENGINEER’S REPORT AND CONTINUATION OF ASSESSMENTS	4
PROPOSITION 218	4
GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES	6
ABOUT THE DISTRICT	6
SUMMARY OF SERVICES.....	6
ESTIMATE OF COST – FISCAL YEAR 2020-21.....	9
METHOD OF APPORTIONMENT.....	11
GENERAL VERSUS SPECIAL BENEFIT	11
ASSESSMENT METHODOLOGY	13
DURATION OF ASSESSMENT	14
APPEALS AND INTERPRETATION	14
HISTORICAL SUMMARY OF ASSESSMENTS BY COUNTY – ASSESSMENT NO. 1.....	15
SUMMARY OF ASSESSMENTS BY COUNTY FOR FISCAL YEAR 2020-21	16
ASSESSMENT STATEMENT	17
ASSESSMENT ROLL – FISCAL YEAR 2020-21.....	19
ASSESSMENT DIAGRAM.....	20

LIST OF FIGURES

FIGURE 1 – COST ESTIMATE FOR FISCAL YEAR 2020-21	9
FIGURE 2 – ASSESSMENT METHODOLOGY	13
FIGURE 3 – ASSESSMENT NO. 1 HISTORY	15
FIGURE 4 – ASSESSMENT SUMMARY – FISCAL YEAR 2020-21	16
FIGURE 5 – SUMMARY COST ESTIMATE FOR FISCAL YEAR 2020-21	17

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 2020-21 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(l)).

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

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

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

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

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

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

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

(b) *The Legislature further finds and declares:*

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

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

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

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

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

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

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

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

This Engineer's Report incorporates and is intended to be consistent with the benefit determinations, assessment apportionment methodology and other provisions established by Resolution 96/97-3 and the other documents and reports that established the

Assessment District. Reference is hereby made to Resolution 96/97-3 and other supporting reports and documents for further details.

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

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

The fiscal year 2020-21 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 2020-21 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 2020-21 . At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2020-21. 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 2020-21

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 XIII C and XIII D of the California Constitution; and therefore, this assessment is not fully subject to its requirements. Nevertheless, a brief discussion of Proposition 218 is provided to indicate that this proposition effectively strengthens the special benefit justification for this assessment.

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

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

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

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

GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES

ABOUT THE DISTRICT

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

SUMMARY OF SERVICES

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

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

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

The assessment provides an adequate funding source for the continuation of the projects and programs for surveillance, prevention, abatement, and control of vectors within the

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

The Services are further defined as follows:

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

- Testing for and control of new and emerging pathogens.

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

ESTIMATE OF COST – FISCAL YEAR 2020-21

FIGURE 1 – COST ESTIMATE FOR FISCAL YEAR 2020-21

MARIN/SONOMA MOSQUITO and VECTOR CONTROL DISTRICT				
Vector Control Assessment District (Assessment No. 1)				
ESTIMATE OF COST				
Fiscal Year 2020-21				
Vector Control Services and Related Expenditures				
Salaries, Wages and Benefits				\$5,644,960
CalPERS OPEB Trust ADC & Add'l Contr.				\$1,567,280
Services and Supplies (Without Capital)				\$2,311,473
Capital Replacement				\$296,736
				<u>\$9,820,449</u>
Less:				
District Contribution for General Benefit & Other Revenue Sources¹				
Ad Valorem Taxes				(\$4,797,018)
Interest Earned				(\$98,874)
Misc. Income / Contracts				\$0
Transfer from Reserves				(\$1,754,601)
				<u>(\$6,650,493)</u>
				<u><u>\$3,169,956</u></u>
Total Vector Control Services				\$3,169,956
(Net Amount to be Assessed)				
Budget Allocation to Property				
	Total Parcels	Total SFE Units ²	Asmt / SFE ³	Total Assessment ⁴
Marin County	89,604	95,218	\$12.00	\$1,142,616
Sonoma County	150,448	168,945	\$12.00	\$2,027,340
	<u>240,052</u>	<u>264,163</u>		<u>\$3,169,956</u>

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
2020-20	\$12.00	95,218	\$1,142,616	\$318	168,945	\$2,027,340	\$768

SUMMARY OF ASSESSMENTS BY COUNTY FOR FISCAL YEAR 2020-21

The figure below reflects summaries for Marin and Sonoma Counties for Assessment No. 1 for fiscal year 2020-21: 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 2020-21.

FIGURE 4 – ASSESSMENT SUMMARY – FISCAL YEAR 2020-21

Fiscal Year 2020-21 Assessment No. 1	Parcels in Assessment No.1	Parcels Assessed	SFE Units	Assessment
Marin County	89,604	83,361	95,218	\$1,142,616
Sonoma County	150,448	142,690	168,945	\$2,027,340
Total SFE	240,052	226,051	264,163	\$3,169,956

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 2020-21.

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 2020-21 is generally as follows:

FIGURE 5 – SUMMARY COST ESTIMATE FOR FISCAL YEAR 2020-21

Vector and Disease Control Services	\$ 9,523,713
Capital Replacement	\$ 296,736
Less: District Contribution from Other Sources	\$ (6,650,493)
Net Amount To Assessments	\$ 3,169,956

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 2020-21 is \$12.00, which is also the maximum rate allowed.

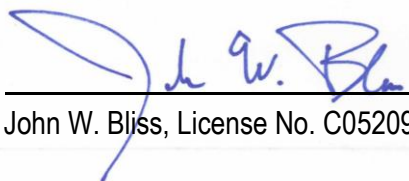
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the Counties of Marin and Sonoma for the fiscal year 2020-21. For a more particular description of said property, reference is hereby made to the deeds and maps on file 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 2020-21 for each parcel or lot of land within the said Vector Control Assessment No. 1.

Dated: May 13, 2020



Engineer of Work

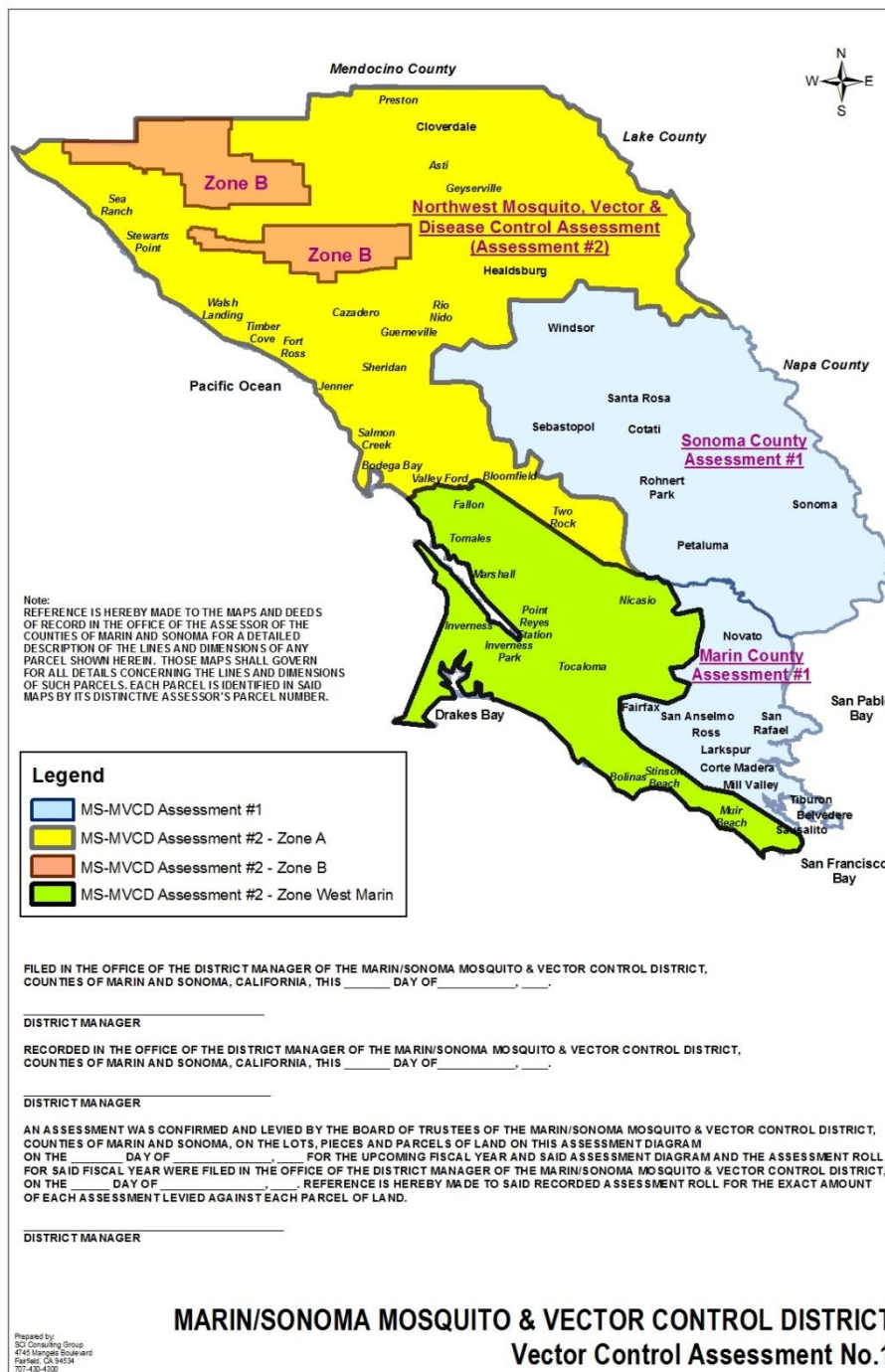
By  _____
John W. Bliss, License No. C052091

ASSESSMENT ROLL – FISCAL YEAR 2020-21

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.



MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT (ASSESSMENT No. 2)



ENGINEER'S REPORT

FISCAL YEAR 2020-21

MAY 2020

PURSUANT TO THE GOVERNMENT CODE, HEALTH AND SAFETY CODE AND ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

SCIConsultingGroup

4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
WWW.SCI-CG.COM

(THIS PAGE INTENTIONALLY LEFT BLANK)

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

BOARD OF TRUSTEES

Carol Pigoni	Cloverdale	President
Pamela Harlem	San Rafael	1st Vice President
Michael Thompson	Rohnert Park	2nd Vice President
Richard Snyder	Belvedere	Secretary
Bruce Ackerman	Fairfax	
Gail Bloom	Larkspur	
Tamara Davis	Sonoma County at Large	
Art Deicke	Santa Rosa	
Julia Ettlin	Windsor	
Laurie Gallian	Sonoma	
Una Glass	Sebastopol	
Susan Hootkins	Petaluma	
Ranjiv Khush	San Anselmo	
Shaun McCaffery	Healdsburg	
Matthew Naythons	Sausalito	
Monique Predovich	Ross	
Herb Rowland Jr.	Novato	
Ed Schulze	Marin County at Large	
David Witt	Mill Valley	

DISTRICT MANAGER

Philip D. Smith

ENGINEER OF WORK

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

TABLE OF CONTENTS

INTRODUCTION	1
LEGISLATIVE ANALYSIS	4
ASSESSMENT PROCESS	7
ENGINEER’S REPORT AND CONTINUATION OF ASSESSMENTS	8
GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES	10
ABOUT THE DISTRICT	10
MOSQUITOES AND VECTOR-BORNE DISEASES IN THE ANNEXATION AREAS	11
INTRODUCTION	11
SUMMARY OF SERVICES.....	11
NEW ZONE OF BENEFIT WITHIN THE ANNEXATION AREAS (WEST MARIN).....	13
VECTORS AND VECTOR-BORNE DISEASES IN THE DISTRICT SERVICE AREA.....	13
INTEGRATED VECTOR MANAGEMENT	17
SURVEILLANCE AND SITE ACCESS.....	18
EDUCATION.....	20
CONTROL OF MOSQUITOES	20
CONTROL OF OTHER VECTORS.....	23
SERVICE REQUESTS	24
ESTIMATE OF COST	25
HISTORICAL SUMMARY OF ASSESSMENTS BY COUNTY – ASSESSMENT No. 2	27
SUMMARY OF ASSESSMENTS BY COUNTY FOR FISCAL YEAR 2020-21	28
METHOD OF ASSESSMENT	29
DISCUSSION OF BENEFIT	29
MOSQUITO AND VECTOR CONTROL IS A SPECIAL BENEFIT TO PROPERTIES	31
BENEFIT FACTORS.....	32
BENEFIT FINDING.....	39
GENERAL VS. SPECIAL BENEFIT	39
ZONES OF BENEFIT	44
METHOD OF ASSESSMENT	46
ASSESSMENT APPORTIONMENT	48
DURATION OF ASSESSMENT	53
APPEALS AND INTERPRETATION	53
ASSESSMENT STATEMENT	54
ASSESSMENT ROLL	56
ASSESSMENT DIAGRAM	57

LIST OF FIGURES

FIGURE 1 – ESTIMATE OF COST, FISCAL YEAR 2020-21..... 25

FIGURE 2 – ASSESSMENT NO. 2 HISTORY 27

FIGURE 3 – ASSESSMENT SUMMARY – FISCAL YEAR 2020-21 28

FIGURE 4 – MARIN AND SONOMA COUNTIES RESIDENTIAL ASSESSMENT FACTORS..... 50

FIGURE 5 – COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS 52

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2020-21 54

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(l)).

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, 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. 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

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 mosquitoborne viral encephalitis, can be fatal, especially in children and older individuals.

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

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

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.

(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 XIIC and XIID 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

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.”

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.

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 XIIC and XIID 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 XIIC and XIID 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 2020-21 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 2020-21 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 2020-21. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2020-21. 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 2020-21.

GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES

ABOUT THE DISTRICT

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

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

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

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

MOSQUITOES AND VECTOR-BORNE DISEASES IN THE ANNEXATION AREAS

INTRODUCTION

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

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

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

SUMMARY OF SERVICES

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

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

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

mosquitoes, monitor rodents and other vectors, and perform other related vector control services.

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

The Services are further defined as follows:

- Response to mosquito problems as well as other pestiferous or disease transmitting organisms.
- Control of mosquito larvae in sources such as catch basins, industrial drains, agricultural sources, ditches, drain lines, vaults, wastewater treatment plants, under buildings, residences, horse troughs, freshwater marshes, salt marshes, creeks, septic systems and other sources.
- Control of rodents through public education, exclusionary methods and information dissemination.
- Monitoring of Hantavirus-bearing rodents, and other harmful vectors, such as Wood Rats, Deer Mice, Harvest Mice, and Meadow Voles, through property inspection, recommendations for exclusion, control, and public education.
- Surveying and analyzing mosquito larvae population data to assess public health risks and allocate control efforts.
- Monitoring of mosquito populations using various types of adult mosquito traps.
- Monitoring for pathogens carried and transmitted by mosquitoes and other arthropods, such as Encephalitis and West Nile viruses.
- Testing of mosquito pools, and assisting State and local public health agencies with blood analytical studies.
- Distributing printed material, brochures, social media messaging, media materials that describe what residents, employees and property owners can do to keep their homes and property free of mosquitoes and other vectors.
- Cooperating with the California Department of Public Health Services and State Universities to survey and identify arthropod-borne pathogens such as Lyme disease and Plague found in parks, on trails and other locations frequented by property owners and residents.
- Facilitating testing and monitoring for pathogens carried and transmitted by ticks, such as Lyme disease, Ehrlichiosis, spotted fever group Rickettsia, and Babesiosis.

- Monitoring and/or advising residents on controlling other potentially hazardous organisms and vectors such as ticks, mites, and fleas.
- Educating property owners and residents about the risks of diseases transmitted by insects and small mammals and how to better protect themselves and their pets.
- Assisting government agencies and universities in testing for Hantavirus, Arenavirus, Plague and other pathogens carried by small mammal populations.
- Monitoring of new and emerging vectors such as the Asian Tiger mosquito and Yellow fever mosquito.
- Testing for and control of new and emerging pathogens.

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

NEW ZONE OF BENEFIT WITHIN THE ANNEXATION AREAS (WEST MARIN)

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

VECTORS AND VECTOR-BORNE DISEASES IN THE DISTRICT SERVICE AREA

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

MOSQUITOES

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

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

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

GROUND-NESTING YELLOWJACKETS

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

RODENTS

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

OTHER ANIMALS OF IMPORTANCE

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

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

INTEGRATED VECTOR MANAGEMENT

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

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

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

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

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

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

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

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

SURVEILLANCE AND SITE ACCESS

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

Based on a preliminary investigation of the Annexation Areas, the District found mosquito sources and potential sources scattered throughout the area. All properties within the

Annexation Areas are within mosquito-flying range of one or more mosquito sources. Furthermore, prior to the annexation, the area suffered from the presence of mosquitoes, with a large number of sources and the lack of any organized mosquito control efforts or program.

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

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

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

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

In order to access various sites throughout the District for surveillance and for control, District staff utilizes specialized equipment such as light trucks, all-terrain vehicles, boats, and

helicopters. District policies on use of this equipment are designed to avoid environmental impact.

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

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

EDUCATION

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

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

CONTROL OF MOSQUITOES

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

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

PHYSICAL CONTROL

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

BIOLOGICAL CONTROL

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

CHEMICAL CONTROL (FOR MOSQUITOES AND OTHER VECTORS)

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

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

1. Methoprene is a biochemical, synthetic juvenile hormone designed to disrupt the transformation of a juvenile mosquito into an adult. It is applied either in response to observed populations of mosquito larvae at a site, and/or as a sustained-release product that can persist for up to four months. Application can be by hand, ATV, watercraft or aircraft (e.g., helicopter).
2. In past years the District has used Agnique, which is the trade name for a surface film larvicide, comprised of ethoxylated alcohol. The District has almost completely exhausted its stocks of this product, and as it is no longer manufactured the District now uses larvicide oils such as CoCoBear and BVA2 oils as larvicides and 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 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 2020-21

MARIN / SONOMA MVCD				
Northwest Mosquito, Vector & Disease Control Assessment (Assessment No. 2)				
Estimate of Cost				
Fiscal Year 2020-21				
Vector Control Services and Related Expenditures				
Salaries, Wages and Benefits				\$769,767
CalPERS OPEB Trust ADC & Add'l Contr.				\$213,720
Services and Supplies				\$315,201
Capital Replacement				\$40,464
				\$1,339,152
Less:				
District Contribution for General Benefit & Other Revenue Sources¹				
Ad Valorem Taxes				(\$654,139)
Interest Earned				\$0
Misc. Income / Contracts				\$0
Transfer to/from Reserves				\$340,226
				(\$313,913)
				\$1,025,239
Total Vector Control Services				\$1,025,239
(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	6,510	5,915	\$28.26	\$167,158
Sonoma County - Zone A	35,145	30,140	\$28.26	\$851,756
Sonoma County - Zone B	396	234	\$27.03	\$6,325
	42,051	36,289		\$1,025,239

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 \$1,025,239, the District must contribute at least \$51,261 (5%) from sources other than the assessments. The District will contribute \$313,913, which is over 31% 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
2020-20	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970

SUMMARY OF ASSESSMENTS BY COUNTY FOR FISCAL YEAR 2020-21

The figure below reflects the Assessment No. 2 summaries for Marin and Sonoma Counties for fiscal year 2020-21: 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 2020-21.

FIGURE 3 – ASSESSMENT SUMMARY – FISCAL YEAR 2020-21

Fiscal Year 2020-21 Assessment No. 2	Parcels in Assessment No.2	Parcels Assessed	SFE Units	Assessment
Marin County - West Marin	6,510	5,651	5,915	\$167,158
Sonoma County - Zone A	35,145	30,380	30,140	\$851,756
Sonoma County - Zone B	396	364	234	\$6,325
Total SFE	42,051	36,395	36,289	\$1,025,239

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

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

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

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 XIII D 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.

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.

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

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

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).

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

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.

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.

“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 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

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)

direct special benefit to property in the Annexation Areas that would not be received in the absence of the assessments.

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.

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.

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 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 mosquitoes.¹⁶

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.

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/cnchs/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.

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.

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
--------------------------	----------	----------------------------	----------	----------------------------

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

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.

other properties. General benefits are conferred to properties located “in the district,”¹⁹ but outside the narrowly-drawn Assessment District and to “the public at large.” SVTA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements and services funded by the assessments.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
----------------------------	----------	---	----------	--	----------	---

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

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

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.

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:

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

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.

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 \$1,025,239. Of this total budget amount, the District must contribute at least \$51,261 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 \$313,913 from non-assessment revenue (ad valorem taxes), which equates to over 30% 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 (j), 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.

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

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.”

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

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.

acre. This benchmark parcel is assigned one Single Family Equivalent benefit unit or one SFE.

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:

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

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

RESIDENTIAL PROPERTIES

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

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

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

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

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

FIGURE 4 – MARIN AND SONOMA COUNTIES RESIDENTIAL ASSESSMENT FACTORS

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

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

COMMERCIAL/INDUSTRIAL PROPERTIES

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

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

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

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

typical employee density in relation to the average of 24 employees per acre of commercial property.

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

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

AGRICULTURAL/VINEYARDS/WINERIES PROPERTIES

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

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

TIMBERLAND/DRY RANGELANDS PROPERTIES

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

FIGURE 5 – COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS

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

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

VACANT PROPERTIES

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

OTHER PROPERTIES

Article XI IID 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 2020-21 are summarized as follows:

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2020-21

Vector and Disease Control Services	\$	1,298,688
Capital Replacement	\$	40,464
Less: District Contribution from Other Sources	\$	<u>(313,913)</u>
Net Amount To Assessments	\$	1,025,239

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 2018 to December 2019 is 2.45%, as reported by the United States Department of Labor, Bureau of Labor and Statistics. Therefore, the maximum authorized assessment rate for Fiscal Year 2020-21 has been increased by 2.45%, from \$27.58 to \$28.26 per single family equivalent (SFE) benefit unit for parcels in Zone of Benefit A and in Zone of Benefit West Marin, and from \$26.38 to \$27.03 per SFE benefit unit for parcels in Zone of Benefit B. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rates of \$28.26 per SFE for Zone A and Zone West Marin and \$27.03 for Zone B, which are the maximum authorized assessment rates.

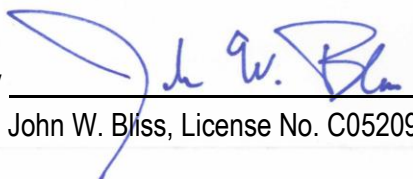
Each parcel or lot of land is described in the assessment roll by reference to its parcel number as shown on the Assessor's maps of the counties of Marin and Sonoma for the fiscal year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and 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 2020-21 for each parcel or lot of land within the said Northwest Mosquito, Vector and Disease Control Assessment Annexation Area.

Dated: May 13, 2020



Engineer of Work

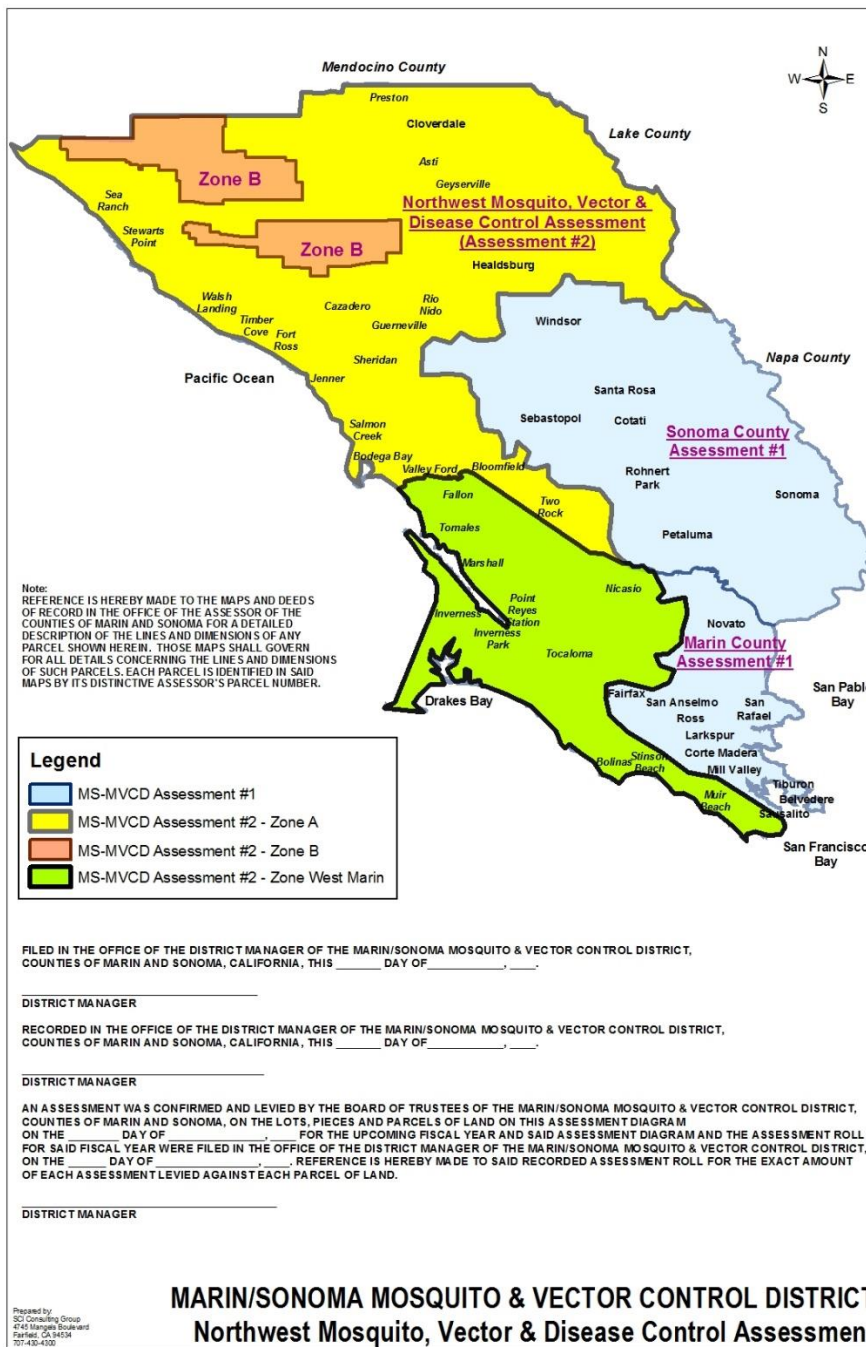
By  _____
John W. Bliss, License No. C052091

ASSESSMENT ROLL

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

ASSESSMENT DIAGRAM

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



RESOLUTION NO. 2019/20-02

**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 2020-21,
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 2020-21. 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 2020-21 cost of providing the Services in Assessment No.1, is \$9,807,434. These costs result in a proposed assessment rate for fiscal year 2020-21 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 2020-21 is \$12.00.

SECTION 4. Notice is hereby given that on **June 10, 2020, 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 2020-21.

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 2020-21.

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 13, 2020, 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"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Julia Ettlin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Una Glass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Matthew Naythons	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Monique Predovich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
Michael Thompson	<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 Giovanatto	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 13th day of May, 2020 after its passage.

ATTEST:

APPROVED:

Richard Snyder
Secretary, Board of Trustees

Carol Giovanatto
President, Board of Trustees

Philip D. Smith
District Manager

RESOLUTION NO. 2019/20-03

**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 2020-21,
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 Trustees’ 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 2020-21. 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 2020-21 cost of providing the Services in Assessment No. 2 is \$1,025,239. This cost results in the proposed assessment rates for fiscal year 2020-21 of TWENTY EIGHT DOLLARS AND TWENTY SIX CENTS (\$28.26) per single-family equivalent benefit unit for Zone A and Zone West Marin, and TWENTY SEVEN DOLLARS AND THREE CENTS (\$27.03) 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 2020-21 is \$28.26 for Zone A and Zone West Marin, and \$27.03 for Zone B. The assessment rates proposed to be levied for Assessment No. 2 for fiscal year 2020-21 are \$28.26 for Zone A and Zone West Marin, and \$27.03 for Zone B, which are the maximum authorized rates.

SECTION 4. Notice is hereby given that on **June 10, 2020, 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 2020-21.

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 2020-21.

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 13, 2020, 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"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Julia Ettlin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Una Glass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ranjiv Khush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Matthew Naythons	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Monique Predovich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
Michael Thompson	<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 Giovanatto	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 13th day of May, 2020 after its passage.

ATTEST:

APPROVED:

 Richard Snyder
 Secretary, Board of Trustees

 Carol Giovanatto
 President, Board of Trustees

 Philip D. Smith
 District Manager

**NOTICE OF MONTHLY BOARD MEETING FOR
THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT AND PUBLIC
HEARING
FOR THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT,
VECTOR CONTROL ASSESSMENT (ASSESSMENT NO.1), AND
FOR NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT
(ASSESSMENT NO.2)
FOR FISCAL YEAR 2020-21**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District regular monthly meeting shall be held on Wednesday, June 10, 2020 at 7:00 p.m. at the Marin/Sonoma Mosquito and Vector Control District office located at 595 Helman Lane, Cotati, California, 94931.

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 2020-21 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 2020-21 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 10, 2020 at 7:00 p.m. at the Marin/Sonoma Mosquito and Vector Control District office located at 595 Helman Lane, Cotati, California, 94931. The proposed assessment rates for fiscal year 2020-21 are: TWELVE DOLLARS AND NO CENTS (\$12.00) per single-family equivalent benefit unit for Assessment No. 1, which is the same rate used last year; TWENTY EIGHT DOLLARS AND TWENTY-SIX CENTS (\$28.26) per single-family equivalent benefit unit for Assessment No. 2, Zones A and West Marin, which is an increase of \$0.68 over the rate used last year; and TWENTY SEVEN DOLLARS AND THREE CENTS (\$27.03) per single-family equivalent benefit unit for Assessment No. 2, Zone B, which is an increase of \$0.65 over 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 10, 2020. If you desire additional information concerning the above, please contact the Marin/Sonoma Mosquito and Vector Control District at (707) 285-2200.

2020 MOSQUITO CONTROL AGREEMENT
BETWEEN THE MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
and
THE WEST MARIN MOSQUITO COUNCIL

This Agreement is made on _____, 2020 between the Marin/Sonoma Mosquito & Vector Control District (hereafter referred to as District) and the West Marin Mosquito Council (hereafter referred to as WMMC).

The WMMC and the District agree to the following protocols to be used in areas of West Marin annexed in 2004 (delineated in the attached map). The WMMC and the District agree to the following:

1. In alignment with the District's Integrated Vector Management Program (IVMP), primary emphasis will be placed on outreach, education and prevention of mosquito breeding habitat in all forms, including drainage and other standing water issues.
2. To this end, the District will work in cooperation with the West Marin communities and the WMMC to educate residents and business owners about prevention of mosquito breeding.
 - a. WMMC will assist communities to coordinate with various groups to provide education and basic screening and sealing of onsite wastewater treatment systems (OWTS), also known as septic systems.
 - b. The District will provide annual reports to WMMC detailing work performed in West Marin.
3. Per the IVMP, physical and biological control methods will be employed as first-line strategies wherever and whenever feasible.
4. In the geographical areas covered by the Agreement, District will use only products containing the active ingredients listed in the Agreement.
5. Working with the property owner, tenant and/or operator to achieve a long-term solution that is not reliant on continued pesticide use will continue to be a primary objective.

Onsite Wastewater Treatment Systems (OWTS)

The District and the WMMC recognize that improperly sealed OWTS can be a source of mosquito production, particularly *Culex pipiens*.

When addressing OWTS the District will:

1. Provide the person on site and via mail to the property owner (if different) with:
 - a. Information about properly screening and sealing the system.
 - b. A list of qualified local contractors and handypersons who can provide either a) screening of plumbing vents or b) repair of septic systems to prevent mosquito access to the OWTS.
 - c. Contact information for the WMMC.

2. In accordance with the District's IVMP, mosquito control materials will be applied only when and where necessary. When indicated, the District will control larval and/or adult mosquitoes in OWTS using materials containing the following active ingredients:
 - a. *Bacillus sphaericus* (Bs) or *Bacillus thuringiensis* (Bti)
 - b. Spinosad (e.g. Natular)
 - c. S-methoprene (OWTS only)
 - d. Monomolecular film (e.g. Agnique) see paragraph below
 - e. Mosquito larvicide oils (e.g. CoCoBear) see paragraph below
 - a. Pyrethrin (non-synergized) e.g. Merus 3.0 or successor product
 - f.

Agnique MMF may be used in septic systems, small ornamental ponds and dairy waste ponds, where late mosquito instar larvae and pupae are present and control has not or cannot be achieved with other materials covered by this Agreement. Homeowners will be instructed to properly seal and screen their septic tanks. If treatment of Dairy (or similar) waste ponds is necessary, CoCoBear may be applied.

Methoprene briquettes (e.g. Altosid), only in OWTS at the label rate of 2-4 ppb may be used in rotation with products containing Spinosad, Bti and Bs. The property owner will also be informed that the District has the authority to charge for repeat visits. The person responsible for the home and the property owner will be notified that the Bolinas Community Public Utility District prohibits disposal of septic tank waste to its treatment facilities for a period of forty (40) days following the application of methoprene.

New Materials for Mosquito Control

The parties recognize that following approval by the regulatory agencies, new products and materials are released onto the market for public health vector control purposes. The District will consider giving priority consideration and testing to products that are approved by the Organic Materials Review Institute (OMRI) or the National Organic Program (NOP). Consultation between the District and WMMC may be initiated by either party on whether to add or delete materials or formulations from the approved list. If agreement is reached, the list of approved materials may be modified without re- ratifying the base Agreement. In the event that a new larvicide material receives registration from EPA and the CA Department of Pesticide Regulation and is approved by OMRI or NOP, and the material appears to be as effective as methoprene, the consultative process described in this section will begin.

Organic Businesses

The District will continue its cooperation with organic growers and businesses. Vector control materials certified and labeled for organic use will be used as appropriate in conjunction with organic operations and accompanying organic operation plans.

APPROVALS

For District:

Signed _____
MSMVCD Board President

Date: _____

Print Name: _____

Signed _____
MSMVCD District Manager

Date: _____

Print Name: _____

For WMMC

Signed: _____
WMMC Co-Chair

Date: _____

Print Name: _____

Signed: _____
WMMC Co-Chair

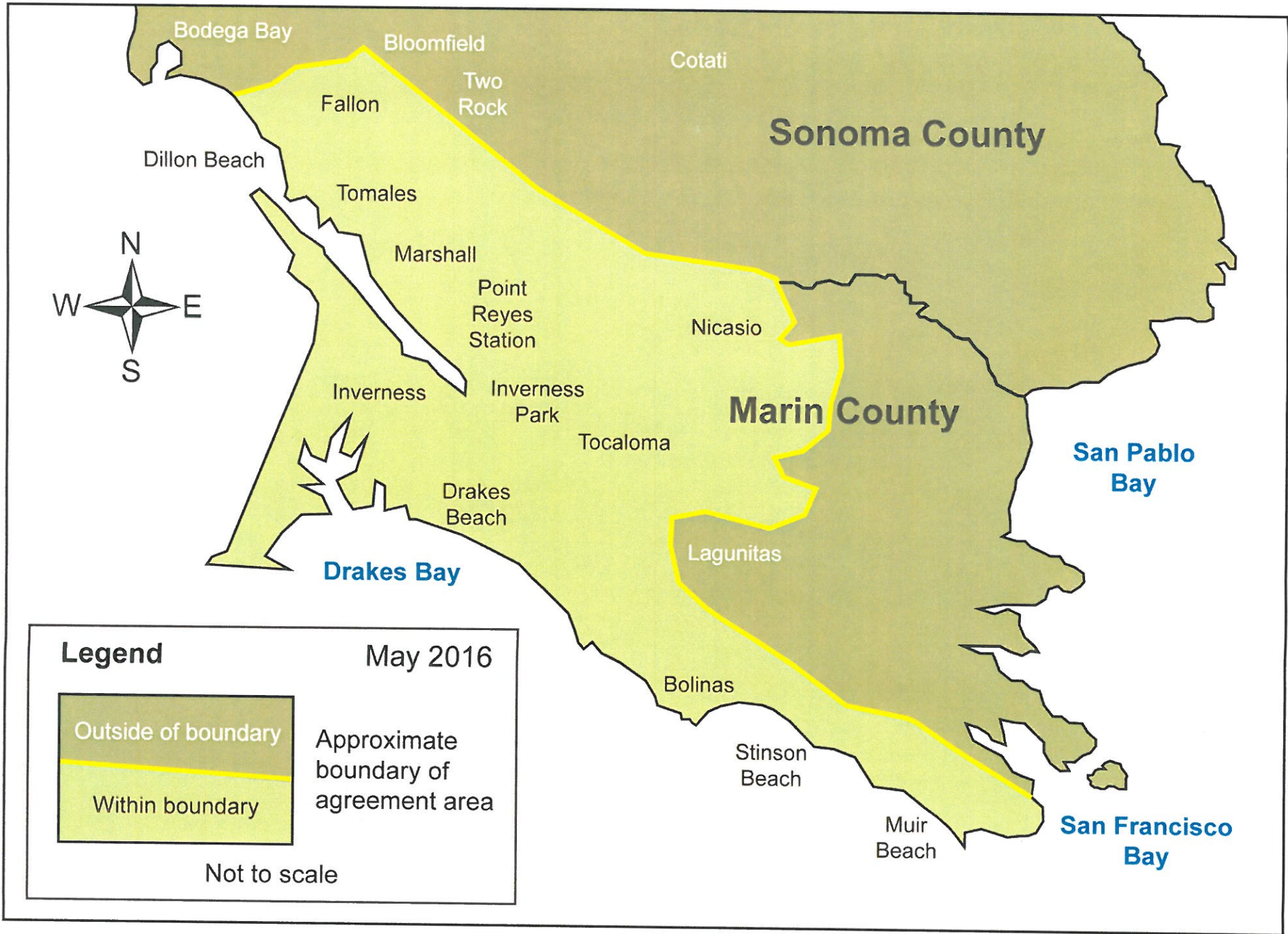
Date: _____

Print Name: _____

List of Exhibits:

- Exhibit A: Map of area covered by the Agreement

Areas of Marin County Included in WMMC-MSMVCD Agreement



Manager's Report

- Workflows and daily routines at the District have been extensively modified in response to guidance issued by CDC as well as state and local public health leaders. After consultations with the Western Council of Engineers (Union), which represents most District employees, emergency telecommute agreements were prepared and issued to those employees who can carry out some or almost all of their work remotely. Assistant Manager Hawk and I participate in weekly statewide Zoom meetings held by the mosquito districts to share best practices, sample documents and sources for vital supplies. As the shelter in place orders are progressively modified, we will modify practices and schedules appropriately.
- At President Pigoni's direction, Board committee meetings have continued via video conferencing, allowing key processes, consultant briefings and recommendations to continue. Similarly, staff meetings are now held via video conferencing, allowing staff to gain expertise with the Zoom meeting and webinar platforms.
- Although the District has a reasonable stock of the N95 masks needed for application of certain pesticides, due to their extremely limited availability, mosquito districts collectively have sought some relief from the current rules requiring the disposable masks to be discarded after each application. Unfortunately, to date, neither EPA, CA Department of Pesticide regulation nor local Agricultural Commissioners have offered any accommodations to assist the local vector control agencies. Fortunately, our Operations staff are responding creatively and are often using durable half face respirators with the proper cartridges, which have a longer life. In recent days we have sourced one thousand NIOSH approved N95 disposable masks manufactured outside the medical supply chain. Delivery is anticipated later this month.
- Tracking the decline in the financial markets, the District's OPEB trust fund balance at CERBT now stands at \$3,880,091.58, down 11.3% from the January high of \$4,318,335.18.
- Recruitments for several positions previously authorized by the Board have been paused due to the pandemic. These include: Education Program Specialist, Field Supervisor and one additional Vector Control Technician.
- Jeff Wickman, the MCERA Administrator, was scheduled to present an update at the April Board meeting. Due to the cancellation of that meeting and the full agendas for May and June, the Executive Committee anticipates that Mr. Wickman's presentation will give his presentation sometime in the next few months.
- President Pigoni and the Executive Committee anticipate holding the regular Board meeting on June 10, 2020. If possible, the July meeting will be skipped.

- The project to build a new storage shed at the rear of the facilities is on hold pending receipt of the structural engineering plans as well as staff capacity to complete the permit application and construction work.
- Contract negotiations continue between District and the Western Council of Engineers (WCE). Recently several future dates were added to the calendar.
- Several matters have been referred to the Policy Committee for consideration and we look forward to their review and recommendations before presenting these updates to the Board soon.
- The project to replace the weed choked and thirsty lawns with lower water use gardens is nearing completion. Bid requests for ongoing landscape maintenance services will be issued later this month.
- Progress has been made on the project to improve the graphics on District vehicles. Several draft designs are under review. We aim to take advantage of some of the unused white space to improve the clarity and impact of our messaging, while still maintaining a professional appearance.
- A draft document containing the substantial proposed updates to the District Employee Policy Manual was provided to the Union last month. Impact bargaining sessions to discuss the changes are ongoing.
- Whenever she has some spare time, our temporary receptionist makes progress on a project to index, scan and catalogue the paper Board meeting minutes that date back to the mid-1920's. Eventually these will be housed on the District's website where they will be searchable.
- Once again, the Marin County Grand Jury prepared a report on website transparency. This time, the District, which had scored an A+ grade on the previous reports, was not specifically assessed. The report focused on other Marin public agencies. However, the Grand Jury requires the District to formally respond to the report, certifying that it has taken certain actions. Staff will prepare a report and draft a response for the Board's review at the June 10, 2020 meeting.

Assistant Manager's Report

- Through careful planning we have developed strategies to enable field staff to work safely and continue to protect the public from vectors and vector-borne disease amidst the COVID-19 pandemic. For example, we implemented staggered start times for our Vector Control Technicians, carefully planned the timing of mosquito surveillance and are rotating the workflow in the laboratory. All staff have been provided the appropriate personnel protective equipment to protect themselves and the public from the spread of COVID-19.

- Treehole mosquito (*Aedes sierrensis*) season is in full swing. The biting female mosquitoes emerged quickly this year and are causing the public discomfort. We are receiving numerous service requests daily. Our technicians are emphasizing communications to facilitate service requests, and associated logistics, via telephone. Technicians are knocking on doors and talking to residents when necessary, while wearing masks and maintaining social distancing. They are also leaving literature and call back requests on doorsteps as needed. We are using our Everbridge mass communication system to provide informational calls regarding larger scale adult mosquito control operations.
- We have received several service requests for mosquito biting issues and surveillance has shown *Culex pipiens* (a.k.a. house mosquito) mosquitoes to be the vector. This mosquito prefers foul water sources. In some of the larger issues involving multiple homes and service requests we discovered the breeding sources to be linked to water leaks beneath homes and apartment buildings.
- Our staff continues to monitor mosquito production associated with high tide events and tidal marshes. This involves considerable surveillance effort. The Field Supervisors and technicians have done an excellent job of preventing large hatches of biting adults from leaving the marsh and causing problems withing cities in Marin and Sonoma counties.
- We have found significant mosquito production in the Laguna de Santa Rosa, in the known problem area just north of Occidental Road. To date, this area has required three large-scale mosquito larvicide applications via helicopter this year.
- Recycled water irrigation is underway on city owned properties and private ranches. The District's Source Reduction Specialist is monitoring the irrigated lands, working with property owners and city staff to prevent mosquito production.
- We are seeing a progressive increase in calls for service regarding yellowjacket issues. We expect to see service requests increase significantly over the next two months.
- Our laboratory staff have started the fixed location adult mosquito trapping program. This program is important in providing distribution and abundance data regarding adult mosquitoes and mosquito-borne disease surveillance.
- The Scientific Programs Manger is monitoring service request calls and providing training to receptionist staff pertinent invasive *Aedes* mosquito surveillance.
- Two staff members have completed an FAA Part 107 training program regarding the piloting of unmanned aircraft systems (i.e. drones). They will take the required FAA test when testing centers re-open.
- Our large-scale distribution of mosquitofish may be delayed this year due to the COVID-19 situation. We will be harvesting fish from local sources to get the program started and provide technicians with fish so they can respond to service requests in mid-May.