

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

**BOARD OF TRUSTEES
SPECIAL BOARD MEETING**

DATE: May 20, 2026

TIME: 6:00 p.m.

Primary Meeting Location: District Headquarters, 595 Helman Lane, Cotati, CA. 94931

Videoconference & Teleconference Options: [Zoom Link](#)

Meeting ID: 894 1001 5778 **Telephone Access:** 1-669-900-9128

Sonoma Satellite Location: Alio Labs Inc., 447 Aviation Blvd., Santa Rosa, CA. 95403

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

Individual Teleconference Locations:

2352 Mar East St., Tiburon, CA. 94920

10 Pomander Walk, Belvedere, CA. 94920

26020 Comptche Ukiah Rd., Comptche, CA. 95427

All teleconference locations are open and accessible to the public, and members of the public may address the Board from any listed location or via the videoconference and teleconference options provided.

*Items marked * are enclosed attachments.*

Items marked # will be handed out at the meeting.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

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

Bruce Ackerman, Fairfax

Cathy Benediktsson, Tiburon (**First V.P.**)

Gail Bloom, Larkspur

Scott Conrad, Santa Rosa

Isabel Dawson, Marin Co. at Large

Rika Gopinath, San Rafael

Susan Harvey, Cotati (**Second V.P.**)

Susan Hootkins, Petaluma

Evan Kubota, Windsor

Jake Mackenzie, Rohnert Park

Alison Marquiss, Corte Madera

Shaun McCaffery, Healdsburg

Vicki Nichols, Sausalito (**Secretary**)

Carol Pigoni, Cloverdale

Piper Primrose, Novato

Richard Snyder, Belvedere

David Witt, Mill Valley

Laurie Gallian, Sonoma (**President**)

Open Seats:

Ross, San Anselmo, Sebastopol, one Marin County at Large and two Sonoma County at Large

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

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

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

4. PUBLIC TIME

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

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

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

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

5. CONSENT CALENDAR

A. APPROVAL OF AGENDA

B.* MINUTES – Minutes of Board Meeting held on April 8, 2026.

C.* FINANCIAL REPORTS – Accept Financial Reports for April 2026.

ACTION NEEDED

RECOMMENDATION: Approve and accept the consent calendar.

INFORMATION ENCLOSED

6. ITEMS REMOVED FROM CONSENT

7. INFORMATION ONLY

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

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

8. COMMITTEE REPORTS

A.* Executive Committee

Report by President Laurie Gallian

B.* Facility Improvement Committee (*ad hoc*)

Report by Vicki Nichols

- C. **Policy Committee**
No Report
- D.* **Finance Committee**
Report by President Laurie Gallian

9. **DEPARTMENT REPORTS**

- A.* **Administrative/Manager's Report**
Report by Peter Bonkrude
- B.* **Operations/Assistant Manager's Report**
Report by Erik Hawk
- C.* **Laboratory/Scientific Programs Manager's Report**
Report by Dr. Kelly Furey

INFORMATION ENCLOSED

10. **NEW BUSINESS**

- A.* **Resolution No. 2025/26-XX**
A Resolution of Intention to Levy Assessments for FY 2026-27, Preliminarily Approving Engineer's Report for the Marin/Sonoma Mosquito and Vector Control District, Vector Control Assessment District (Assessment No. 1).

ACTION NEEDED

RECOMMENDATION: Consider a motion to approve Resolution No. 2025/26-XX

INFORMATION ENCLOSED

- B.* **Resolution No. 2025/26-XX**
A Resolution of Intention to Levy Assessments for FY 2026-27, Preliminarily Approving Engineer's Report for the Marin/Sonoma Mosquito and Vector Control District, Northwest Mosquito, Vector Disease Control Assessment District (Assessment No. 2).

ACTION NEEDED

RECOMMENDATION: Consider a motion to approve Resolution No. 2025/26-XX

INFORMATION ENCLOSED

- C.* **Public Hearing June 10, 2026**
A notice of hearing for the Marin/Sonoma Mosquito & Vector Control District, Vector Control Assessment District (Assessment No. 1), and for the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2).

ACTION NEEDED

RECOMMENDATION: Schedule a Public Hearing for June 10, 2026

INFORMATION ENCLOSED

- D.* Proposed Fiscal Years 2026/27 and 2027/28 Budget Workshop**
(Presentation) - Liz Garcia, CPA, MBA, Administrative Services Manager, with assistance from Peter Bonkrude Manager. Please refer to the enclosed draft “Fiscal Years 2026/27 and 2027/28 Operating and Capital Budget.” *Recommendations from the Budget Committee, Executive Committee, and staff.*

DISCUSSION ONLY
INFORMATION ENCLOSED

- E.* Adoption of Resolution No. 2025/26-XX Honoring the Memory and Service of Tamara Davis**

ACTION NEEDED

RECOMMENDATION: Consider a motion to Adopt Resolution No. 2025/26-XX Honoring the Memory and Service of Tamara Davis.

INFORMATION ENCLOSED

11. CLOSED SESSION

- A. Closed Session pursuant to California Government Code Section 54957**

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Position: District Manager

- B. Adjourn Closed Session and reconvene to Open Session. Report from Closed Session (if any)**

12. WRITTEN COMMUNICATIONS

No written communications.

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

13. OPEN TIME FOR BOARD OR STAFF COMMENTS

14. ADJOURNMENT

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

April 8, 2026
MINUTES

1. CALL TO ORDER

President Gallian called the meeting to order at 6:05 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Trustees Present (In Person at District Headquarters):

Bloom, Gail	Hootkins, Susan
Dawson, Isabel	Mackenzie, Jake
Gallian, Laurie	Primrose, Piper
Harvey, Susan	Witt, David

Trustees Present via Teleconference – Satellite Locations:

Sonoma Satellite Location:

Alio Labs Inc., 447 Aviation Blvd., Santa Rosa, CA. 95403
Kubota, Evan McCaffery, Shaun

Marin Satellite Location:

Central Marin Police Authority, Community Room,
250 Doherty Dr., Larkspur, CA. 94939
Nichols, Vicki

Trustees Present via Teleconference – Individual Locations:

(as listed on the posted Agenda):

Ackerman, Bruce	Pigoni, Carol
Davis, Tamara	Snyder, Richard

Trustees Absent:

Benediktsson, Cathy	Gopinath, Rika
Conrad, Scott	Marquiss, Alison

Open Seats: One Marin County at Large, Ross, San Anselmo, Sebastopol and one Sonoma County at Large

Staff and Others Present (In Person): Peter Bonkrude, District Manager, Erik Hawk, Assistant Manager, Liz Garcia, Administrative Services Manager, Dr. Kelly Furey, Scientific Programs Manager, Dawn Williams, Executive Assistant/Board Clerk, Janet Coleson, General Counsel

Meeting Format and Brown Act Compliance (SB 707)

The meeting was conducted in a hybrid format, with trustees participating in person and via teleconference in accordance with the Ralph M. Brown Act, as amended by SB 707.

Teleconferencing was conducted using videoconference and teleconference technology. All teleconference locations were listed on the posted agenda, including District headquarters, designated satellite locations, and individual trustee home addresses.

Each teleconference location was open and accessible to the public, and members of the public were provided with the opportunity to observe and address the Board. A quorum of the Board was present.

4. PUBLIC TIME

No public comment.

5. CONSENT CALENDAR

A. APPROVAL OF AGENDA

B. MINUTES – Minutes of Board Meeting held on February 11, 2026.

C. FINANCIAL REPORTS – Accept Financial Reports for February and March 2026.

It was M/S Trustee Snyder/Trustee Nichols to approve and accept the Consent Calendar.

Motion passed with a roll call vote:

***Ayes:** Trustee Ackerman, Trustee Bloom, Trustee Dawson, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Primrose, Trustee Snyder and Trustee Witt*

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Benediktsson, Trustee Conrad, Trustee Gopinath, and Trustee Marquiss*

6. ITEMS REMOVED FROM CONSENT

No items were removed from Consent.

7. INFORMATION ONLY

No informational items.

8. COMMITTEE REPORTS

A. Executive Committee

President Gallian summarized the March 18 Executive Committee meeting (included in the agenda packet), highlighting financial status, staffing updates, and ongoing projects

B. Facility Improvement Committee

Chair Vicki Nichols summarized the March 19 Facility Improvement Committee meeting, the full minutes of which were included in the agenda

packet. She highlighted ongoing design progress, project coordination, and timeline updates.

C. Policy Committee
No Report

D. Finance Committee
No report

9. DEPARTMENT REPORTS

A. Administrative/Manager's Report

Manager Bonkrude stated that his written report stands as submitted and reported that Thanusha Chenimineni recently joined the District as Data Systems Specialist. He noted she began two weeks ago and is already working on multiple projects to build familiarity with District operations, as well as its science and data systems.

B. Operations/Assistant Manager's Report

Assistant Manager Hawk noted that his written report stands as submitted and offered to answer any questions.

C. Laboratory/Scientific Programs Manager's Report

Dr. Furey stated that her written report stands as submitted and noted that Biologist Kristen Holt will be missed as a valued member of the Laboratory team, wishing her well in her retirement after 21 years of service.

10. NEW BUSINESS

A. Discussion and/or approval to authorize the District Manager to Surplus District Property per Board Policy 4030

It was M/S Trustee Mackenzie/Trustee Harvey to approve and accept Nikon SM2-U Microscope and Leica DML/HCS Microscope to be surplus.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Bloom, Trustee Dawson, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Primrose, and Trustee Witt

No: (none)

Abstain: (none)

Absent: Trustee Benediktsson, Trustee Conrad, Trustee Gopinath, Trustee Marquiss and Trustee Snyder

B. Adoption of Resolution No. 2025/26-04 Honoring Kristen Holt for Over 21 Years of Dedicated Service Upon Retirement

It was M/S Trustee Harvey/Trustee Mackenzie to approve and adopt Resolution No. 2025/26-04 Honoring Kristen Holt for Over 21 Years of Dedicated Service.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Bloom, Trustee Dawson, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Primrose, and Trustee Witt

No: (none)

Abstain: (none)

Absent: Trustee Benediktsson, Trustee Conrad, Trustee Gopinath, Trustee Marquiss and Trustee Snyder

C. Discussion and/or approval to cancel the May 13, 2026, Regular Meeting of the Board of Trustees and schedule a Special Board Meeting on May 20, 2026, at 6:00p.m.

It was M/S Trustee Mackenzie/Trustee Harvey to approve the cancellation of May 13, 2026, Regular Board Meeting and Schedule a Special Board Meeting on May 20, 2026, at 6:00 p.m.

Motion passed with a roll call vote:

Ayes: Trustee Ackerman, Trustee Bloom, Trustee Dawson, Trustee Davis, Trustee Gallian, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Primrose, and Trustee Witt

No: (none)

Abstain: (none)

Absent: Trustee Benediktsson, Trustee Conrad, Trustee Gopinath, Trustee Marquiss and Trustee Snyder

D. Review and Discussion of Facility Improvement Conceptual Design

Manager Bonkrude presented a PowerPoint on the Facility Improvement Project conceptual design review and requested feedback on the current design approach.

E. Closed Session pursuant to California Government Code Section 54957

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Position: District Manager

F. Adjourn Closed Session and Reconvene to Open Session. Report from Closed Session (if any)

President Gallian reported that there was nothing to report from closed session.

11. WRITTEN COMMUNICATIONS

No written communications.

12. OPEN TIME FOR BOARD OR STAFF COMMENTS

Manager Bonkrude shared that the City of Cotati recognized Financial Administrators, including Liz Garcia, and noted recognition of Government Professionals Week the previous week, encouraging others to acknowledge these professionals.

Trustee Harvey, who serves as Vice Mayor of Cotati, added that several organizations were also recognized, including Rancho Adobe, the County, and the Cotati–Rohnert Park School District.

Trustee Primrose reminded the Board to be mindful when using a personal address for teleconference participation and not to list an address if not attending the meeting, noting that the public has the right to appear at that location.

President Gallian added the importance of notifying staff in advance regarding meeting attendance and providing the correct teleconference address to support proper agenda preparation.

Trustee Bloom noted that some county representative positions remain unfilled and expressed concern about Board size, suggesting outreach to Board Councils to communicate these vacancies.

Manager Bonkrude stated that outreach to cities has been conducted previously and will be revisited, with the matter to be brought to the Executive Committee for further discussion.

13. ADJOURNMENT

There being no further business to come before the Board, it was M/S Trustee Harvey/Trustee Witt to adjourn the meeting at 8:18 p.m.

District Representative
MSMVCD

Date of Approval

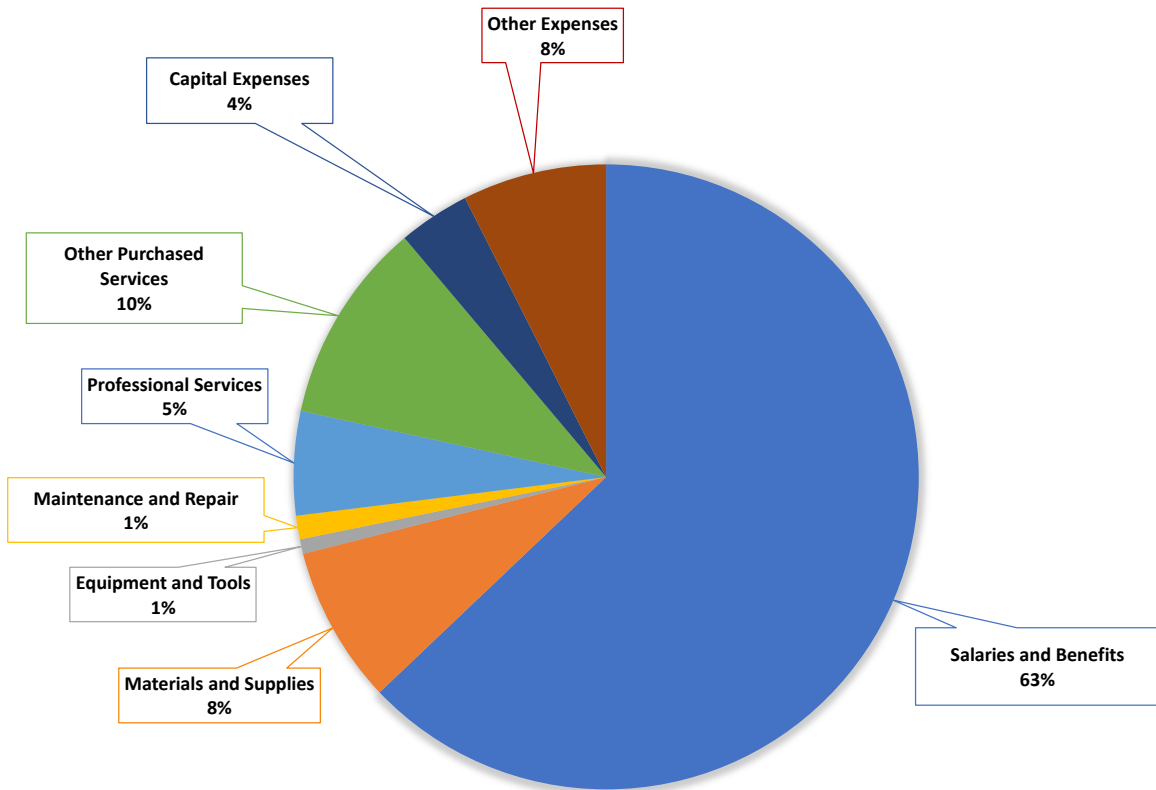
Trustee
MSMVCD Board of Trustees

Date of Approval

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Monthly Budget Summary Report
 April 2026

	Current Month Commitments (Expenses Paid)	Year To Date Commitments (Expenses Paid)	Current Appropriation (Adjusted Budget)	Available Appropriation (Remaining Budget)	Percent Committed	% of Total Expenses	Objects
Salaries and Benefits	\$666,225	\$6,188,133	\$8,252,493	\$2,064,360	75%	63%	6000s
Materials and Supplies	49,565	800,882	1,326,360	525,478	60%	8%	6100s
Equipment and Tools	2,080	74,691	136,076	61,385	55%	1%	6200s
Maintenance and Repair	4,413	119,425	148,150	28,725	81%	1%	6300s
Professional Services	25,638	529,524	1,187,697	658,173	45%	5%	6400s
Other Purchased Services	110,187	1,028,267	1,182,625	154,358	87%	10%	6500s
Capital Expenses	123,690	362,572	234,900	-127,672	154%	4%	6800s
Other Expenses	4,494	734,516	1,289,650	555,134	57%	7%	6900s
	\$986,291	\$9,838,010	\$13,757,951	\$3,919,941	72%	100%	

YEAR TO DATE PERCENT OF TOTAL EXPENSE BY TYPE



MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

Monthly Key Figures Comparison Report

April 30, 2026

Balance at June 30, 2025	Change from Year End	Balance as of April 30, 2026
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Cash and Investments

Marin County \$20,730,552 June 30, 2025	\$2,889,731 Change	Marin County \$23,620,283 April 30, 2026
Exchange Bank \$125,736 June 30, 2025	\$6,587 Change	Exchange Bank \$132,323 April 30, 2026
Petty Cash \$366 June 30, 2025	(\$16) Change	Petty Cash \$350 April 30, 2026

Deposits

VCJPA \$964,796 June 30, 2025	\$0 Change Balance Adjusted every June	VCJPA \$964,796 April 30, 2026
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Retirement

Marin County Employees' Retirement Association (MCERA)		
	2024 Actuarial Valuation	2025 Actuarial Valuation
Total Market Value of Assets	\$36,209,388	\$39,954,811
Total Accrued Liability	38,382,201	40,605,203
Unfunded Liability	\$2,172,813	\$650,392
Funded Ratio	94.30%	98.40%
(2025 Information from MCERA's May 2026 presentation. Will be updated in May 2027)		
Employee distribution: 9 Classic and 28 Pepra		

CEPPT \$2,127,331 June 30, 2025	\$220,972	CEPPT \$2,348,303 April 30, 2026
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CEPPT, California Employers' Pension Prefunding Trust, to meet MCERA requirements. General Ledger updated in June

Retiree Health Benefits for Tier One Employees

Other Post-Employment Benefit Program (OPEB report summary)		
	2024 Actuarial Valuation	June 30, 2026 Actuarial Valuation
Total OPEB Liability	\$9,369,000	\$10,743,458
Fiduciary Net Position	-8,095,000	-10,360,430
Net OPEB Liability	\$1,274,000	\$383,028
Funded Ratio	86.40%	96.43%
Per OPEB report dated April 2026, with a Measurement Date of June 30, 2025		
Figures will be updated May 2027 for the GASB 75 Report, required for the Financial Statement audit.		

CERBT \$10,356,449 June 30, 2025	\$1,559,302	CERBT \$11,915,751 April 30, 2026
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CERBT, California Employer's Retiree Benefit Trust, to pay for Tier One retiree health benefits. General Ledger updated in June

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

General Fund Monthly Balance Sheet Comparison Report

	June 30, 2025	Change from June 30, 2025	April 30, 2026
Current Assets			
Cash with Marin County-General Fund	\$ 19,382,811	\$ 2,802,918	\$ 22,185,729
Cash at Exchange Bank	125,736	6,587	132,323
Petty Cash	366	(16)	350
Deposits with VCJPA	964,796	-	964,796 **
Deposits in CEPPT	2,127,331	-	2,127,331 **
Accounts Receivable	2,111,301	(62,672)	2,048,629
Property Taxes Receivable	448,530	(448,530)	-
Compensated Absences - Amount to be Provided	599,063	-	599,063 **
Inventory	327,330	-	327,330 **
Total Current Assets	\$ 26,087,264	\$ 2,298,287	\$ 28,385,551
Liabilities and Equity			
Current Liabilities			
Accounts Payable	\$ 113,058	\$ (113,058)	\$ -
Other Payables	-	(10,817)	(10,817)
Deferred Revenue	1,880,426	-	1,880,426
Compensated Absences	599,063	-	599,063 **
MCERA Payable	-	-	-
457 Retirement Plan Payable	-	-	-
Section 125 Plan and Insurance Premiums	-	-	-
FSA Medical & Dep Care Payable	5,770	(2,970)	2,800
Total Current Liabilities	\$ 2,598,317	\$ (126,845)	\$ 2,471,472
Equity (Reserve Accounts)			
Non-Spendable: Inventory	\$ 327,330	\$ -	\$ 327,330 **
Assignment for Deposits with VCJPA	964,796	-	964,796 **
Assignment for No Income Period	5,161,102	-	5,161,102 **
Commitment for Public Health Emergency	2,064,441	-	2,064,441 **
Assignment for Pension Prefunding Trust	2,127,331	-	2,127,331 **
Unassigned	10,274,073	2,569,874	12,843,947
CURRENT YEAR INCOME/(LOSS)	2,569,874	(144,742)	2,425,132
Total Equity	\$ 23,488,947	\$ 2,425,132	\$ 25,914,079
Total Liabilities & Equity	\$ 26,087,264	\$ 2,298,287	\$ 28,385,551

Capital Fund Monthly Balance Sheet Comparison Report

	June 30, 2025	Change from June 30, 2025	April 30, 2026
Current Assets			
Cash with Marin County-Capital Fund	\$ 1,347,741	\$ 86,813	\$ 1,434,554
Accounts Receivable	9,813	(9,813)	-
Total Current Assets	\$ 1,357,555	\$ 76,999	\$ 1,434,554
Capital Assets			
Land	\$ 675,000	\$ -	\$ 675,000 **
Structures and Improvements	6,984,903	-	6,984,903 **
Office Furniture	37,619	-	37,619 **
Office Equipment	354,003	-	354,003 **
Field Equipment	201,664	-	201,664 **
Vehicles	3,123,068	-	3,123,068 **
Construction in Progress	186,901	-	186,901 **
Total Capital Assets	\$ 11,563,157	\$ -	\$ 11,563,157
Total Assets	\$ 12,920,711	\$ 76,999	\$ 12,997,711
Liabilities and Equity			
Current Liabilities			
Accounts Payable	\$ 61,504	\$ (61,504)	\$ -
Total Current Liabilities	\$ 61,504	\$ (61,504)	\$ -
Equity (Reserve Accounts)			
Investment in Capital Assets	\$ 11,563,157	\$ -	\$ 11,563,157 **
Commitment for Future Capital Replacement and Projects	1,298,687	-	1,298,687 **
Unassigned	(307,484)	304,847	(2,636)
CURRENT YEAR INCOME/(LOSS)	304,847	(166,344)	138,503
Total Equity	\$ 12,859,208	\$ 138,503	\$ 12,997,711
Total Liabilities & Equity	\$ 12,920,711	\$ 76,999	\$ 12,997,711

NOTES:

Shaded items have offsets in the Current Assets section and Liabilities and Equity section.

**These balances do not change throughout the year. They are updated at June 30th.

Vendor	Amount	Description	Fund
ADAPCO, INC.	4,435.91	Control Products	GENERAL
AFLAC	1,403.52		GENERAL
AGBEE LLC	2,500.00	Aerial Application-Helicopter&Drone	GENERAL
APEX TECHNOLOGY MANAGEMENT	5,229.80	Network and IT Consulting Services	GENERAL
ASCENT ENVIRONMENTAL, INC.	251.40		GENERAL
BEST BEST & KRIEGER, LLC.	117.60	Legal Counsel	GENERAL
BRODIE'S TIRE & BRAKE INC.	1,101.47	Vehicle Maintenance	GENERAL
CAGWIN & DORWARD	720.00	Landscape Services	GENERAL
CALPERS 457 PLAN	28,255.47		GENERAL
CAPITAL PROGRAM MANAGEMENT, INC	3,720.75	Other Professional Services	CAPITAL PROJECTS
CINTAS CORPORATION	3,392.35	Uniforms	GENERAL
CINTAS CORPORATION	66.51	Eye Wear, Wash and Eye Glass Wipes	GENERAL
CINTAS CORPORATION	316.25	Janitorial Services	GENERAL
CITY OF COTATI - IRRIGATION 01-1210-00	269.22	Water - Irrigation/Industrial	GENERAL
CITY OF COTATI - SEWER - 01-1220-00	744.96	Water and Sewer	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	5,136.55	Control Products	GENERAL
COMCAST BUSINESS	561.56	Phone System	GENERAL
COMCAST BUSINESS INTERNET	588.28	Comcast	GENERAL
COSTCO WHOLESALE MEMBERSHIP	260.00	Memberships & Subscriptions	GENERAL
COUNTY OF MARIN	41,127.84	Retiree Medical Benefit	GENERAL
Connect Your Care LLC	13.32	Other Profess Serv-HR	GENERAL
DEBBIE FLYNN	4,275.00	Dry Ice	GENERAL
DELTA DENTAL OF CALIFORNIA	4,169.86	Dental - Active Employees	GENERAL
DMV RENEWAL	20.00	Other Fees, Permits and Taxes	GENERAL
ELIJAH ALTER	264.00	Employee Boot Allowance	GENERAL
ES OPCO USA LLC.	12,855.16	Control Products	GENERAL
INTERSTATE BATTERY SYSTEM	302.19	ATV/UTV Repair	GENERAL
KAISER FOUNDATION HEALTH PLAN	6,011.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	60,954.67	Medical Ins-Active Employees	GENERAL
LAMAR COMPANIES	8,900.00	Outdoor Advertising	GENERAL
LENOVO (UNITED STATES) INC	4,493.95	Grant Expenses	GENERAL
LIEBERT CASSIDY WHITMORE	320.00	Human Resources Legal Services	GENERAL
LIFE TECHNOLOGIES CORPORATION	308.86	Disease Testing	GENERAL
LLOYD FUREY	207.58	Employee Boot Allowance	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	45,360.44		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	31,344.34	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	50,888.69	Retirement - Employer PEPPA	GENERAL
MISSION SQUARE RETIREMENT - Account Fees	9,450.00	Health Savings Account	GENERAL
MacLeod Watts Inc.	7,700.00	Actuarial Studies	GENERAL
NATHEN REED	86.00	Travel	GENERAL
NICK BARBIERI TRUCKING,LLC	15,075.67	Fuel and Oil	GENERAL
NORTH MARIN WATER DISTRICT	619.62	Hydrant Water	GENERAL
P G & E - ELECTRIC	438.25	Gas and Electricity	GENERAL
P G & E - GAS	1,251.88	Gas and Electricity	GENERAL
PETER BONKRUDE	250.00	Travel	GENERAL
PREFERRED ALLIANCE, INC.	480.00	Occupational Health Testing	GENERAL
PUBLIC AGENCY LAW, INC.	710.50	Legal Counsel	GENERAL
QUADIANT FINANCE USA, INC.	341.78	Postage and Postage Supplies	GENERAL
RECOLOGY SONOMA MARIN	429.41	Solid WasteCollect&Disposal	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
ROBERT MORTON	400.00	Employee Boot Allowance	GENERAL
ROBERT MORTON	86.00	Travel	GENERAL
SANTA ROSA AUTO PARTS	768.77	Vehicle Maintenance	GENERAL

Vendor	Amount	Description	Fund
SARAH BROOKS	750.00	Employee Wellness Benefit	GENERAL
SCIENTIFIC SERVICES PLUS, LLC	1,603.00	Lab Equipment	GENERAL
SNAP-ON INDUSTRIAL	155.00	Power Tools	GENERAL
SONOMA MEDIA GROUP	4,290.00	Radio Advertising	GENERAL
SPARK CREATIVE DESIGN	2,071.88	Other Outreach and Education Supplies	GENERAL
TEAMSTERS LOCAL 665 - UNION	1,300.00		GENERAL
TEAMSTERS LOCAL UNION #856 HEALTH&WELFAR	362.00		GENERAL
TEAMSTERS LOCAL UNION #856 HEALTH&WELFAR	2,773.00	Medical Ins-Active Employees	GENERAL
THE HARTFORD	1,008.00	Employee Life Insurance	GENERAL
THE PRESS DEMOCRAT	1,178.31	Public Relations Newspaper Articles	GENERAL
THOMPSON BUILDERS CORPORATION	123,690.00	Structures and Improvements	CAPITAL PROJECTS
TYLER BAKER	375.00	Employee Boot Allowance	GENERAL
U.S. BANK EQUIPMENT FINANCE	976.52	Copy Machine Lease	GENERAL
US BANK	319.66	Coats, Rain Gear, Boots (no logo)	GENERAL
US BANK	241.69	Other Clothing and Safety Supplies	GENERAL
US BANK	316.56	Food for Trustee Meetings	GENERAL
US BANK	219.93	Other Food and Household Supplies	GENERAL
US BANK	118.52	Office Supplies	GENERAL
US BANK	22.70	Postage and Postage Supplies	GENERAL
US BANK	44.00	Presentation Supplies	GENERAL
US BANK	83.32	Other Outreach and Education Supplies	GENERAL
US BANK	167.88	Other Office Expense	GENERAL
US BANK	71.15	Other Lab Supplies	GENERAL
US BANK	70.47	Mosquito Traps	GENERAL
US BANK	107.01	Field Equipment	GENERAL
US BANK	652.91	Computers and Laptops	GENERAL
US BANK	1,044.35	Computer Software	GENERAL
US BANK	0.99	Computer Network and Storage	GENERAL
US BANK	104.28	Other Computer Equipment/Tools	GENERAL
US BANK	89.21	Vehicle Maintenance	GENERAL
US BANK	57.51	Foggers	GENERAL
US BANK	392.14	Field Equipment	GENERAL
US BANK	60.93	Admin Building	GENERAL
US BANK	37.69	Grounds	GENERAL
US BANK	220.00	Recruitment Services	GENERAL
US BANK	21.97	Research	GENERAL
US BANK	215.24	Memberships & Subscriptions	GENERAL
US BANK	81.07	Open House	GENERAL
US BANK	119.68	eFax	GENERAL
US BANK	50.67	Purchase and Maintain Cell Phones	GENERAL
US BANK	829.00	OLD Employee Training	GENERAL
US BANK	145.00	Conferences and Trainings	GENERAL
US BANK	4,191.83	Travel	GENERAL
US BANK	825.00	Booth Rental	GENERAL
VECTOR CONTROL JPA	302.64	Employee Assistance Program (EAP)	GENERAL
VECTOR-BORNE DISEASE ACCOUNT	164.00	Conferences and Trainings	GENERAL
VERIZON WIRELESS	4,301.27	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	834.14	Vision Service Plan - Active Employees	GENERAL
WINE COUNTRY RADIO	1,692.00	Radio Advertising	GENERAL
Total:	529,368.00		

**MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
EXECUTIVE COMMITTEE MEETING MINUTES**

May 5th, 2026 12:30pm-2:00pm
595 Helman Lane, Cotati, CA 94931

1. CALL TO ORDER

Chair Gallian called the Executive Committee meeting to order at 12:30pm

2. ROLL CALL

Trustees Present (In Person at District Headquarters)-

Gallian, Laurie

Harvey, Susan

Trustees Present via Teleconference-

Benediktsson, Cathy (2352 Mar East St., Tiburon, CA 94920) 12:36AM

Nichols, Vicki (501 Olima St, Apt. 208 Sausalito, CA)

Trustees Absent

Witt, David

Davis, Tamara

Staff and Others Present (In Person)-

Peter Bonkrude, District Manager, Erik Hawk, Assistant Manager, Liz Garcia, Administrative Services Manager, Janet Coleson, General Counsel 1:37PM

3. PUBLIC COMMENT

Chair Gallian opened the floor for public comments on items not on the agenda. There were no public comments.

4. LAFCO REPRESENTATIVE SELECTION

The Committee discussed the process of selecting a representative to serve on the Sonoma County Local Agency Formation Commission (LAFCO). After discussion, the Committee determined that we should reach out to Counsel to confirm if eligibility should be limited to Sonoma County Board Members, consistent with LAFCO representation requirements for the District's geographic service area.

The Committee directed District Manager Bonkrude to distribute application information to Board Members per guidance from Counsel, including a description of LAFCO's duties and responsibilities and a link to relevant information on the LAFCO webpage, to encourage qualified and committed candidates. The application deadline was set for May 14th. The DM will inquire with General Counsel Coleson to confirm the process and requirements for candidate submission and the formal Board vote.

5. **FY 2026/27 AND FY 2027/28 TWO-YEAR BUDGET OVERVIEW**

A. Operating Revenues and Expenditures

District Manager Bonkrude and Administrative Services Manager Garcia presented an overview of the proposed Two-Year Budget for FY 2026/27 and FY 2027/28. Reserves exceed projected expenses in both years prior to capital transfers. Notable items include the elimination of OPEB (Other Post-Employment Benefits) funding contributions in both budget years per actuarial recommendation, and adjustments to salary and benefits projections reflecting savings from retirements of Classic-tier employees replaced by PEPRA-enrolled staff at lower compensation steps.

B. Fuel and Fleet

Current-year fuel spending of approximately \$112,000 is tracking below the \$170,000 budgeted amount. Future years reflect projected increases due to higher fuel prices and the addition of vehicles to the fleet. The Committee noted the recent purchase of two hybrid vehicles for the lab fleet as a cost management measure.

C. Community Outreach and Information Technology

The community outreach and education budget includes planning for the District's open house in September, and a restructured public relations budget consolidating advertising services under a single vendor. Information technology infrastructure saw significant upgrades in the current fiscal year, with maintenance and system continuity planned for the two budget years ahead.

D. Capital Acquisitions

Planned capital acquisitions for FY 2026/27 and FY 2027/28 include several replacement vehicles and equipment for the laboratory. The facility improvement project, encompassing a new administration building, vehicle storage building, and remodel of the existing building, is included in the capital plan and discussed in further detail.

E. Reserve Policy Updates

District Manager Bonkrude presented proposed updates to reserve policies, including adjustments to funding methods and account names to align with GAAP-compliant frameworks. The proposed Public Health Emergency Reserve was detailed, reflecting quantified costs for deploying additional temporary staff, vehicles, uniforms, equipment, and aerial application resources in the event of a declared public health emergency.

6. **FACILITY IMPROVEMENT PROJECT UPDATE**

District Manager Bonkrude reported that the current facility improvement project plan is over budget. However, staff noted that vendors have over-estimated contingencies, and there is a realistic path to recovering savings through revised contingency assumptions and value engineering. The design-build team is meeting with the Facility Improvement Committee on Thursday for a budget update, and additional information will be provided to the Board as it becomes available.

The District met with CEDA (California Energy Design Assistance Program) regarding energy-efficiency improvements, which may yield up to \$25,000 in savings through heat pump systems and environmental management features. Additional sustainability elements under exploration include EV charging infrastructure and battery storage. Construction remains scheduled for mid-to-late January 2027. Grant applications for identified energy incentive programs related to the facility improvements will be pursued, with progress reported to the Board.

7. **COST RECOVERY PROGRAM FOR PROBLEMATIC PROPERTIES**

District Manager Bonkrude described a cost recovery program under development for chronically problematic properties, modeled on a "pay in lieu of abatement" approach similar to a program implemented in Shasta County. The program would offer property owners discounts for implementing specified mitigation measures in lieu of District abatement. District Manager Bonkrude confirmed that the Board has authority under the California Health and Safety Code to declare public health emergencies and implement cost recovery measures.

The program is being developed by District Manager Bonkrude and Assistant Manager Hawk, with an implementation target of the end of calendar year. The Committee directed staff to report back to the Board on progress by year-end.

8. **MOSQUITO CONTROL OPERATIONAL UPDATE**

Assistant Manager Hawk provided an operational update, noting current challenges with winter mosquito species, tree hole mosquitoes, and seasonal wetlands. Recent helicopter applications of larvicides have been conducted, including at Laguna de Santa Rosa, with upcoming wastewater irrigation projects in Windsor, Santa Rosa, and Avato. The District is coordinating with the California Department of Fish and Wildlife regarding UAS (unmanned aerial system) applications of larvicides in mitigation reserves, and mosquito fish introductions are ongoing for biological control. Staff also provided an update on accounts receivable recovery efforts with various agencies.

The Committee noted the staffing distinctions between Biologist and Environmental Biologist classifications: Biologists are focused on ecological fieldwork and mosquito identification, while Environmental Biologists handle coordination with regulatory agencies and environmental compliance activities.

9. **DISTRICT MANAGER ANNUAL EVALUATION PROCESS**

The Executive Committee dedicated significant discussion to establishing a structured process for the District Manager's annual performance evaluation. The evaluation instrument includes ten rated questions and four narrative response items. The Committee agreed on the following process:

General Counsel Coleson will distribute a follow-up communication to all Board Trustees requesting submission of completed evaluations, or written confirmation of non-participation, by a deadline of approximately May 11th or 12th. The communication will emphasize that participation in the District Manager evaluation is an obligation of all Trustees. Board Members were also reminded to review the District Manager's personal self-evaluation prior to completing their own assessments.

General Counsel Coleson will compile and summarize all received evaluations, including ratings, narrative responses, and any submitted goals, and prepare a draft summary for Committee Chair Gallian to review by approximately May 13th. The compiled summary will be presented and discussed in closed session at the May 20th Board meeting.

The Committee acknowledged that the current evaluation timeline coincides with an especially busy period in the District's annual calendar and agreed to discuss the possibility of adjusting the evaluation schedule and aligning the DM contract negotiation to offset from our other contract negotiations at a future Executive Committee meeting.

10. ADJOURNMENT

There being no further business, Chair Gallian adjourned the Executive Committee meeting at 2:08PM

Presiding Officer

Date of Approval: _____

**MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
AD HOC FACILITY IMPROVEMENT COMMITTEE MEETING MINUTES**

May 7th, 2026 |

595 Helman Lane, Cotati, CA 94931

1. CALL TO ORDER

Chairperson Nichols called the meeting to order at 1:07pm

2. ROLL CALL

Vicki Nichols
Susan Harvey
Bruce Ackerman
Cathy Benediktsson
Richard Snyder
Carol Pigoni

Staff and Others Present-

Peter Bonkrude, District Manager, Erik Hawk, Assistant Manager, Liz Garcia, Administrative Services Manager

3. PUBLIC COMMENT

Chair Nichols opened the floor for public comment on items not on the agenda. There were no public comments.

4. PROJECT DESIGN UPDATE

A. Scope and Design Overview

District Manager Bonkrude presented updates to the facility improvement project design. The project scope includes a new 6,400-square-foot office building featuring a reception and lobby area, boardroom, technology open space, and staff offices; a new vehicle storage building; and a remodel of the existing building. New renderings from Lionakis were reviewed, showing complementary design elements consistent with the existing District architecture. The parking lot is planned to expand from 54 to 80 spaces, with a redesigned entrance.

B. Second Story Feasibility

The Committee discussed whether to include provisions for a future second-story addition to the new administration building. District Manager Bonkrude reported that Lionakis and their structural engineering team do not recommend designing for a future second story, citing the current foundation and shear wall design, significant cost implications of engineering upgrades, and the risk of triggering additional code requirements at the time of any future addition. The Committee reached consensus to proceed with the current single-story design. District Manager Bonkrude committed to requesting specific information from Lionakis and Thompson on the cost and engineering

requirements that would be needed to enable a future second story, and will report that information back to the Committee.

C. Interior Reconfiguration

The Committee reviewed planned interior reconfigurations, including splitting the current co-working area and incorporating adjacent storage space to create two new private offices. A wall in the Assistant Manager's office will be removed and replaced with storefront to improve sightlines and natural light access; a committee member also suggested exploring the addition of a window or transom to provide natural light to that office space. Flooring will use polished concrete in common areas, with carpet tiles replaced in lab offices and meeting rooms. The existing locker rooms will remain functional as overflow space pending future renovation, with the men's locker room earmarked for conversion to an insectary and additional restroom space.

D. Phased Construction

Construction will be phased to minimize disruption to District operations. Some work may be performed after hours or on weekends; the Committee noted that extended-hours construction will incur additional labor costs that should be factored into the project budget.

5. BUDGET STATUS AND VALUE ENGINEERING

A. Current Cost Estimate

District Manager Bonkrude reported that the current project estimate is approximately \$400,000 over the established budget, with a total estimated cost of approximately \$2,500,000 for the design phase scope under review. The design-build team is currently carrying two contingencies: a construction contingency for field changes, and a 15% design contingency reflecting early design phase risk. The design contingency is planned to step down to 10% at 50% design development and to 5% during the construction documents phase.

B. Value Engineering

The Committee discussed value engineering measures to close the budget gap. An example item under consideration is the removal of concrete masonry unit (CMU) brick cladding from the vehicle storage building exterior. The design-build team (Thompson/Lionakis, represented by Clayton and MSMVCD staff) is developing a range of value engineering options, for Committee evaluation. District Manager Bonkrude requested that early value engineering numbers be provided by Clayton as soon as practicable to allow the Committee to begin evaluating cost reduction options ahead of the next full budget update. A revised budget estimate and value engineering options are expected to be distributed to the Committee by end of June.

6. EV CHARGING INFRASTRUCTURE

The Committee reviewed planned electric vehicle (EV) charging infrastructure. The current design includes two EV charging stations: one in the front parking area for public use and one in the rear for District fleet use. Final specifications on kilowatt capacity and charging infrastructure requirements have not yet been finalized. The Committee also discussed ensuring that conduit for future solar and battery storage connections be incorporated during the upcoming trenching work between buildings, and that all water heaters include appropriate wiring to support future electrification, to avoid costly retrofits later.

7. **ENERGY INCENTIVES – CEDA**

Omar (CPM) and District staff met with representatives of the California Energy Design Assistance (CEDA) program and reviewed energy incentive opportunities applicable to the project. CEDA incentives align with several features already planned for the facility, including high-efficiency HVAC systems, heat pump water heaters, and building management software. The Committee directed staff to sign the CEDA agreement to secure the initial incentive payment and to pursue all eligible CEDA incentives. Potential savings from CEDA participation were estimated at up to \$25,000 through optimized HVAC and building management systems.

8. **SOLAR, BATTERY STORAGE, AND ADDITIONAL GRANT OPPORTUNITIES**

District Manager Bonkrude reported that new solar installation is not currently within the project budget, but that existing solar capacity will be leveraged and the project is being designed to accommodate future solar additions. The Committee discussed potential future grant and incentive funding sources for solar installation, battery storage, and broader electrification efforts, including programs through CARB/Carl Moyer, the Regional Climate Protection Agency, Sonoma Power (LED lighting retrofit and on-bill financing), and other regional and state programs. Omar agreed to share relevant experience and additional suggestions with District staff. District Manager Bonkrude also confirmed that the Committee's grants reference document will continue to be updated as additional funding sources are identified.

The Committee also discussed roof type on the new buildings, specifically whether standing seam metal roofing or another system would be used, as compatibility with future solar panel installation is a consideration. District Manager Bonkrude committed to confirming the roof specification with Lionakis or Thompson.

9. **NEXT MEETING**

The next Facility Improvement Committee meeting will be scheduled after May 21st, pending receipt of updated drawings from Lionakis and value engineering numbers from Clayton. District Manager Bonkrude will distribute a scheduling poll to Committee members and will coordinate the meeting date with the Owner-Architect-Contractor (OAC) meeting schedule.

11. ACTION ITEMS SUMMARY

The following action items were identified:

- Peter: Request from Lionakis/Thompson the cost and engineering requirements to support a future second story on the new administration building; report back to the Committee.
- Peter: Distribute updated drawings from Lionakis to the Committee upon receipt.
- Peter: Push for early value engineering numbers from Clayton to allow Committee evaluation of budget reduction options ahead of the mid-June budget update.
- Peter: Distribute value engineering options and revised budget estimate to the Committee by end of June.
- Peter/Team: Coordinate with Sonoma Power and other agencies to explore LED lighting retrofit incentives and on-bill financing options for District lighting.
- Peter/Team: Pursue and evaluate additional grant and incentive opportunities (CARB/Carl Moyer, Regional Climate Protection Agency, Sonoma Power, and others) for solar, battery storage, and EV charging; report findings to the Committee.
- Omar: Provide additional grant and incentive suggestions and share relevant agency experience with District staff.

12. ADJOURNMENT

There being no further business, Chair Vicki Nichols adjourned the Facility Improvement Committee meeting at 2:16 PM

Presiding Officer

Date of Approval: _____

**MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
FINANCE COMMITTEE MEETING MINUTES**

May 5th, 2026 | 10:30 AM-12:00 PM
595 Helman Lane, Cotati, CA 94931

1. CALL TO ORDER

Vice Chair Bloom called the Finance Committee meeting to order at 10:30AM

2. ROLL CALL

Trustees Present (In Person at District Headquarters)-

Gallian, Laurie

Harvey, Susan

Trustees Present via Teleconference-

Benediktsson, Cathy (2352 Mar East St., Tiburon, CA 94920)

Bloom, Gail (1781 East 47th Ave. Vancouver BC V5P 1P9)

Snyder, Richard (10 Pomander Walk, Belvedere, CA 94920)

Trustees Absent-

McCaffrey, Shaun

Davis, Tamara

Hootkins, Susan

Pigoni, Carol

Staff and Others Present (In Person)-

Peter Bonkrude, District Manager, Erik Hawk, Assistant Manager, Liz Garcia,
Administrative Services Manager

3. PUBLIC COMMENT

Vice Chair Bloom opened the floor for public comments on items not on the agenda.
There were no public comments.

4. FISCAL YEAR 2025/26 BUDGET STATUS

A. Current Year Revenue and Expenditure Review

Administrative Services Manager Garcia reported that the District is tracking in line with projections for Fiscal Year 2025/26 and no budget amendment is anticipated. Ad valorem property tax revenues are on track, with additional property tax income already recorded. Investment earnings and miscellaneous services revenues are performing as expected. Significant expenditures remain before fiscal year-end, including an approximately \$87,000 pesticide order and \$35,000 for helicopter services. The timing of these expenditures will determine the final surplus amount.

B. Ad Valorem Revenue Clarification

Staff reviewed the Sonoma County Ad Valorem Taxes percentage increase of 13.51%. This percentage appears high, when considering the 2025/26 budget to the proposed 2026/27 budget, however the District has already collected 3.99% more than the budgeted amount for 2025/26. The District will receive a smaller, final property tax payment at the end of this fiscal year, which will increase the 2025/26 actual amount collected to approximately \$3.9 million. The budgeted revenue for Sonoma County Ad Valorem Tax for 2026/27 is 3.25% higher than the anticipated 2025/26 actual collected amount and is 13.51% higher than the current year budgeted revenues.

5. FY 2026/27 AND FY 2027/28 TWO-YEAR PRELIMINARY BUDGET

A. Operating Revenues

The Committee reviewed operating revenue projections for both budget years. Ad valorem revenues for Marin and Sonoma counties show modest growth. Assessment revenues remain constant. Investment earnings are projected at \$400,000 for both years, reflecting uncertainty around interest rate trends. Miscellaneous services revenues reflect a modest increase due to additional billable activities.

B. Salaries and Benefits

Salaries are projected to decrease slightly despite a 3% cost-of-living adjustment, primarily attributable to six retirements of Classic-tier employees whose replacement hires are enrolled in PEPRA at lower compensation steps. The District currently has 26 authorized positions in field operations including field supervisors, Vector Technicians, and lab assistants, with one Biologist position currently unfilled. The status of the Environmental Biologist and Field Assistant recruitments will be reported to the Board as positions are filled.

C. CERBT Contributions

The Committee reviewed the actuarial recommendation and confirmed that no CERBT (California Employers' Retiree Benefit Trust) contribution will be made in FY 2026/27 or FY 2027/28. This determination reflects the District's current funding status for retiree medical obligations.

D. PEPRA Pension Considerations

The Committee noted discussions in Sacramento regarding potential PEPRA modifications, though current indications suggest those changes primarily affect firefighter classifications rather than the District. Staff will continue to monitor legislative developments.

E. Capital Transfers and Acquisitions

The Committee reviewed the capital acquisition schedule for both budget years, including three new trucks, an ATV, and an Argo in the first year, as well as a new Omni Bead-Ruptor for the lab.

F. Fuel Budget

The Committee noted that current-year fuel spending of approximately \$112,000 is tracking below the \$170,000 budgeted amount. Fuel is projected at \$184,000 in FY 2026/27 and \$200,000 in FY 2027/28 to reflect anticipated fleet activity increases.

6. RESERVE POLICY UPDATES

A. Capital Equipment Replacement Reserve

District Manager Bonkrude proposed transitioning the Capital Equipment Replacement Reserve to a simpler, GAAP-compliant framework supported by a rolling 3-year capital replacement plan in lieu of the current 20-year cycle. The proposed committed reserve balance is \$1,000,000, with a maximum of \$1,500,000, reflecting historical annual capital spending patterns of approximately \$500,000 to \$800,000 for a fleet of over 55 vehicles and associated equipment.

B. Capital Facility Improvement Reserve

The Committee discussed establishing a Capital Facility Improvement Reserve of \$10,000,000 to fund the District's facility improvement project. The project involves construction of a new administration building, vehicle storage building, and remodel of the existing building, with a design-build team of Thompson Builders Corporation and Lionakis.

C. Tax Collection Timing Reserve

The Committee discussed the tax collection timing reserve, with District Manager Bonkrude noting that a six-month reserve is consistent with industry standards and aligns with the timing of property tax receipts. The Committee confirmed this reserve should be maintained at current levels and treated as separate from the unassigned reserve. A Committee member suggested exploring a reduced reserve to fund capital needs; staff recommended drawing from other reserve accounts first.

D. Public Health Emergency Reserve

The Committee reviewed the Public Health Emergency Reserve, which includes approximately \$1,800,000 for outfitting temporary staff with vehicles, uniforms, and equipment in the event of a declared public health emergency. The Committee discussed options for rapidly deploying additional personnel, including potential coordination with neighboring districts for vehicle resources. The reserve also supports aerial application and other emergency response needs.

E. Reserve Replenishment

The Committee discussed how to deal with surplus funds at the end of a fiscal year. Historically, any surplus funds went to our unassigned fund balance; staff is recommending that the District replenish reserve accounts with those future surplus funds in the following order:

1. Tax Collection Timing Reserve
2. Public Health Emergencies
3. Capital Equipment Replacements
4. Capital Facility Improvement

7. FACILITY IMPROVEMENT PROJECT UPDATE

District Manager Bonkrude reported that the schematic design estimate from the design-build team (Thompson Builders Corporation and Lionakis) has come in above the \$16,000,000 project budget. Value engineering efforts are underway with a target of reducing project costs to align with the original budget designated for this purpose. The Committee was informed that any changes to project budget or scope, particularly if additional financing or reserve drawdown beyond current projections is required, will be reported to the full Board. The Committee confirmed comfort with the current reserve drawdown trajectory pending value engineering results.

The two-year budget reflects \$6,000,000 in Capital Facility Improvements Reserve draws in both FY 2026/27 and FY 2027/28, with the Capital Facility Improvements Reserve anticipated ending balance of \$7.4 million in FY 2026/27 and \$1.6 million in FY 2027/28.

8. CDFW RECEIVABLE – COST RECOVERY

The Committee discussed the outstanding receivable of approximately \$2,000,000 owed to the District from the California Department of Fish and Wildlife (CDFW) related to activities. Assistant Manager Hawk was directed to follow up on the response letter to CDFW and continue pursuing collection. Staff will report back to the Board on progress and will consider abatement if collection efforts are unsuccessful.

9. FLEET MANAGEMENT POLICY

Staff committed to developing a fleet management policy and procedure to govern vehicle replacement and surplus processes over the coming year. This policy will support the 3-year capital replacement plan framework.

10. FINANCING OPTIONS

The Committee briefly discussed potential financing options for the facility improvement project, including the possible use of up to \$3,000,000-\$5,000,000 in external financing to support the project and amortize the cost of the project over future budget years. District Manager Bonkrude noted that vendor relationships and financing options will be reviewed around July and may include options beyond CSDA recommendations.

11. RECOMMENDATION TO THE FULL BOARD

Following discussion and review of all budget components, reserve policies, and capital plans, the Finance Committee reached consensus to recommend the FY 2026/27 and FY 2027/28 Two-Year Budget to the full Board of Trustees for adoption at the May 20, 2026 Board meeting.

12. ADJOURNMENT

There being no further business, Vice Chair Bloom adjourned the Finance Committee meeting at 12:08pm.

DRAFT



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Cotati, CA 94931
707.285.2200
707.285.2210 fax

www.msamosquito.org

Peter Bonkrude
District Manager

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District Manager's Report

May 13th, 2026

April was a demanding month across several fronts, with significant time devoted to HR and recruitment activity, facility improvement planning, committee work and preparation, and budget development, alongside ongoing professional association responsibilities at the state and national levels.

The following is a summary of key activities during the reporting period. Professional association responsibilities remained active this month. I attended AMCA Washington DC Advocacy Days, meeting with federal officials and congressional staff on issues relevant to vector control funding and regulatory policy. In my role as AMCA South Pacific Regional Director, I also participated in AMCA Executive Committee and Board meetings. At the state level, I attended MVCAC Legislative and Regulatory Updates and the MVCAC Spring Board Meeting, including the annual MVCAC budget review. I represented the District with our Scientific Programs Manager, at the Coastal Region Invasive Aedes Roundtable hosted by San Mateo MVCD and attended the CalSurv Steering Committee Meeting in support of statewide surveillance coordination.

Recruitment was a primary focus this month. The District advanced its Biologist hiring process, conducting interviews with candidates across multiple rounds. This effort required substantial coordination and preparation time and reflects the District's priority of maintaining field staffing capacity heading into the active season.

Facility improvement work continued at a significant pace. I attended OAC meetings to track progress on the design-build project and participated in the Facility Improvement Committee Meeting. The 10% Schematic Design meeting provided the team with an opportunity to review the updated project scope and cost estimate. I also continued coordinating construction preparation and responding to contractor inquiries and met again with CEDA to discuss energy project components including solar, EV charging, and battery storage options.

Budget preparation was a major workload item this month as the District moves toward adoption of the FY 2026/27 and FY 2027/28 budgets. I worked with the Administrative Services Manager and completed substantial analytical and document preparation work in support of the Finance Committee and the board budget process.

On the governance side, I attended the District's Executive Committee meeting and met with VCJPA to conduct a thorough review of outstanding claims, maintaining current oversight of the District's joint powers authority obligations.

Additional activities included a meeting with VeeMAC to address software bug fixes and updates, a meeting with Ascent Environmental to review PEIR addendum progress, and an interview with the SF Chronicle on mosquito season topics in support of public outreach and media engagement.

Internally, the District held its annual Employee Appreciation Day, which included a staff picnic and recognition of two employees, Jessi and Brad, for five years of service to the District.

Events

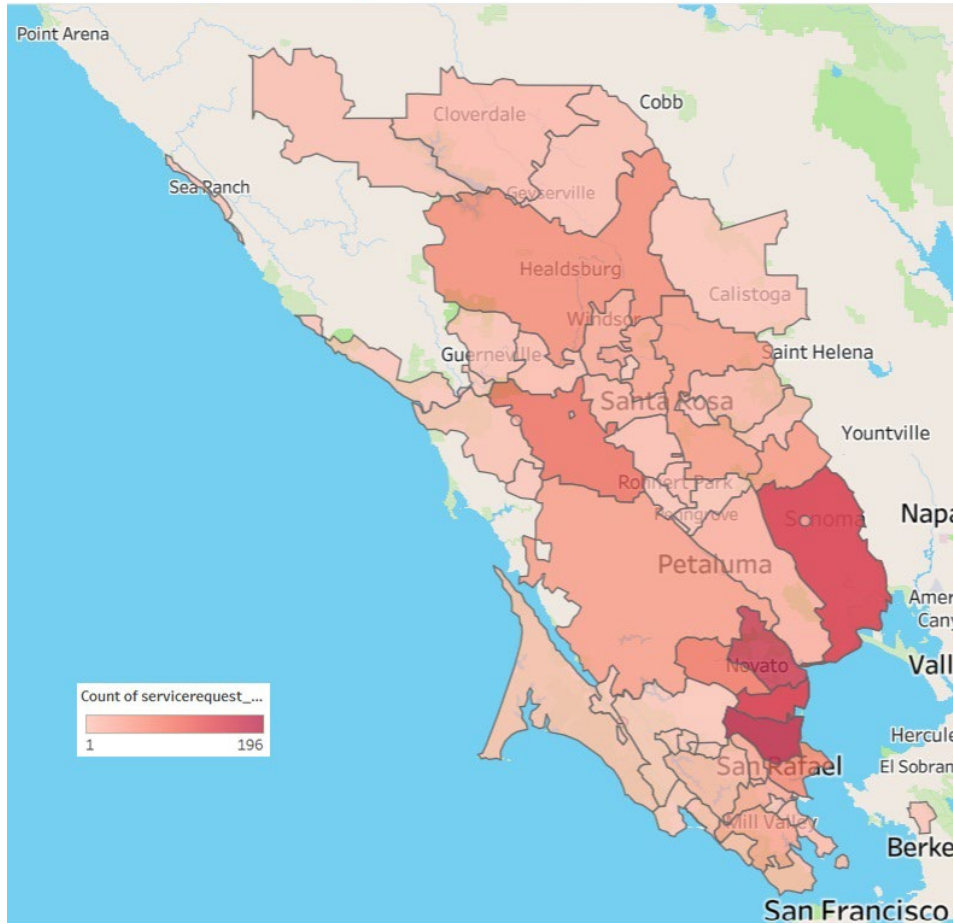
- AMCA Washington DC Advocacy Days
- AMCA Executive Committee Meeting
- AMCA Board Meeting as South Pacific Regional Director
- MVCAC Legislative and Regulatory Updates
- MVCAC Spring Board Meeting and Annual Budget Review
- Coastal Region Invasive Aedes Roundtable (San Mateo MVCD)
- CalSurv Steering Committee Meeting
- Interviews and Recruitment for Biologist
- MSMVCD OAC Meeting(s) for facility improvement project
- Facility Improvement Committee Meeting
- MSMVCD 10% Schematic Design Meeting
- Construction preparation and contractor inquiry response
- Meeting with CEDA to discuss energy options for facility project
- Budget preparation work
- Finance Committee Meeting
- Executive Committee Meeting
- VCJPA claim review meeting
- Meeting with VeeMAC for software bug fixes and updates
- Meeting with Ascent Environmental to review PEIR addendum progress
- Interview with SF Chronicle (mosquito season)
- Employee Appreciation Day; 5-year service awards (Jessi and Brad)

Assistant Manager's Report

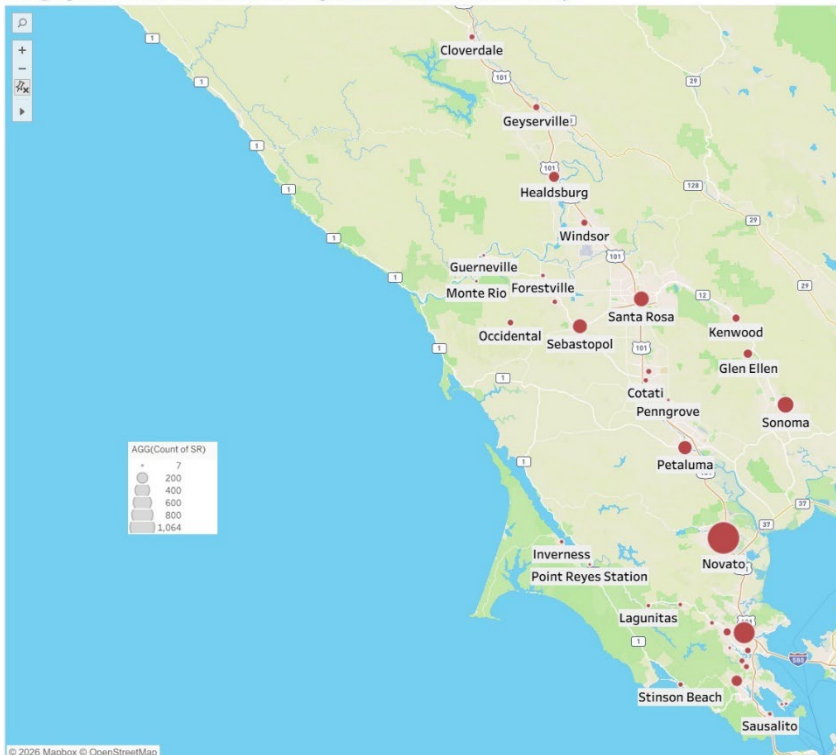
- The operations department has been busy with mosquito surveillance and control operations! Due to high tide events and rainfall, staff have been conducting mosquito surveillance in tidal marsh habitats to prevent large scale hatches that could impact several cities. Recent rainstorms refilled several seasonal wetlands, which resulted in mosquito production. Adult mosquito trapping efforts have shown large populations of adult *Culex tarsalis* (a.k.a. western encephalitis mosquito) mosquitoes, particularly near the Sonoma and Napa County line. We are conducting adult mosquito control applications and continuing to set traps to monitor the mosquito numbers. We are also collaborating with Napa Mosquito Abatement District.
- We have had ongoing adult mosquito control issues in the Bel Marin Keys area. Staff have spent considerable effort to control larval mosquito populations and reduce the number of adults. The amount of service requests from residents in the area has decreased.
- Mosquito surveillance in the Laguna de Santa Rosa showed larval mosquito production within a 64-acre area between Occidental Road and Guerneville Road. The creeping water primrose (*Ludwigia spp.*) is very dense in this area. We applied a granular mosquito larvicide via helicopter to control the larval populations.
- The District continues to receive service requests from residents related to biting pressure from treehole mosquitoes. Vector Control Technicians are educating residents on mosquito bite prevention, source reduction, and are reducing the adult mosquito populations when possible.
- The waste/recycled water irrigation season is underway. The District's Source Reduction/Wastewater Specialist is working with local agencies, ranchers, and implementing the District's Integrated Vector Management Program on several thousand acres of irrigated pasture lands in Marin and Sonoma counties.
- The Mechanic/Facilities Manager and Assistant Mechanic have been maintaining and repairing the truck and off-road equipment fleet and the mosquito control application equipment. Having this equipment up and ready for service is imperative to keep up with the heavy workload this time of year.
- The Rodent Control Specialist and I continued to coordinate with other agencies in April and May regarding homes and properties with rat infestations.
- Starting May 18th, mosquitofish will be available to the public at the District office or via service request until early fall. Mosquitofish are useful for biological mosquito control in contained water sources.
- We recently completed the recruitment process for seasonal operations staff and hope to have two individuals starting work with us at the end of May or early June.

Graphs and Charts

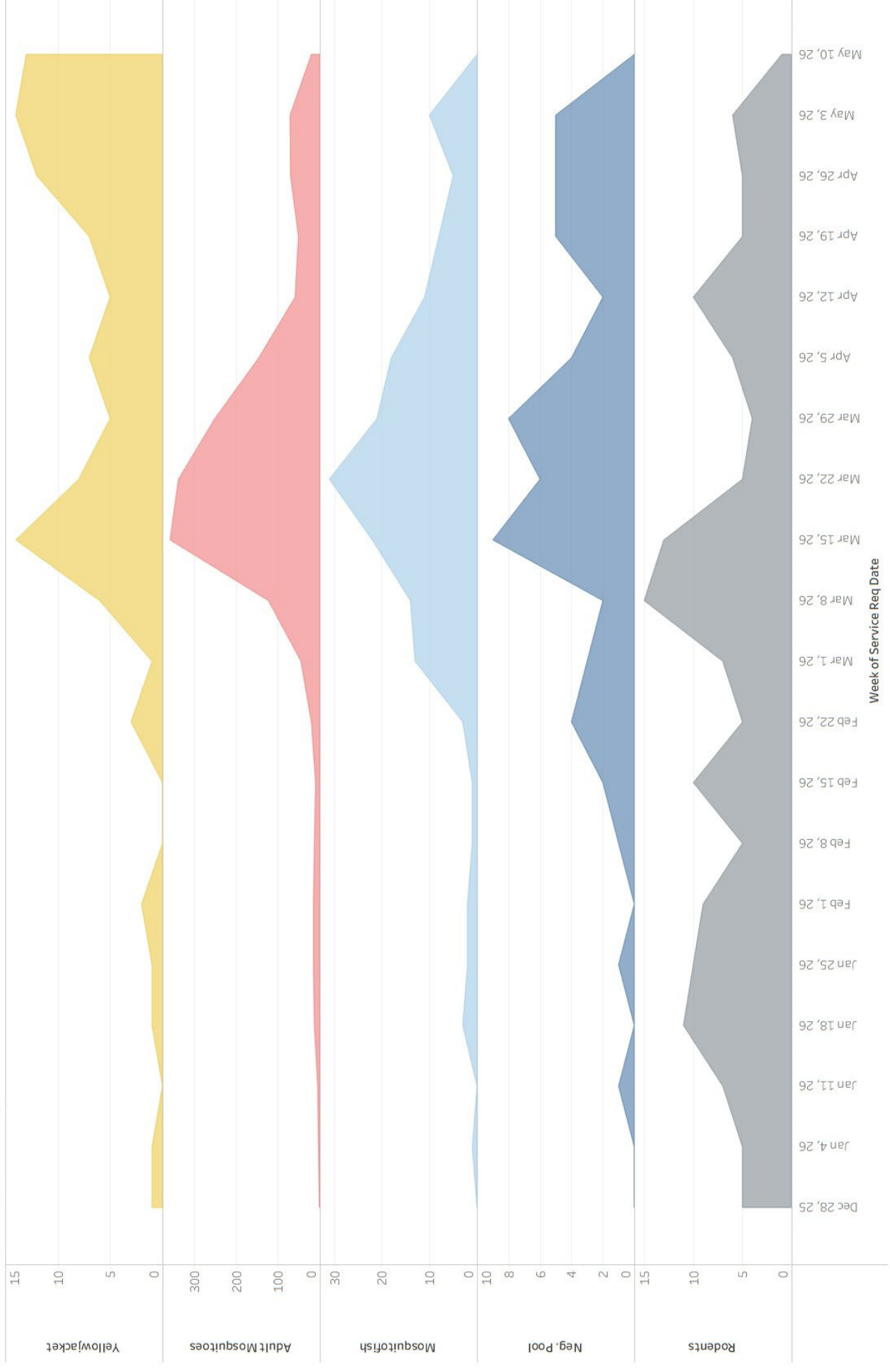
Heatmap of Service Requests by Zipcodes

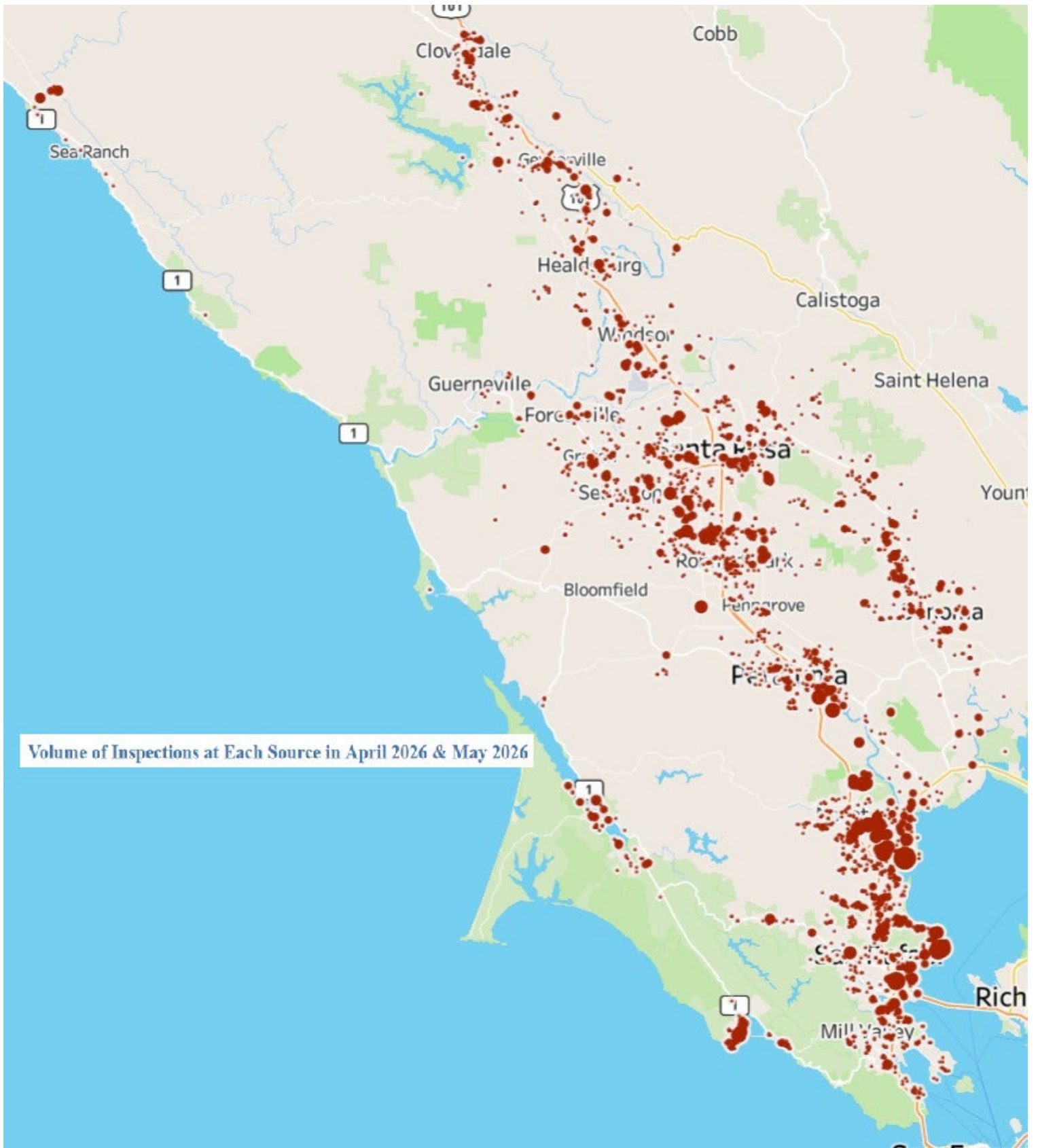


Geographic Distribution of Service Requests in Marin/Sonoma County

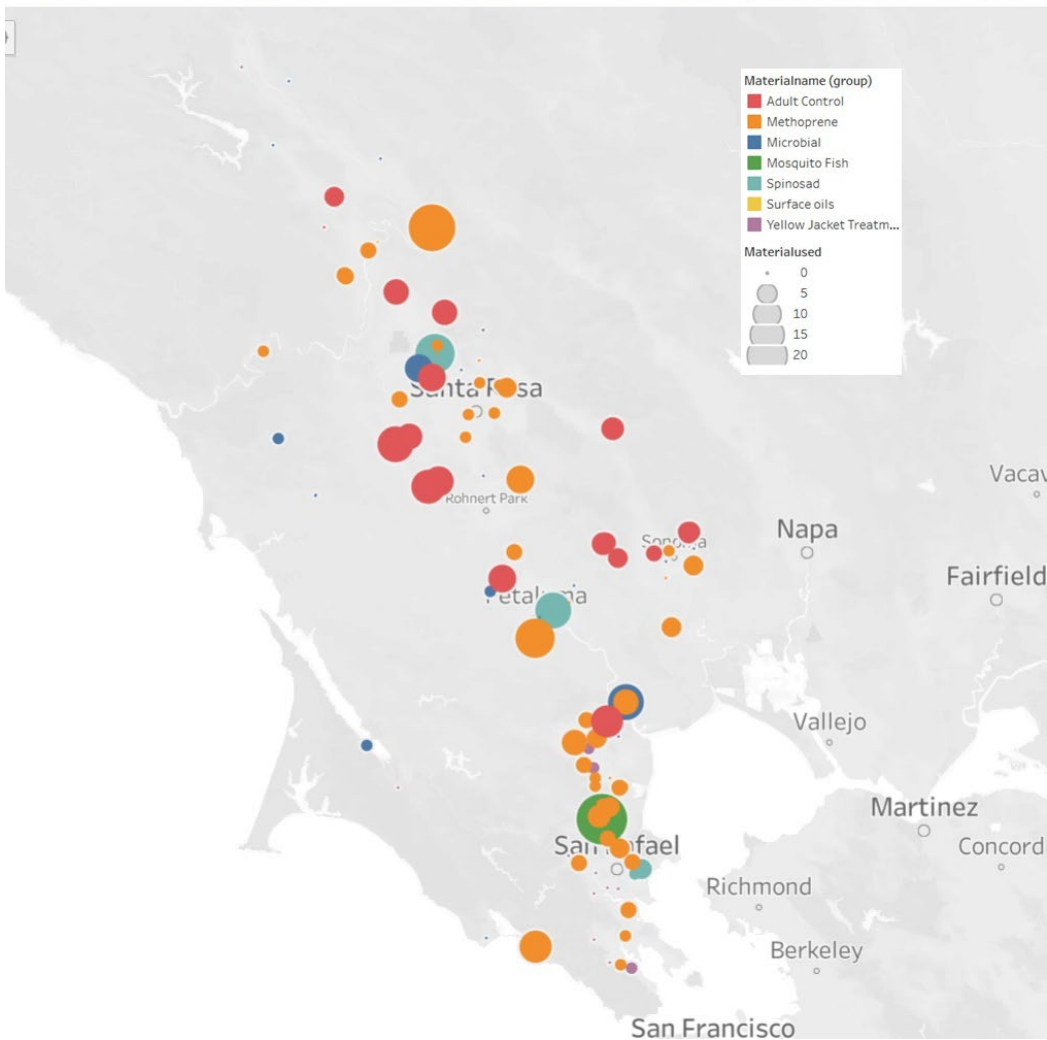


Trend of Service Requests Type

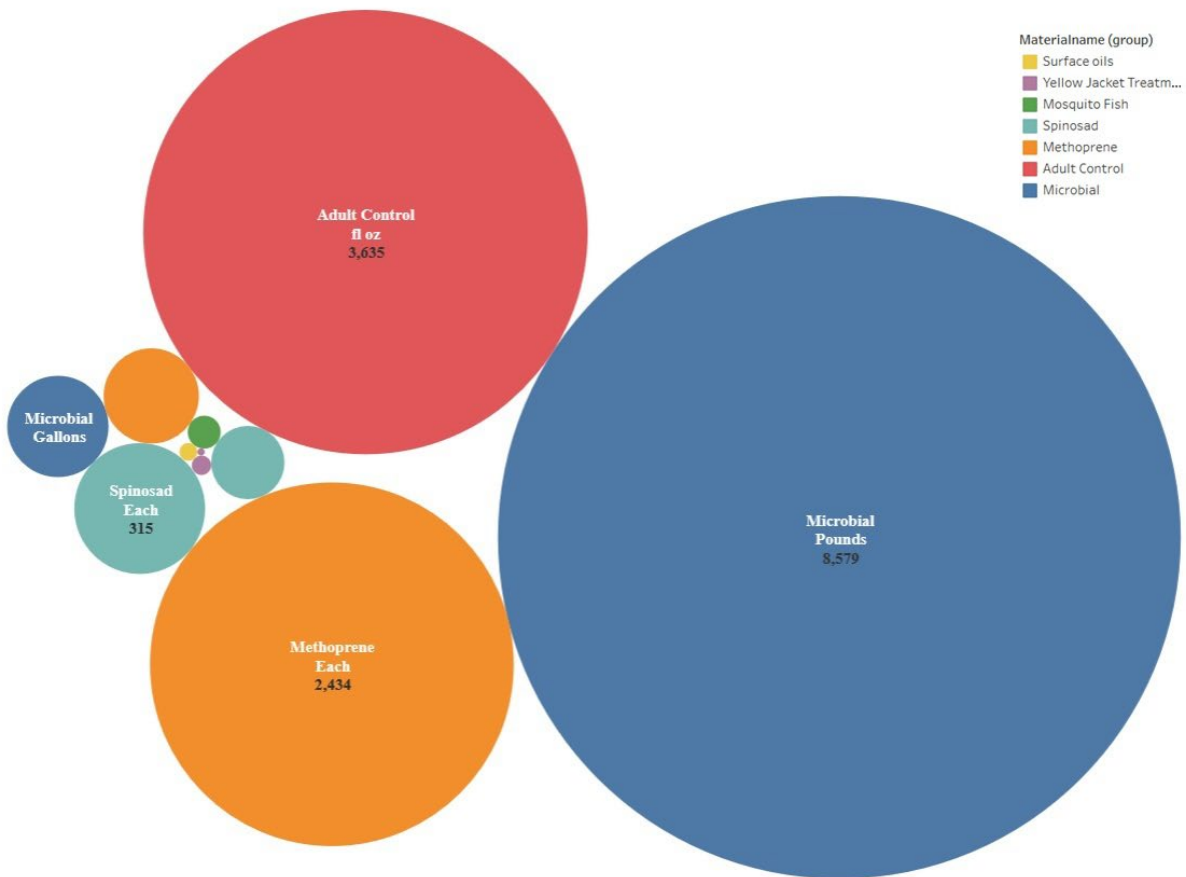




Larval/ Adult Applications by Usage of Material in April 2026 & May 2026



Bubble Chart of Materials Used





Scientific Programs Manager's Update

Professional Activities

- Attended and provided a presentation at the coastal invasive *Aedes* forum.
- Successfully completed and passed the proficiency panel for in-house testing of West Nile virus (WNV), St. Louis encephalitis virus (SLEv), and Western equine encephalitis virus (WEEv).
- Tested 82 mosquito pools for WNV/SLEv/WEEv as of April 30, substantially exceeding the five-year average of 31.2 for the same time period. No pools to date have tested positive.
- Participated in the spring board meeting of the Mosquito and Vector Control Association of California (virtual).
- Participated in recruitment for the open Biologist position.
- Presented a guest lecture on parasites and vectors to the entomology class at Sonoma State University.
- Delivered a continuing education talk for the local Pesticide Applicators Professional Association.

April/Early May Highlights

- Full EVS trapping began April 1, with a total of 316 Furey 3000 traps set in April by laboratory staff.
- The dead bird hotline opened mid-April, and we have tested three crows, all of which tested negative.
- Lead Biologist Sarah Brooks identified over 600 larval samples and over 400 adult mosquito traps in April.
- Lab staff performed preliminary bottle bioassays using colony mosquitoes to verify continued efficacy of the active ingredient stock prepared in August.
- Lab staff conducted some pre and post-trapping, rotational trapping, and cage trials around an area receiving adult mosquito control applications.
- Gravid trapping began May 4th, with 15 traps at set sites each week.

Upcoming Plans

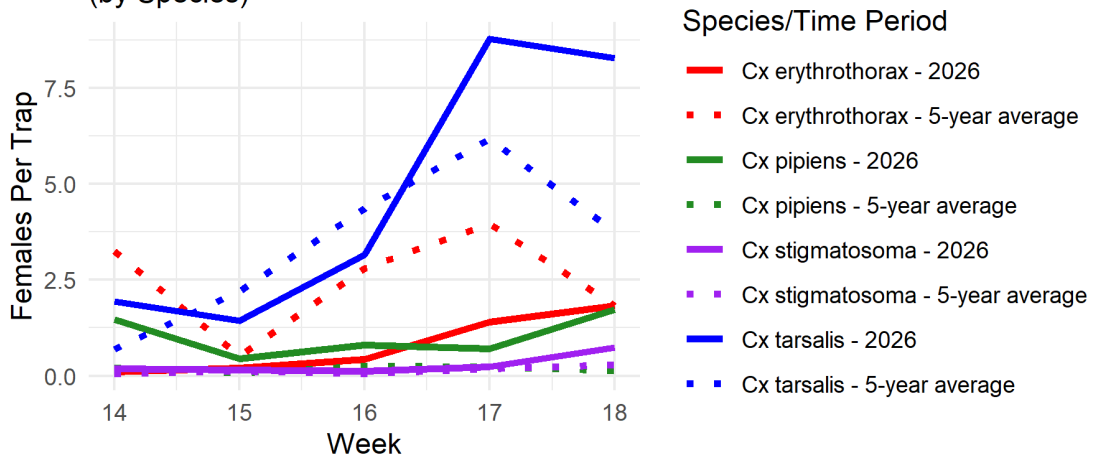
- Continued bottle bioassays with laboratory colonies.
- Additional trapping around adult mosquito control treatment areas.
- Cage trial for *Ae. sierrensis* treatments.
- BG Sentinel trapping beginning mid June.

Operational Statistics

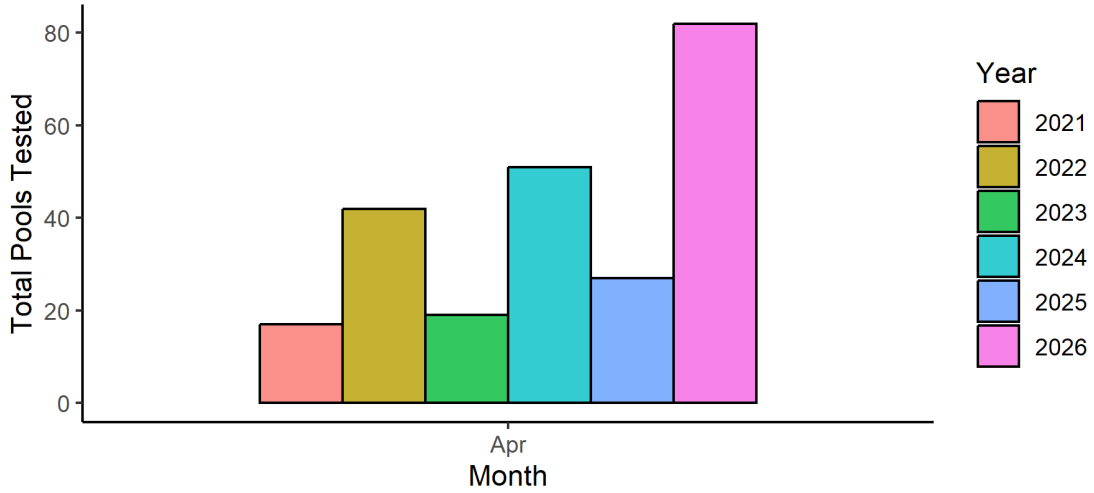
Graphs depicting *Culex* species abundance and mosquito pool data are presented below. Because these species are established vectors of West Nile virus, tracking fluctuations in their populations (both weekly and annually) is critical for disease prevention efforts. To monitor viral activity, the District tests pools of 5 to 50 adult female mosquitoes of the same species collected from a single trap.

Female *Culex* species Weekly Abundance and 5-Year Average

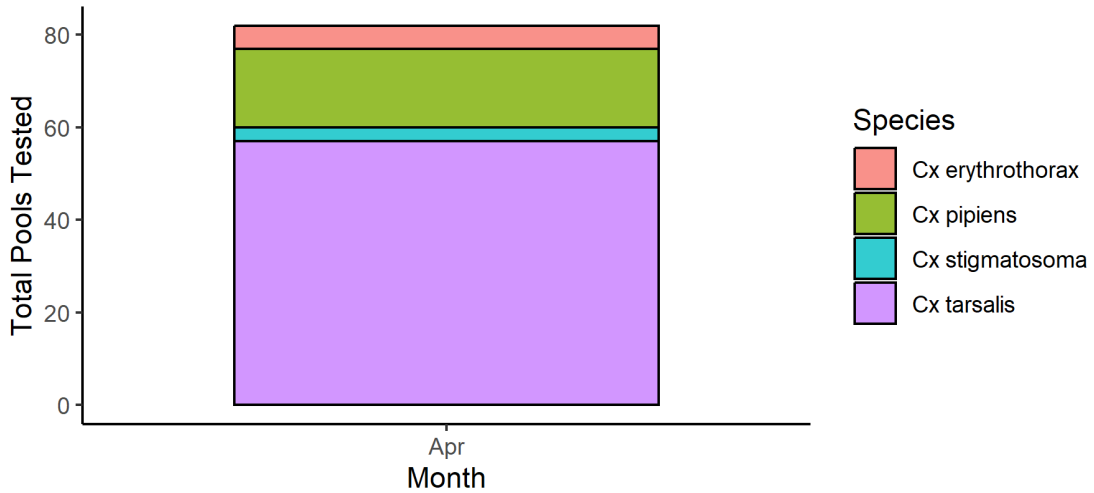
(by Species)



Cumulative pools tested by month (2021 - 2026)



Pools tested in 2026 by month and species



STAFF REPORT



DATE: May 20, 2026

TO: The Board of Trustees

FROM: Peter Bonkrude, District Manager

SUBJECT: Resolution Nos. 2025/26-XX and 2025/26-XX, declaring the Intention to Continue to Levy Assessments for Fiscal Year 2026-27, Preliminarily Approving Engineer's Reports, and Providing for Notice of Hearing on June 10, 2026 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 2026-27, preliminarily approve the Engineer's Reports for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2025/26-XX), and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2025/26-XX), and provide for the notice of a public hearing on June 10, 2026 regarding continuing the levy of the annual assessments for fiscal year 2026-27.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to levy the assessments for fiscal year 2026-27, 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, 2026, 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 2026-27 Maximum Rate: \$34.12 per single family equivalent benefit unit (SFE) for Zone A and Zone West Marin, and \$32.63 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 2026-27, 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 2026-27 at the rate of \$12.00. The total amount of revenues that would be generated by the assessments in fiscal year 2026-27 at the proposed rate of \$12.00 is approximately \$3,221,868.

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 2026-27 is \$34.12 per single family equivalent (SFE) benefit unit in Zone A and Zone West Marin, and \$32.63 in Zone B. The estimate of cost and budget in the Engineer’s Report supports assessments for fiscal year 2026-27 at the authorized maximum rates of \$34.04 for Zone A and Zone West Marin, and \$32.55 for Zone B. The total amount of revenues that would be generated by the assessments in fiscal year 2026-27 at the proposed rates is approximately \$1,272,157.

CPI change as of each December			ASSESSMENT NO. 2			
			ZONES A & West Marin		ZONE B	
			FY	Bay Area CPI History	Asmt / SFE Used for the FY	Maximum Authorized Rate
DEC 2004	2005-06	2.15%	\$19.00	\$19.00	\$19.00	\$19.00
DEC 2005	2006-07	1.95%	\$19.36	\$19.37	\$19.36	\$19.37
DEC 2006	2007-08	3.44%	\$19.36	\$20.03	\$19.36	\$20.03
DEC 2007	2008-09	3.84%	\$19.36	\$20.80	\$19.36	\$20.80
DEC 2008	2009-10	0.01%	\$19.36	\$20.80	\$19.36	\$20.80
DEC 2009	2010-11	2.61%	\$19.36	\$21.35	\$18.51	\$20.41
DEC 2010	2011-12	1.52%	\$19.36	\$21.67	\$18.51	\$20.72
DEC 2011	2012-13	2.92%	\$19.92	\$22.30	\$19.05	\$21.32
DEC 2012	2013-14	2.22%	\$20.88	\$22.80	\$19.97	\$21.81
DEC 2013	2014-15	2.57%	\$21.68	\$23.39	\$20.73	\$22.36
DEC 2014	2015-16	2.67%	\$22.24	\$24.01	\$21.27	\$22.96
DEC 2015	2016-17	3.17%	\$24.76	\$24.77	\$23.69	\$23.69
DEC 2016	2017-18	3.53%	\$25.64	\$25.64	\$24.52	\$24.52
DEC 2017	2018-19	2.94%	\$26.40	\$26.40	\$25.25	\$25.25
DEC 2018	2019-20	4.49%	\$27.58	\$27.59	\$26.38	\$26.38
DEC 2019	2020-21	2.45%	\$28.26	\$28.27	\$27.03	\$27.03
DEC 2020	2021-22	2.00%	\$28.82	\$28.83	\$0.00	\$27.57
DEC 2021	2022-23	4.24%	\$28.82	\$30.06	\$27.56	\$28.74
DEC 2022	2023-24	4.88%	\$31.52	\$31.52	\$30.14	\$30.14
DEC 2023	2024-25	2.62%	\$32.34	\$32.35	\$30.93	\$30.93
DEC 2024	2025-26	2.38%	\$33.10	\$33.12	\$31.66	\$31.67
DEC 2025	2026-27	3.04%	\$34.04	\$34.12	\$32.55	\$32.63

PROPOSED REVENUE GENERATED

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

MS-MVCD Assessment No.1		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2000-01	\$6.00	93,498	\$560,985		155,748	\$934,488	
2001-02	\$6.00	93,548	\$561,288	\$303	157,597	\$945,582	\$11,094
2002-03	\$9.75	93,296	\$908,863	\$347,575	155,805	\$1,517,947	\$572,365
2003-04	\$9.75	93,725	\$913,043	\$4,181	157,280	\$1,532,320	\$14,373
2004-05	\$5.00	94,126	\$470,630	(\$442,413)	157,879	\$789,395	(\$742,925)
2005-06	\$9.74	94,232	\$917,792	\$447,162	159,725	\$1,555,587	\$766,192
2006-07	\$10.72	94,356	\$1,011,491	\$93,699	161,810	\$1,734,598	\$179,011
2007-08	\$10.72	94,419	\$1,012,166	\$675	163,352	\$1,751,128	\$16,530
2008-09	\$10.72	94,340	\$1,011,319	(\$847)	164,359	\$1,761,924	\$10,796
2009-10	\$10.72	94,455	\$1,012,558	\$1,238	164,956	\$1,768,334	\$6,410
2010-11	\$10.72	94,955	\$1,017,918	\$5,360	165,245	\$1,771,421	\$3,087
2011-12	\$10.72	94,888	\$1,017,194	(\$724)	165,592	\$1,775,146	\$3,725
2012-13	\$11.02	94,746	\$1,044,101	\$26,907	165,758	\$1,826,653	\$51,507
2013-14	\$11.56	94,636	\$1,093,992	\$49,891	166,164	\$1,920,850	\$94,197
2014-15	\$12.00	94,723	\$1,136,670	\$42,678	166,454	\$1,997,448	\$76,598
2015-16	\$12.00	94,868	\$1,138,416	\$1,746	166,729	\$2,000,742	\$3,294
2016-17	\$12.00	95,076	\$1,140,912	\$2,496	167,053	\$2,004,636	\$3,894
2017-18	\$12.00	95,059	\$1,140,702	(\$210)	167,643	\$2,011,710	\$7,074
2018-19	\$12.00	95,104	\$1,141,248	\$546	168,415	\$2,020,977	\$9,267
2019-20	\$12.00	95,192	\$1,142,298	\$1,050	168,881	\$2,026,572	\$5,595
2020-21	\$12.00	95,218	\$1,142,616	\$318	168,945	\$2,027,340	\$768
2021-22	\$12.00	95,157	\$1,141,884	(\$732)	169,522	\$2,034,264	\$6,924
2022-23	\$12.00	95,150	\$1,141,800	(\$84)	170,500	\$2,046,000	\$11,736
2023-24	\$12.00	95,300	\$1,143,600	\$1,800	171,400	\$2,056,800	\$10,800
2024-25	\$12.00	95,375	\$1,144,500	\$900	171,900	\$2,062,800	\$6,000
2025-26	\$12.00	95,540	\$1,146,474	\$1,974	172,450	\$2,069,400	\$6,600
2026-27	\$12.00	95,675	\$1,148,100	\$1,626	172,814	\$2,073,768	\$4,368

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

MS-MVCD Assessment No.2		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2005-06	\$19.00	5,559	\$105,627	\$105,627	29,412	\$558,736	\$558,736
2006-07	\$19.36	5,602	\$108,448	\$2,821	29,588	\$572,826	\$14,091
2007-08	\$19.36	5,596	\$108,341	(\$108)	29,631	\$573,660	\$834
2008-09	\$19.36	5,668	\$109,730	\$1,389	29,808	\$577,087	\$3,427
2009-10	\$19.36	5,701	\$110,370	\$640	29,992	\$580,644	\$3,557
2010-11	\$19.36	5,781	\$111,917	\$1,547	30,018	\$580,959	\$315
2011-12	\$19.36	5,758	\$111,473	(\$444)	29,954	\$579,709	(\$1,250)
2012-13	\$19.92	5,759	\$114,720	\$3,247	29,977	\$596,957	\$17,248
2013-14	\$20.88	5,767	\$120,424	\$5,704	29,998	\$626,146	\$29,189
2014-15	\$21.68	5,770	\$125,099	\$4,675	30,078	\$651,882	\$25,737
2015-16	\$22.24	5,792	\$128,823	\$3,724	30,131	\$669,885	\$18,003
2016-17	\$24.76	5,809	\$143,836	\$15,013	30,278	\$749,433	\$79,548
2017-18	\$25.64	5,817	\$149,148	\$5,312	30,314	\$777,001	\$27,568
2018-19	\$26.40	5,840	\$154,186	\$5,038	30,400	\$802,297	\$25,296
2019-20	\$27.58	5,890	\$162,459	\$8,274	30,326	\$836,111	\$33,814
2020-21	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970
2021-22	\$28.82	5,918	\$170,557	\$3,399	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766
2023-24	\$31.52	5,887	\$185,554	\$16,237	31,264	\$985,118	\$83,836
2024-25	\$32.35	5,940	\$192,159	\$6,605	36,990	\$1,011,582	\$26,464
2025-26	\$33.10	5,978	\$197,864	\$5,705	31,462	\$1,041,050	\$29,467
2026-27	\$34.04	5,978	\$203,483	\$5,619	31,405	\$1,068,674	\$27,625

CONCLUSION

It is recommended that the Board approve the two Resolutions of Intention to Levy Assessments for Fiscal Year 2026-27, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing on June 10, 2026 for the Vector Control Assessment District (Assessment No. 1) (Resolution No. 2025/26-XX) and the Northwest Mosquito, Vector and Disease Control Assessment (Assessment No. 2) (Resolution No. 2025/26-XX).

Respectfully submitted,

Peter Bonkrude, District Manager

FY 2026-27

ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

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

May 2026

Preliminary Engineer's Report

Engineer of Work:



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Fairfield, California 94534
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Marin/Sonoma Mosquito & Vector Control District

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District Manager

Peter Bonkrude

Engineer of Work

SCI Consulting Group

Lead Assessment Engineer, John Bliss, M. Eng., P.E.

Table of Contents

Introduction..... 1

 Overview 1

 Engineer’s Report and Continuation of Assessments 4

 Proposition 218 5

General Description of the District and Services..... 6

 About the District 6

 Summary of Services 6

Estimate of Cost – Fiscal Year 2026-27 9

Method of Apportionment 11

 General versus Special Benefit 11

 Assessment Methodology 13

 Duration of Assessment 14

 Appeals and Interpretation 15

Historical Summary of Assessments by County – Assessment No. 1..... 16

Summary of Assessments by County for Fiscal Year 2026-27 17

Assessment Statement 18

Assessment Roll – Fiscal year 2026-27 20

Assessment Diagram 21

List of Figures

Figure 1 – Cost Estimate for Fiscal Year 2026-27 9

Figure 2 – Assessment Methodology..... 14

Figure 3 – Assessment No. 1 History 16

Figure 4 – Assessment Summary – Fiscal Year 2026-27 17

Figure 5 – Summary Cost Estimate for Fiscal Year 2026-27 18

Introduction

Overview

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

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

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

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

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

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

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

- Describe the Services that will be funded by the assessments,
- Establish a budget for the Services that will be funded by the 2026-27 assessments,
- Reiterate the benefits received from the Services by property within the Mosquito and Vector Control District ("Assessment District"), and
- Reiterate the method of assessment apportionment to lots and parcels within the Assessment District.

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

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

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

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

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

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

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

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

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

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

(b) The Legislature further finds and declares:

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

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

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

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

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

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

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

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

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

Engineer's Report and Continuation of Assessments

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

The fiscal year 2026-27 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 2026-27 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 2026-27. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. 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 2026-27.

Proposition 218

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

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

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

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

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

General Description of the District and Services

About the District

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

Summary of Services

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

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

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

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

The Services are further defined as follows:

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

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

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

Estimate of Cost – Fiscal Year 2026-27

Figure 1 – Cost Estimate for Fiscal Year 2026-27

MARIN/SONOMA MOSQUITO and VECTOR CONTROL DISTRICT Vector Control Assessment District (Assessment No. 1) ESTIMATE OF COST Fiscal Year 2026-27				
Vector Control Services and Related Expenditures				
Salaries, Wages and Benefits				\$7,199,587
Services and Supplies (Without Capital)				\$2,879,204
Capital Replacement				<u>\$8,685,776</u>
				\$18,764,567
Less:				
District Contribution for General Benefit & Other Revenue Sources¹				
Ad Valorem Taxes				(\$6,604,762)
Interest Earned				(\$400,000)
Misc. Income / Contracts				(\$353,350)
Transfer from Reserves				<u>(\$8,184,588)</u>
				<u>(\$15,542,699)</u>
Total Vector Control Services				\$3,221,868
(Net Amount to be Assessed)				
Budget Allocation to Property				
	Total Parcels	Total SFE Units ²	Asmt / SFE ³	Total Assessment ⁴
Marin County	89,751	95,675	\$12.00	\$1,148,100
Sonoma County	<u>154,329</u>	<u>172,814</u>	<u>\$12.00</u>	<u>\$2,073,768</u>
	244,080	268,489		\$3,221,868

Notes to Estimate of Cost:

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

Method of Apportionment

General versus Special Benefit

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

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

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

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

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

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

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

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

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

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

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

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

Assessment Methodology

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

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

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

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

Figure 2 – Assessment Methodology

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

Duration of Assessment

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

Appeals and Interpretation

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

Historical Summary of Assessments by County – Assessment No. 1

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

Figure 3 – Assessment No. 1 History

MS-MVCD Assessment No.1		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2000-01	\$6.00	93,498	\$560,985		155,748	\$934,488	
2001-02	\$6.00	93,548	\$561,288	\$303	157,597	\$945,582	\$11,094
2002-03	\$9.75	93,296	\$908,863	\$347,575	155,805	\$1,517,947	\$572,365
2003-04	\$9.75	93,725	\$913,043	\$4,181	157,280	\$1,532,320	\$14,373
2004-05	\$5.00	94,126	\$470,630	(\$442,413)	157,879	\$789,395	(\$742,925)
2005-06	\$9.74	94,232	\$917,792	\$447,162	159,725	\$1,555,587	\$766,192
2006-07	\$10.72	94,356	\$1,011,491	\$93,699	161,810	\$1,734,598	\$179,011
2007-08	\$10.72	94,419	\$1,012,166	\$675	163,352	\$1,751,128	\$16,530
2008-09	\$10.72	94,340	\$1,011,319	(\$847)	164,359	\$1,761,924	\$10,796
2009-10	\$10.72	94,455	\$1,012,558	\$1,238	164,956	\$1,768,334	\$6,410
2010-11	\$10.72	94,955	\$1,017,918	\$5,360	165,245	\$1,771,421	\$3,087
2011-12	\$10.72	94,888	\$1,017,194	(\$724)	165,592	\$1,775,146	\$3,725
2012-13	\$11.02	94,746	\$1,044,101	\$26,907	165,758	\$1,826,653	\$51,507
2013-14	\$11.56	94,636	\$1,093,992	\$49,891	166,164	\$1,920,850	\$94,197
2014-15	\$12.00	94,723	\$1,136,670	\$42,678	166,454	\$1,997,448	\$76,598
2015-16	\$12.00	94,868	\$1,138,416	\$1,746	166,729	\$2,000,742	\$3,294
2016-17	\$12.00	95,076	\$1,140,912	\$2,496	167,053	\$2,004,636	\$3,894
2017-18	\$12.00	95,059	\$1,140,702	(\$210)	167,643	\$2,011,710	\$7,074
2018-19	\$12.00	95,104	\$1,141,248	\$546	168,415	\$2,020,977	\$9,267
2019-20	\$12.00	95,192	\$1,142,298	\$1,050	168,881	\$2,026,572	\$5,595
2020-21	\$12.00	95,218	\$1,142,616	\$318	168,945	\$2,027,340	\$768
2021-22	\$12.00	95,157	\$1,141,884	(\$732)	169,522	\$2,034,264	\$6,924
2022-23	\$12.00	95,150	\$1,141,800	(\$84)	170,500	\$2,046,000	\$11,736
2023-24	\$12.00	95,300	\$1,143,600	\$1,800	171,400	\$2,056,800	\$10,800
2024-25	\$12.00	95,375	\$1,144,500	\$900	171,900	\$2,062,800	\$6,000
2025-26	\$12.00	95,540	\$1,146,474	\$1,974	172,450	\$2,069,400	\$6,600
2026-27	\$12.00	95,675	\$1,148,100	\$1,626	172,814	\$2,073,768	\$4,368

Summary of Assessments by County for FY 2026-27

The figure below reflects summaries for Marin and Sonoma Counties for Assessment No. 1 for fiscal year 2026-27: 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 2026-26.

Figure 4 – Assessment Summary – Fiscal Year 2026-27

Fiscal Year 2026-27 Assessment No. 1	SFE Units	Assessment
Marin County	95,675	\$1,148,100
Sonoma County	172,814	\$2,073,768
Total SFE	264,679	\$3,221,868

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 2026-27.

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 2026-27 is generally as follows:

Figure 5 – Summary Cost Estimate for Fiscal Year 2026-27

Vector and Disease Control Services	\$ 10,078,791
Capital Replacement	\$ 8,685,776
Less: District Contribution from Other Sources	<u>\$ (15,542,699)</u>
Net Amount To Assessments	\$ 3,221,868

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 2026-27 is \$12.00, which is also the maximum rate allowed.

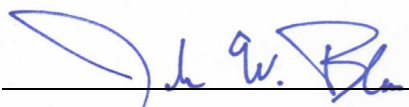
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the Counties of Marin and Sonoma for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file 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 2026-27 for each parcel or lot of land within the said Vector Control Assessment No. 1.

Dated: May 20, 2026



Engineer of Work

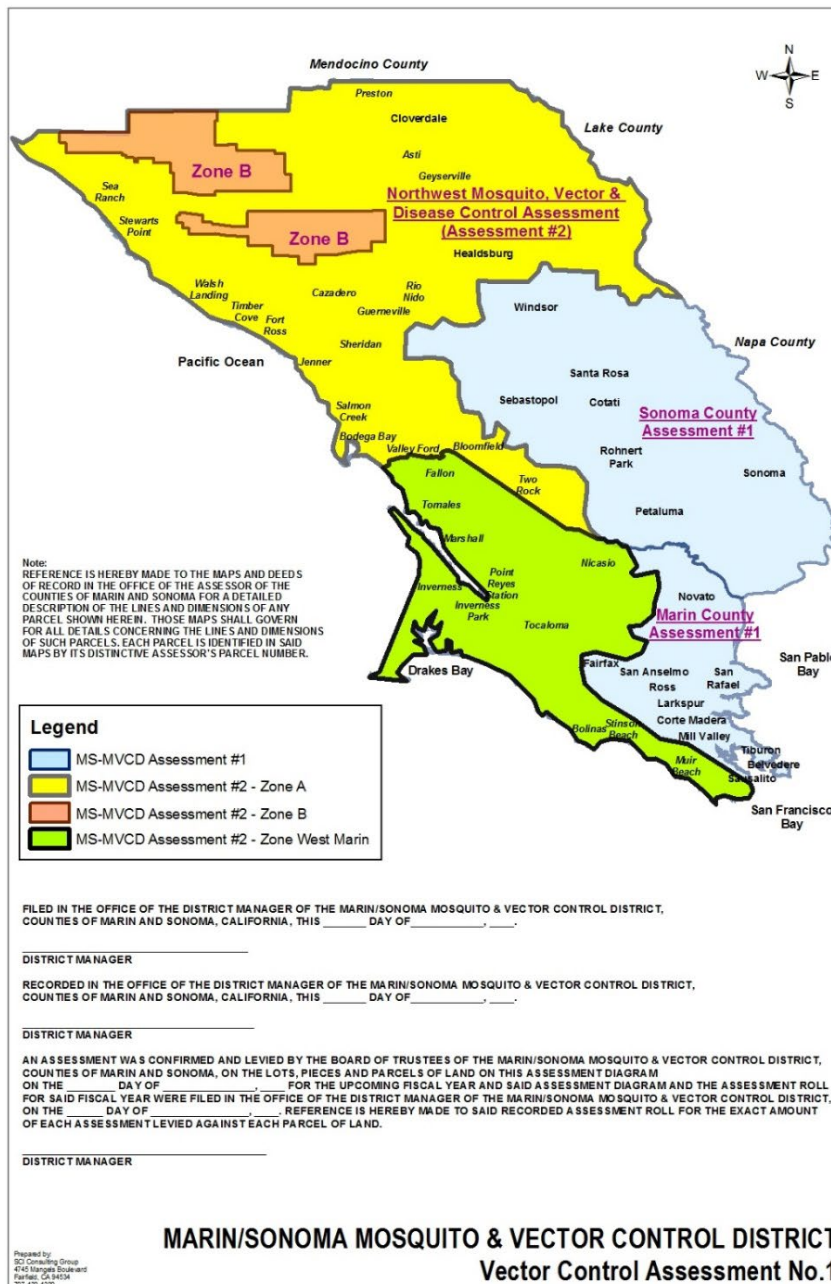
By  _____
John W. Bliss, License No. C052091

Assessment Roll – Fiscal year 2026-27

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

Assessment Diagram

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



RESOLUTION NO. 2025/26-XX

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

**A RESOLUTION OF INTENTION TO CONTINUE TO LEVY ASSESSMENTS
FOR FISCAL YEAR 2026-27,
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 2026-27. 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 2026-27 cost of providing the Services in Assessment No.1, is \$3,221,868. These costs result in a proposed assessment rate for fiscal year 2026-27 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 2026-27 is \$12.00.

SECTION 4. Notice is hereby given that on **June 10, 2026, at the hour of six o'clock (6:00) p.m.** at the Marin/Sonoma Mosquito and Vector Control District Office located at 595 Helman Lane, Cotati, California, 94931, the Board will hold a public hearing via teleconference to consider the ordering of the continued Services, and the continuation of the assessments for fiscal year 2026-27.

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 2026-27.

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 20, 2026, at 595 Helman Lane, Cotati, California, 94931, by the following vote on a roll call:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 20th day of May, 2026 after its passage.

ATTEST:

APPROVED:

 Vicki Nichols
 Secretary, Board of Trustees

 Laurie Gallian
 President, Board of Trustees

 Peter Bonkrude
 District Manager

FY 2026-27

ENGINEER'S REPORT

Marin/Sonoma Mosquito & Vector Control District

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

May 2026

Preliminary Engineer's Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
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Marin/Sonoma Mosquito & Vector Control District

Board of Trustees

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Cathy Benediktsson	Tiburon	First Vice President
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Piper Primrose	Novato	
Richard Snyder	Belvedere	
David Witt	Mill Valley	

District Manager

Peter Bonkrude

Engineer of Work

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

Table of Contents

Introduction.....	1
Assessment Process	8
Engineer’s Report and Continuation of Assessments	9
General Description of the District and Services.....	11
About the District	11
Mosquitoes and Vector-borne Diseases in the Annexation Areas	13
Introduction.....	13
Summary of Services	13
Vectors and Vector-Borne Diseases in the District Service Area	16
Integrated Vector Management	19
Surveillance and Site Access.....	21
Education.....	23
Control of Mosquitoes	23
Control of Other Vectors	26
Service Requests.....	28
Estimate of Cost	29
Historical Summary of Assessments by County – Assessment No. 2.....	31
Summary of Assessments by County for FY 2026-27.....	32
Method of Assessment.....	33
Discussion of Benefit	34
Mosquito and Vector Control is a Special Benefit to Properties.....	36
Benefit Factors	36
Benefit Finding	44
General vs. Special Benefit	44
Zones of Benefit	51
Method of Assessment.....	53
Assessment Apportionment.....	56
Duration of Assessment	62
Appeals and Interpretation	63
Assessment Statement.....	64
Assessment Roll	67
Assessment Diagram	68

LIST OF FIGURES

FIGURE 1 – ESTIMATE OF COST, FISCAL YEAR 2026-27 29

FIGURE 2 – ASSESSMENT NO. 2 HISTORY 31

FIGURE 3 – ASSESSMENT SUMMARY – FISCAL YEAR 2026-27 32

FIGURE 4 – MARIN AND SONOMA COUNTIES RESIDENTIAL ASSESSMENT FACTORS..... 57

FIGURE 5 – COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS 61

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2026-27 64

Introduction

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) The Legislature further finds and declares:

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

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

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

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

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

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

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

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

Legislative Analysis

Proposition 218

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Compliance with Current Law

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

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

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

Assessment Process

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

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

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

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

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

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

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

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

Engineer's Report and Continuation of Assessments

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

The 26-27 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 26-27 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 26-27. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 26-27. 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 2026-27.

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 6:00 PM on the 2nd Wednesday of every month (unless cancelled) and public attendance is welcomed.

Mosquitoes and Vector-borne Diseases in the Annexation Areas

Introduction

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

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

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

Summary of Services

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

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

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

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

The Services are further defined as follows:

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

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

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

Vectors and Vector-Borne Diseases in the District Service Area

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

Mosquitoes

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

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

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

Ground-Nesting Yellowjackets

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

Rodents

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

Other Animals of Importance

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

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

Integrated Vector Management

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

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

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

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

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

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

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

Surveillance and Site Access

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

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

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

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

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

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

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

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

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

Education

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

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

Control of Mosquitoes

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

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

Physical Control

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

Biological Control

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

Chemical Control (for mosquitoes and other vectors)

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

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

1. Methoprene is a biochemical, synthetic juvenile hormone designed to disrupt the transformation of a juvenile mosquito into an adult. It is applied either in response to observed populations of mosquito larvae at a site, and/or as a sustained-release product that can persist for up to four months. Application can be by hand, ATV, watercraft, Unmanned Aerial Systems (UAS) or aircraft (e.g., helicopter).
2. Bti (*Bacillus thuringiensis israelensis*) is a bacterium that is ingested by larval mosquitoes and disrupts their gut lining, leading to death before pupation. Bti is applied by the District as a liquid or bonded to inert substrate (e.g., sand, corncob granules) to assist penetration of vegetation. Persistence is low in the environment, and efficacy depends on careful timing of application relative to the larval instar. Therefore, use of Bti requires frequent inspections of larval sources during periods of larval production, and may require frequent applications of material. Application can be made by hand, ATV, watercraft, Unmanned Aerial Systems (UAS) or aircraft (e.g., helicopter).
3. *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.

4. 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, 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. The potential environmental impacts of these materials is minimal because (1) the application rates are minimal, and (2) 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 2026-27

MARIN / SONOMA MVCD Northwest Mosquito, Vector & Disease Control Assessment (Assessment No. 2) Estimate of Cost Fiscal Year 2026-27				
Vector Control Services and Related Expenditures				
Salaries, Wages and Benefits				\$981,762
Services and Supplies				\$392,619
Capital Replacement				\$1,184,424
				<u>\$2,558,805</u>
Less:				
District Contribution for General Benefit & Other Revenue Sources¹				
Ad Valorem Taxes				(\$900,649)
Interest Earned				\$0
Misc. Income / Contracts				\$0
Transfer to/from Reserves				(\$385,998)
				<u>(\$1,286,647)</u>
				<u>\$1,272,157</u>
Total Vector Control Services				
(Net Amount to be Assessed)				
Budget Allocation to Property				
	Total Parcels	Total SFE Units ²	Asmt / SFE ³	Total Assessment ⁴
Marin County - Zone West Marin	6,466	5,978	\$34.04	\$203,483
Sonoma County - Zone A	35,134	31,169	\$34.04	\$1,060,993
Sonoma County - Zone B	397	236	\$32.55	\$7,682
	<u>41,997</u>	<u>37,383</u>		<u>\$1,272,157</u>

Notes to Estimate of Cost:

1. As determined in the following section, at least 5% of the cost of the Services paid by the assessments must be funded from other funding sources to cover any general benefits from the improved Services. Therefore, out of the total cost to provide the improved Services of \$2,558,805 the District must contribute at least \$127,940 (5%) from sources other than the assessments. The District will contribute \$1,286,647, which is well over 5% of the total cost of providing the improved Services. This contribution covers any general benefits from the Services.
2. SFE Units means Single Family Equivalent benefit units. See the section "Assessment Apportionment" for further definition.
3. The assessment rate per SFE is the total amount of assessment per Single Family Equivalent benefit unit.
4. The proceeds from the assessments will be deposited into a special fund for the Assessment. Funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year. The Total Assessment Budget is the sum of the final property assessments rounded to the lower penny to comply with the County Auditors' levy submission requirements. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to be assessed.

Historical Summary of Assessments by County – Assessment No. 2

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

FIGURE 2 – ASSESSMENT NO. 2 HISTORY

MS-MVCD Assessment No.2		Marin County			Sonoma County		
Fiscal Year	Asmt / SFE	SFE Units	Total Assessment	Increase from prior year	SFE Units	Total Assessment	Increase from prior year
2005-06	\$19.00	5,559	\$105,627	\$105,627	29,412	\$558,736	\$558,736
2006-07	\$19.36	5,602	\$108,448	\$2,821	29,588	\$572,826	\$14,091
2007-08	\$19.36	5,596	\$108,341	(\$108)	29,631	\$573,660	\$834
2008-09	\$19.36	5,668	\$109,730	\$1,389	29,808	\$577,087	\$3,427
2009-10	\$19.36	5,701	\$110,370	\$640	29,992	\$580,644	\$3,557
2010-11	\$19.36	5,781	\$111,917	\$1,547	30,018	\$580,959	\$315
2011-12	\$19.36	5,758	\$111,473	(\$444)	29,954	\$579,709	(\$1,250)
2012-13	\$19.92	5,759	\$114,720	\$3,247	29,977	\$596,957	\$17,248
2013-14	\$20.88	5,767	\$120,424	\$5,704	29,998	\$626,146	\$29,189
2014-15	\$21.68	5,770	\$125,099	\$4,675	30,078	\$651,882	\$25,737
2015-16	\$22.24	5,792	\$128,823	\$3,724	30,131	\$669,885	\$18,003
2016-17	\$24.76	5,809	\$143,836	\$15,013	30,278	\$749,433	\$79,548
2017-18	\$25.64	5,817	\$149,148	\$5,312	30,314	\$777,001	\$27,568
2018-19	\$26.40	5,840	\$154,186	\$5,038	30,400	\$802,297	\$25,296
2019-20	\$27.58	5,890	\$162,459	\$8,274	30,326	\$836,111	\$33,814
2020-21	\$28.26	5,915	\$167,158	\$4,698	30,374	\$858,081	\$21,970
2021-22	\$28.82	5,918	\$170,557	\$3,399	30,389	\$875,516	\$17,435
2022-23	\$28.82	5,875	\$169,318	(\$1,239)	31,283	\$901,282	\$25,766
2023-24	\$31.52	5,887	\$185,554	\$16,237	31,264	\$985,118	\$83,836
2024-25	\$32.35	5,940	\$192,159	\$6,605	36,990	\$1,011,582	\$26,464
2025-26	\$33.10	5,978	\$197,864	\$5,705	31,462	\$1,041,050	\$29,467
2026-27	\$34.04	5,978	\$203,483	\$5,619	31,405	\$1,068,674	\$27,625

Summary of Assessments by County for FY 2026-27

The figure below reflects the Assessment No. 2 summaries for Marin and Sonoma Counties for fiscal year 2026-27: 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 2026-27.

FIGURE 3 – ASSESSMENT SUMMARY – FISCAL YEAR 2026-27

Fiscal Year 2026-27 Assessment No. 2	SFE Units	Assessment
Marin County - West Marin	5,978	\$203,483
Sonoma County - Zone A	31,169	\$1,060,993
Sonoma County - Zone B	236	\$7,682
Total SFE	36,307	\$1,272,157

Method of Assessment

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

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

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

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

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

Discussion of Benefit

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

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

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

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

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

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

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

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

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

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

*Allows special benefit assessments to finance vector control projects and programs, consistent with Proposition 218.*⁴

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

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

Mosquito and Vector Control is a Special Benefit to Properties

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

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

Benefit Factors

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

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

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

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

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

The State Legislature made the following finding on this issue:

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

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

A recently increasing source of mosquitoes is unattended swimming pools:

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

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

⁶ Assembly Concurrent Resolution 52, chaptered April 1, 2003

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

Increased safety of property in the Annexation Areas

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

This finding was confirmed in 2003 by the State Legislature:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Protection of economic activity on property in the Annexation Areas

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Improved marketability of property

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

Benefit Finding

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

General vs. Special Benefit

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

In other words:

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

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

A formula to estimate the general benefit is listed below:

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

¹⁹ SVTA explains as follows:

OSA observes that Proposition 218’s definition of “special benefit” presents a paradox when considered with its definition of “district.” Section 2, subdivision (i) defines a “special benefit” as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” (Art. XIII D, § 2, subd. (i), italics added.) Section 2, subdivision (d) defines “district” as “an area determined by an agency to contain all parcels which would receive a special benefit from a proposed public improvement or property-related service.” (Art. XIII D, § 2, subd. (d), italics added.) In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.” We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special.

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

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

Benefit to Property Outside the District

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

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

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

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

Criteria:

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

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

6% portion of relative benefit that is received

56,637 parcels in the District

Calculations:

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

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

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

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

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

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

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

Benefit To The Public At Large

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

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

Summary of General Benefits

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

General Benefit Calculation

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

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

The estimated cost of the improved Services is \$2,558,805. Of this total budget amount, the District must contribute at least \$127,940 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 \$1,286,647 from non-assessment revenue (ad valorem taxes), which equates to over 17% of the total assessment. This contribution offsets any general benefits from the Mosquito, Vector and Disease Control Assessment's Services.

Zones of Benefit

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

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

The SVTA decision indicates:

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

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

Zones of Benefit A and B

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

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

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

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

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

Zone of Benefit West Marin

In 2016, the District established a new Zone of Benefit called the West Marin Zone, following a four-year agreement with the West Marin Mosquito Council. This agreement, approved by the District’s Board on May 11, 2016, outlines specific mosquito control practices tailored for areas within the Annexation Area, as shown in the Assessment Diagram. These practices align with the District’s Integrated Vector Management Program (IVMP), though some materials are excluded and others, like Merus 2.0, are used exclusively in this zone.

While the methods used in the West Marin Zone differ slightly from those in other areas, an analysis of service costs showed that lower material costs are balanced by higher labor and travel expenses. As a result, the assessment rate per Single Family Equivalent parcel in the West Marin Zone remains the same as that 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.

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.”

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

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

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

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

Assessment Apportionment

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

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

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:

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

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.

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

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

Commercial/Industrial Properties

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

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

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

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

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

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

Agricultural/Vineyards/Wineries Properties

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

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

Timberland/Dry Rangelands Properties

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

FIGURE 5 – COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS

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

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

Vacant Properties

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

Other Properties

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

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

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

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

Duration of Assessment

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

Appeals and Interpretation

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

Assessment Statement

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

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

The District has evaluated and estimated the costs of extending and providing the Services to the Annexation Area. The estimated costs to be paid for the Services and the expenses incidental thereto to be paid by the Marin/Sonoma Mosquito and Vector Control District for fiscal year 2026-27 are summarized as follows:

FIGURE 6 – SUMMARY COST ESTIMATE, FISCAL YEAR 2026-27

Vector and Disease Control Services	\$ 1,374,381
Capital Replacement	\$ 1,184,424
Less: District Contribution from Other Sources	<u>\$ (1,286,647)</u>
Net Amount To Assessments	\$ 1,272,157

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 2024 to December 2025 is 3.0365%, as reported by the United States Department of Labor, Bureau of Labor and Statistics. The maximum authorized assessment rate for Fiscal Year 2026-27 is \$34.12 per single family equivalent (SFE) benefit unit for parcels in Zone of Benefit A and in Zone of Benefit West Marin, and is \$32.63 per SFE benefit unit for parcels in Zone of Benefit B. The estimate of cost and budget in this Engineer's Report supports assessments for fiscal year 2026-27 at the rates of \$34.04 per SFE for Zone A and Zone West Marin and \$32.55 for Zone B, which are the maximum authorized assessment rates.

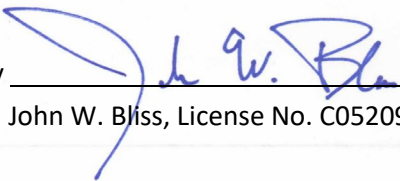
Each parcel or lot of land is described in the assessment roll by reference to its parcel number as shown on the Assessor's maps of the counties of Marin and Sonoma for the fiscal year 2026-27. For a more particular description of the property, reference is hereby made to the deeds and maps on file and 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 2026-27 for each parcel or lot of land within the said Northwest Mosquito, Vector and Disease Control Assessment Annexation Area.

Dated: May 20, 2026



Engineer of Work

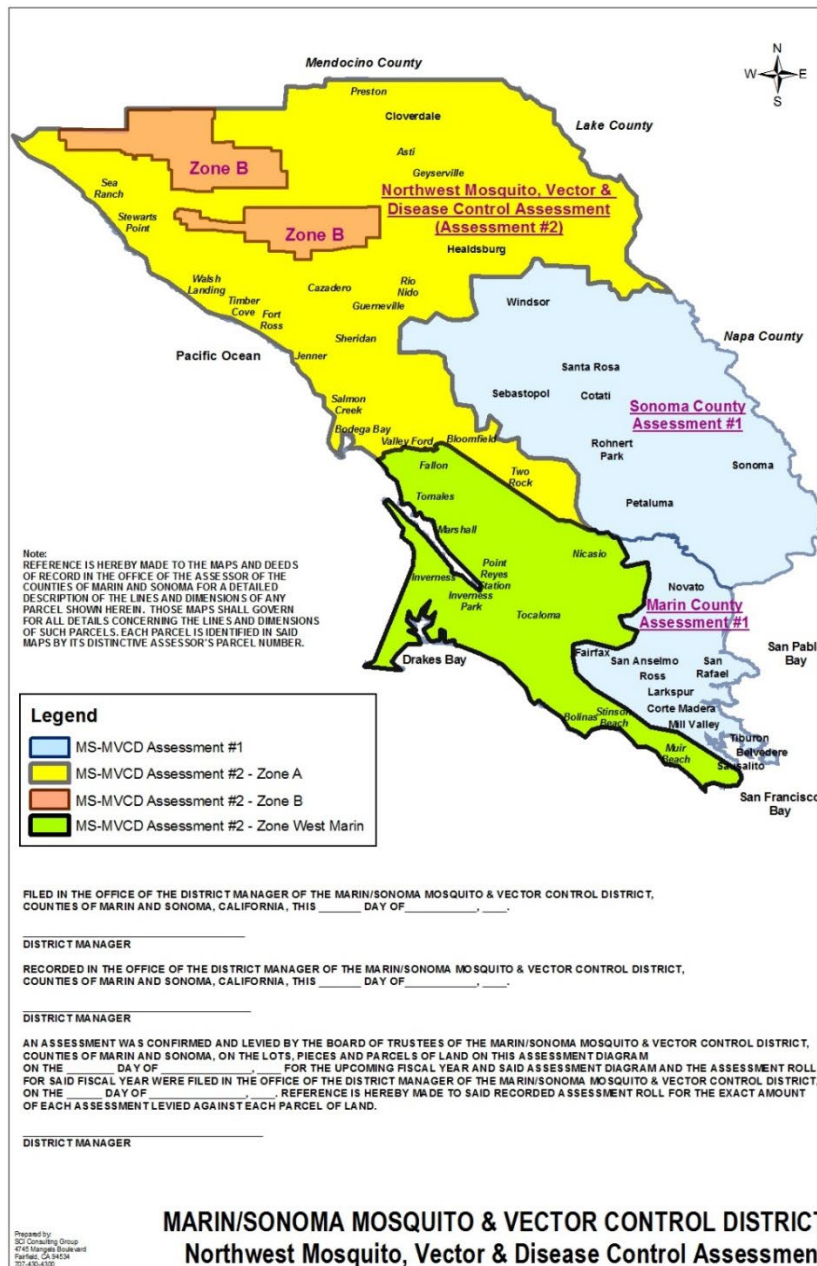
By 
John W. Bliss, License No. C052091

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. 2025/26-XX

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

**A RESOLUTION OF INTENTION TO CONTINUE TO LEVY ASSESSMENTS
FOR FISCAL YEAR 2026-27,
PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING
FOR THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT,
NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT
(ASSESSMENT NO. 2)**

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

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

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

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

WHEREAS, the Board of Trustees initiated proceedings for the levy and collection of annual special assessments within those areas designated as Assessment No. 2, for the proposed projects and services generally described as mosquito, vector and disease control services, and projects such as surveillance, source reduction, identification and elimination of removable breeding locations, identification and treatment of breeding and source locations, application of materials to eliminate larvae, disease surveillance and monitoring, public education, reporting,

accountability, research and interagency cooperative activities (collectively the “Services”) within Assessment No. 2; and

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

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

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

SECTION 1. the Engineer has prepared the annual Report in accordance with Section 2082 et seq., of the Health and Safety Code for Assessment No. 2. The Report has been made and filed with the secretary of the Board of Trustees and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer’s Report for all subsequent proceedings under and pursuant to this resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments on all lots and parcels of assessable property within the boundaries of the MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT, NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT (Assessment No. 2) for fiscal year 2026-27. 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 2026-27 cost of providing the Services in Assessment No. 2 is \$2,558,805 This cost results in the proposed assessment rates for fiscal year 2026-27 of THIRTY FOUR DOLLARS AND FOUR CENTS (\$34.04) per single-family equivalent benefit unit for Zone A and Zone West Marin, and THIRTY TWO DOLLARS AND FIFTY-FIVE CENTS (\$32.55) 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 2026-27 is \$34.12 for Zone A and Zone West Marin, and \$32.63 for Zone B. The assessment rates proposed to be levied for Assessment No. 2 for fiscal year 2026-27 are \$34.04 for Zone A and Zone West Marin, and \$32.55 for Zone B, which are less than the maximum authorized rates.

SECTION 4. Notice is hereby given that on **June 10, 2026, at the hour of six o'clock (6:00) p.m.** at the Marin/Sonoma Mosquito and Vector Control District Office located at 595 Helman Lane, Cotati, California, 94931, the Board will hold a public hearing via teleconference to consider the ordering of the continued Services, and the continuation of the assessments for fiscal year 2026-27.

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 2026-27.

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 20, 2026, at 595 Helman Lane, Cotati, California, 94931, by the following vote on a roll call:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 20th day of May, 2026 after its passage.

ATTEST:

APPROVED:

 Vicki Nichols
 Secretary, Board of Trustees

 Laurie Gallian
 President, Board of Trustees

 Peter Bonkrude
 District Manager

**NOTICE OF MONTHLY BOARD MEETING FOR
THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT AND
PUBLIC HEARING
FOR THE MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT,
VECTOR CONTROL ASSESSMENT (ASSESSMENT No.1), AND
FOR NORTHWEST MOSQUITO, VECTOR AND DISEASE CONTROL ASSESSMENT
(ASSESSMENT NO.2)
FOR FISCAL YEAR 2026-27**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District that the Board of Trustees will be holding a special and regular monthly meeting on Wednesday, May 20, 2026 at 6:00 p.m. via teleconference.

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District intends to conduct a public hearing for the CONTINUATION of two benefit assessments (Assessment No. 1 and Assessment No. 2) in fiscal year 2026-27 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 2026-27 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, 2026 at 6:00 p.m. via teleconference. The proposed assessment rates for fiscal year 2026-27 are: TWELVE DOLLARS AND NO CENTS (\$12.00) per single-family equivalent benefit unit for Assessment No. 1, which is the same rate used last year; THIRTY FOUR DOLLARS AND FOUR CENTS (\$34.04) per single-family equivalent benefit unit for Assessment No. 2, Zones A and West Marin, which is a \$0.94 increase from the rate used last year; and THIRTY TWO DOLLARS AND FIFTY-FIVE CENTS (\$32.55) per single-family equivalent benefit unit for Assessment No. 2, Zone B, which is a \$0.89 increase from the rate used last year.

Members of the public are invited to provide comment at the public hearing, or in writing, which is received by the District on or before Wednesday, June 10, 2026. If you desire additional information concerning the above, please contact the Marin/Sonoma Mosquito and Vector Control District at (707) 285-2200.



Fiscal Years 2026/27 and 2027/28 Operating and Capital Budgets

Preliminary Budget Review May 20, 2026

Table of Contents

Transmittal.....	2
Operating Revenues	4
Salaries and Benefits.....	5
Departments	
District Manager and Administrative Services.....	6
Laboratory.....	7
Field Operations.....	8
Shop and Facilities	8
Community Outreach and Education.....	9
Information Technology.....	10
Capital Acquisitions.....	11
General Fund Balance and Reserves.....	13
Attachments.....	
1. List of Authorized and Funded Positions for 2026/27	17
2. List of Authorized and Funded Positions for 2027/28.....	18
3. Reserve Balance Details.....	19



DATE: May 20, 2026
 TO: Board of Trustees
 FROM: Peter Bonkrude, District Manager
 Liz Garcia, Administrative Services Manager
 SUBJECT: Fiscal Years 2026/27 and 2027/28 Operating and Capital Budgets

The following pages represent the District’s operating and capital budgets for fiscal years 2026/27 and 2027/28. This budget was prepared in accordance with Board policy 4100. This budget has been reviewed and adjusted by both the Finance and Executive Committees and staff appreciates the important contributions from each group to ensure this budget appropriately sets forth the District’s spending plan.

	2026/27			2027/28		
	General Fund	Capital Fund	Total	General Fund	Capital Fund	Total
Total Revenues, less transfers	\$ 12,748,590	\$ 2,000	\$ 12,750,590	\$ 13,031,219	\$ 2,000	\$ 13,033,219
Total Expenses, less transfers	(11,772,492)	(9,875,200)	\$ (21,647,692)	(12,450,556)	(6,174,712)	\$ (18,625,268)
Net Operating Results, less transfers	\$ 976,098	\$ (9,873,200)	\$ (8,897,102)	\$ 580,663	\$ (6,172,712)	\$ (5,592,049)
Transfers for Capital Items	\$ (9,875,200)	\$ 9,875,200	\$ -	\$ (6,174,712)	\$ 6,174,712	\$ -
	\$ (8,899,102)	\$ 2,000	\$ (8,897,102)	\$ (5,594,049)	\$ 2,000	\$ (5,592,049)

Reserves or additional funding to be used	\$ 8,897,102	\$ 5,592,049
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Total revenues and expenses for each fund are shown above. The following pages provide additional analysis and details about each departmental budget, as well as discussion of accomplishments, challenges and projects anticipated in the current and coming year.

The proposed General Fund budget for 2026/27 projects revenues in excess of expenses by \$976,098 without the capital projects and a shortage of \$8,897,102 with the capital projects. While the 2027/28 General Fund Budget projects revenues to exceed expenses by \$580,633 without capital projects and a shortage of \$5,592,049 with the capital projects. The main capital project is the Facility Improvement Project which will expand the administration building and add a vehicle storage building at the back of the property.

The District is planning to fund the Facility Improvement Project with a combination of reserves and additional funding.

With CalPERS, the District has a California Employers’ Retirement Benefit Trust (CERBT) account for the future payments of the tier 1 employee’s health insurance premiums after they retire. The District’s actuaries have advised for fiscal years 2026/27 and 2027/28 to not make a contribution to the District’s trust account for either year. This is considered a closed fund and new hires will not participate in this benefit. There are nine current employees eligible to participate in the District health insurance plan after they retire.

In the last year and a half, the District had six employees retire. All of these employees were in the Classic retirement plan and also received an additional percentage of their salary as longevity. Each of these employees have been replaced with lesser expensive PEPRA employees, they are also in lower steps of the pay scale and none of them receive longevity pay. As a result, the District is seeing decreases in salaries and benefits for both proposed budget years.

Budgeted in the 2027/28 fiscal year are additional expenses to renew the memorandum of understanding (MOU) for the negotiated staff, which expires April 1, 2028. Both the Labor Negotiating Services and Human Resources Legal Services budgets have been increased in the 2027/28 proposed budget.

As part of the 2025/26 fiscal year budgeting process, the District formally recognized the need to support and sustain its ongoing modernization efforts through the addition of a new Data Systems Specialist (DSS) position. This position was filled in March 2026 and is now incorporated into the District's two-year budget and is intended to provide cross-functional support across departments including; IT support, GIS analysis and data management/analytics. The addition of this position is expected to enhance operational efficiency, improve data-driven decision making, and build long-term organizational sustainability. The cost of this position was offset by utilizing the budget allocation from a vacant and reclassified position.

In addition to the previously established Data Systems Specialist (DSS) position, the District initiated a comprehensive review and renegotiation of key service provider agreements including transitioning to a new IT provider and enhanced cybersecurity support. These efforts, coupled with improved service levels, resulted in cost savings and prompted a series of formal RFPs, process evaluations, and contract negotiations, further reducing expenses related to copier services, actuarial services, and legal support.

The District is a member of the Vector Control Joint Powers Authority (VCJPA), which is a member-driven joint power authority to fund and develop coverage programs for 34 mosquito abatement and vector control districts. The insurance industry has continued to see large premium increases. VCJPA has recommended the District budget increases of 6.5% for Worker's Compensation, 12% for General Liability, 4.3% for Auto Physical Damage and 13% for Group Property for the 2026/27 fiscal year. The District is using these same premium increase percentages for the 2027/28 budget.

In September 2026, the District will host the Open House, which is held every other year. This one-day event lets the public see behind the scenes and discover how the District works year-round to protect public health. This family-friendly event invites residents of all ages to explore hands-on activities, interactive displays, and live demonstrations that highlight the District's Integrated Vector Management Program. The Open House is designed to be both educational and fun and is free to the public.

Operating Revenues

Account Description	2026/27			2027/28			2025/26 Expense	
	Budgeted Revenue	Increase/(Decrease) From Prior Year Budget Dollar Amount		Budgeted Revenue	Increase/(Decrease) From Prior Year Budget Dollar Amount		Budgeted	Received 4/29/26
General Fund								
Marin Ad Valorem Taxes	\$ 3,382,815	\$ 106,565	3.25%	\$ 3,483,589	\$ 207,339	6.33%	\$ 3,276,250	\$ 3,150,236
Marin Special Benefit Assessments	1,346,138	1,800	0.13%	1,373,060	28,722	2.14%	1,344,338	1,277,536
Total Marin County	\$ 4,728,953	\$ 108,365	2.35%	\$ 4,856,649	\$ 236,061	5.11%	\$ 4,620,588	\$ 4,427,772
Sonoma Ad Valorem Taxes	4,122,596	490,701	13.51%	4,207,149	575,254	15.84%	3,631,895	3,777,099
Sonoma Special Benefit Assessments	3,123,688	13,247	0.43%	3,186,161	75,720	2.43%	3,110,441	2,918,197
Total Sonoma County	\$ 7,246,284	\$ 503,948	7.47%	\$ 7,393,310	\$ 650,974	9.66%	\$ 6,742,336	\$ 6,695,296
Total Taxes and Assessments	\$ 11,975,237	\$ 612,313	5.39%	\$ 12,249,959	\$ 887,035	7.81%	\$ 11,362,924	\$ 11,123,068
Investment Earnings	400,000	-	0.00%	400,000	-	0.00%	400,000	462,855
Miscellaneous Services	302,400	22,400	8.00%	323,568	43,568	15.56%	280,000	146,707
Grant Revenue	-	(216,000)	-100.00%	-	(216,000)	-100.00%	216,000	-
All Other	70,953	(2,931)	-3.97%	57,692	(16,192)	-21.92%	73,884	60,410
Total Other Revenues	\$ 773,353	\$ (196,531)	-20.26%	\$ 781,260	\$ (188,624)	-19.45%	\$ 969,884	\$ 669,972
Total General Fund Revenue	\$ 12,748,590	\$ 415,782	3.37%	\$ 13,031,219	\$ 698,411	5.66%	\$ 12,332,808	\$ 11,793,040

As shown above, staff is estimating operating revenues of \$12,748,590 for fiscal year 2026/27 and \$13,031,219 for 2027/28 fiscal year.

The District's primary revenue source, Ad Valorem taxes, represents 58.87% of total revenues for 2026/27 and 59.02% of total revenues for 2027/28. Mortgage interest rates have continued to stay higher and, while real estate prices remain high, the median sales prices have stayed the same from the prior year for Marin County at \$1,500,000, while Sonoma County has decreased 0.69% with a median sales price of \$815,000 for the same period. In the last year, the number of homes sold in Marin decreased 5.3% (179 homes sold) and Sonoma increased 12.8% (318 homes sold). We believe assessed valuations will continue to increase, but at a slower rate than the 4% of previous years. The property Ad Valorem tax revenues will continue to increase as property sales stay strong and homes sell for higher amounts than the house is currently assessed.

Special Assessment revenues represent an additional 35% of revenue. Assessment District #1 revenues remain relatively constant year to year, as the rate per parcel is capped at \$12. Based on the CPI escalator, District #2 revenues could be increased from \$33.10 to \$34.04 per parcel for zone A and from \$31.66 to \$32.56 for zone B. These projections were provided by SCI, the District's assessment engineers, and their calculations are not yet final.

Interest earnings are budgeted conservatively at \$400,000 for both fiscal years 2026/27 and 2027/28. The cash balance with Marin County is expected to be decrease due to the Facility Improvement Project, and while the interest rates have fluctuated considerably during the current year, staff anticipates the interest earned to be similar to 2025/26.

The District's billing for direct services related to mosquito abatement services is expected to increase slightly from the 2025/26 totals. The District's intent is to charge customers the same amount the District incurs for labor costs, pesticides purchase prices and any expenses related to third parties used for the application (for example, a helicopter). The budgeted increases are mainly due to reimbursement of increased expenses the District incurs. While these revenues represent only 2% of total income, we are conservatively projecting a increase for 2026/27 of \$22,400 and for 2027/28 an increase of \$43,568.

Salaries and Benefits

Object	Object Description	2026/27			2027/28			2025/26 Expense		
		Budgeted Expense	Increase/(Decrease) From 2025/26 Budget Dollar Amount	%	Budgeted Expense	Increase/(Decrease) From 2025/26 Budget Dollar Amount	%	Budgeted	Paid As Of 4/29/26	%
6010	Salaries and Wages	\$ 4,848,722	\$ (62,458)	-1.27%	\$ 5,106,216	\$ 195,036	3.97%	\$ 4,911,180	\$ 3,826,147	
6012	Marin County Emp Retirement	33,600	2,016	6.38%	34,608	3,024	9.57%	31,584	26,851	
6014	Overtime	36,500	5,000	15.87%	38,500	7,000	22.22%	31,500	27,502	
6015	Seasonal Wages	306,600	67,520	28.24%	319,200	80,120	33.51%	239,080	190,055	
6016	Trustee Wages	28,800	-	0.00%	28,800	-	0.00%	28,800	11,000	
6022	Medicare Employer portion	76,527	1,791	2.40%	78,437	3,701	4.95%	74,736	57,387	
6023	FICA (Social Security)	19,009	4,187	28.25%	19,791	4,969	33.52%	14,822	12,591	
6030	Retirement - Employer Classic	414,495	(187,569)	-31.15%	427,269	(174,795)	-29.03%	602,064	364,594	
6032	Retirement - Employer PEPRA	551,721	98,978	21.86%	616,726	163,983	36.22%	452,743	455,027	
604X	Medical,Vision,Dental & Life Ins Benefits	1,076,354	(11,950)	-1.10%	1,183,346	95,042	8.73%	1,088,304	675,492	
6054	District 457 Retirement Match	99,423	18,233	22.46%	101,804	20,614	25.39%	81,190	61,938	
6055	Employee Boot Allowance	17,200	(800)	-4.44%	17,200	(800)	-4.44%	18,000	7,137	
6057	Employee Wellness Benefit	30,000	-	0.00%	30,000	-	0.00%	30,000	11,605	
6059	State Unemployment	20,398	5,908	40.77%	20,398	5,908	40.77%	14,490	21,033	
6065	Retiree Medical Benefit	460,000	100,000	27.78%	478,400	118,400	32.89%	360,000	334,115	
6067	Retiree Health Savings Account	162,000	25,000	18.25%	162,000	25,000	18.25%	137,000	105,659	
6069	Cal Employer's Retiree Benefit	-	(137,000)	-100.00%	-	(137,000)	-100.00%	137,000		
		\$ 8,181,349	\$ (71,144)	-0.86%	\$ 8,662,695	\$ 410,202	4.97%	\$ 8,252,493	\$ 6,188,133	

Both the 2026/27 and 2027/28 budgets include funding for 37 regular-hire full time positions, one regular-hire ¾ position and nine seasonal/temporary positions, as shown in attachment A, on the last page. Currently, two of the funded positions are vacant, however, recruitments are either underway or will begin shortly. These vacant positions include the Biologist position, due to a recent retirement, and the Environmental Biologist.

Consistent with past practice, the District has hired seasonal workers and both fiscal budgets include funding for seasonals from March to the end of October. The budgets both include six seasonal Field Assistants for Operations and three seasonal Lab Assistants.

The District's current Memorandum of Understanding (MOU) with its represented employees through the Teamsters Local was signed on August 14, 2024 and expires April 1, 2028. The salary and benefit budget projections include step and longevity increases, as well as a three percent cost of living increase for both fiscal years. In accordance with the MOU, included in this budget are the boot allowance of \$400 for employees that are required to wear boots and \$750 wellness benefits for all regular (not seasonal) employees.

The Assistant Manager and the Administrative Services Manager's contract was approved by the Board June 11, 2025 and expires on April 1, 2029. The salary and benefit budget projections include step and longevity increases, as well as a three percent cost of living increases for both years.

The District Manager's contract expires March 31, 2028 and includes a CPI increase based on the April Urban Wage Earners and Clerical Workers in the San Francisco-Oakland-San Jose Area as reported by the Bureau of Labor Statistics. This report is not scheduled to be released until May 2026, therefore an increase of 2.5% for both 2026/27 and 2027/28 have been built into this proposed budget.

The Marin County Employees' Retirement Association (MCERA), the employee's pension system, rates for Classic members have decreased slightly, from 26.13% to 23.47%, while rates for PEPRA members decreased from 22.25% to 19.60%. Per the MOU, the employees pay 1.75% of these amounts and the District pays the balance. For the 2027/28 budget, the same MCERA 2026/27 rates were used. Note that, as long-time employees retire and the District hires new employees, the cost for Classic members decreases and the cost for PEPRA members increases, which will overall decrease the District's pension expense. Currently the District has 9 employees in the Classic tier and 27 employees in the PEPRA tier. The two vacant positions have been budgeted as Classic employees. The retirement expenses for Classic employees have been decreased in both budgets due to the retirement of six employees retiring since the last budget cycle, which were all replaced with PEPRA employees.

Open enrollment for medical benefits is in the Fall and the increased benefit premium amounts are effective January 1st. The medical benefit prices are set on a calendar year basis, as a result the District's premiums are set until December 31, 2026. Staff has budgeted a 10% increase for medical benefits for both 2026/27 and 2027/28 budgets.

The proposed budgets do not include payments to the California Employer's Retiree Benefit Trust (CERBT), based on the recommendation of the District's actuary.

Staff has budgeted for \$100 month for all Board of Trustee positions. There are currently 19 filled Board positions and 5 unfilled positions.

District Manager and Administrative Services

Object	Object Description	2026/27			2027/28			2025/26 Expense	
		Budgeted Expense	Increase/(Decrease) From 2025/26 Budget Dollar Amount	0.00%	Budgeted Expense	Increase/(Decrease) From 2025/26 Budget Dollar Amount	0.00%	Budgeted	Paid As Of 4/29/26
611X	Clothing and Safety Supplies	\$ 615	\$ -	0.00%	\$ 640	\$ 25	4.07%	\$ 615	\$ 77
613X	Food and Household Supplies	13,750	(450)	-3.17%	14,192	(8)	-0.06%	14,200	7,493
614X	Office Expense	10,900	(7,935)	-42.13%	11,336	(7,499)	-39.81%	18,835	7,613
625X	Office Furniture and Tools	41,000	25,000	156.25%	8,000	(8,000)	-50.00%	16,000	5,908
641X	Finance Professional Services	88,675	(20,650)	-18.89%	97,124	(12,201)	-11.16%	109,325	87,185
642X	Human Resources Professional Services	32,680	2,300	7.57%	77,887	47,507	156.38%	30,380	6,187
647X	Other Professional Services -	31,500	740	2.41%	32,360	1,600	5.20%	30,760	18,707
651X	Insurance	546,261	43,416	8.63%	588,215	85,370	16.98%	502,845	505,154
652X	Memberships and Subscriptions	57,595	3,196	5.88%	58,095	3,696	6.79%	54,399	53,340
6531	Newspaper and Legal Notices	600	-	0.00%	600	-	0.00%	600	-
655X	Communications	64,582	2,716	4.39%	66,901	5,035	8.14%	61,866	51,403
657X	Emp Recognition, Conf, Training & Travel	77,515	4,915	6.77%	92,365	19,765	27.22%	72,600	35,433
6580	Use Tax	5,000	(4,500)	-47.37%	5,000	(4,500)	-47.37%	9,500	-
6582	Revenue Collection Fees (Marin)	115,227	6,927	6.40%	117,531	9,231	8.52%	108,300	114,934
6583	Revenue Collection Fees (Sonoma)	39,089	4,089	11.68%	39,871	4,871	13.92%	35,000	37,869
6589	Other Fees, Permits and Taxes	100	100		100	100		-	28
659X	Rents and Leases	8,550	3,578	71.96%	8,620	3,648	73.37%	4,972	5,656
69XX	Other Expenses	10,000	-	0.00%	10,000	-	0.00%	10,000	-
6970	Grant Expenses	-	(216,000)	-100.00%	-	(216,000)	-100.00%	216,000	121,418
6990	Transfers Out	9,875,200	8,811,550	828.43%	6,174,712	5,111,062	480.52%	1,063,650	608,605
		\$ 11,018,839	\$ 8,658,992	366.93%	\$ 7,403,549	\$ 5,043,702	213.73%	\$ 2,359,847	\$ 1,667,010

Finance Professional Services expenses have decreased in both 2026/27 and 2027/28 budgets due to the decreased biennial actuarial study costs, for the District's retiree health insurance plan GASB 75 requirement. Staff requested and received three quotes for the updated valuation, which is good for two years and the off cycle report required for the District's financial statement audit. The lowest proposal, which was from an actuary the District Manager previously worked with, was chosen resulting in a savings of \$22,125 in 2026/27 and \$16,500 in 2027/28.

Human Resources Professional Services has increased in fiscal year 2027/28 as a result of the MOU with the represented employees expiring April 1, 2028. For the labor negotiations, an additional \$20,000 has been included for legal expenses and \$25,000 for additional consultants that may be needed.

The proposed insurance budgets have each been updated with premium increase recommendations from VCJPA (Vector Control Joint Powers Authority) coverage. In the prior year's budget, insurance was increased from 12% and 18%. Large premium increases are projected for the next two years. For fiscal year 2026/27, VCJPA recommended increases of 6.5% for Worker's Compensation, 12% for General Liability, 4.3% for Auto Physical Damage and 13% for Group Property. For fiscal year 2027/28, staff used the following increases of 7% for Worker's Compensation, 12% for General Liability, 5% for Auto Physical Damage and 15% for Group Property.

In the prior year, the District received a State and Local Cybersecurity grant of \$216,000. Most of the grant objectives have been completed and the District does not anticipate receiving another grant in the next two fiscal years.

Travel expenses increased for 2027/28, mainly due to routine conference locations rotations to further destinations. For instance, in 2026/27, the CSMFO conference is in Sacramento and doesn't require a flight, however in 2027/28 the annual conference is in Long Beach, CA which requires additional travel expenses.

Transfers out to the Capital Fund are reflected in the Administration Department. Since the Capital Fund doesn't have a revenue source, the General Fund makes a transfer for all Capital Fund purchases that will be made. This transfers out account ties to the Capital schedule and to the transfers in for the Capital Fund. The District will continue its Facility Improvement Project, which is completing the design phase. The Transfers Out account, includes transfers of \$9,875,200 for 2026/27 and \$6,174,712 for 2027/28 related to construction expenses.

Laboratory

Object	Object Description	2026/27		Increase/(Decrease)		2027/28		Increase/(Decrease)		2025/26 Expense	
		Budgeted Expense		From 2025/26 Budget	Dollar Amount	Budgeted Expense		From 2025/26 Budget	Dollar Amount	Budgeted	Paid As Of 4/29/26
611X	Clothing and Safety Supplies	\$ 805	\$ -	0.00%	\$ 837	\$ 32	3.98%	\$ 805	\$ 428		
6150	Disease Testing	28,500	2,000	7.55%	30,000	3,500	13.21%	26,500	15,324		
6159	Lab Supplies	2,500	600	31.58%	2,500	600	31.58%	1,900	1,503		
6220	Mosquito Traps	6,130	130	2.17%	6,130	130	2.17%	6,000	4,921		
6229	Field Equipment	1,000	(880)	-46.81%	2,200	320	17.02%	1,880	213		
6351	Lab Equipment	21,250	11,050	108.33%	16,250	6,050	59.31%	10,200	10,483		
6457	Research	2,000	-	0.00%	2,000	-	0.00%	2,000	1,713		
		\$ 62,185	\$ 12,900	26.17%	\$ 59,917	\$ 10,632	21.57%	\$ 49,285	\$ 34,585		

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

The Laboratory budget includes funds for mosquito-borne disease testing, which the Lab is continuing to increase onsite annually. In addition, the Lab Equipment account has been increased for the routine maintenance for the Lab's new KingFischer Duo Prime, extraction machine and the QuantStudio 5, PCR machine.

Field Operations

Object	Object Description	2026/27		Increase/(Decrease)		2027/28		Increase/(Decrease)		2025/26 Expense	
		Budgeted Expense	Dollar Amount	From 2025/26 Budget	%	Budgeted Expense	Dollar Amount	From 2025/26 Budget	%	Budgeted	Paid As Of 4/29/26
611X	Clothing and Safety Supplies	\$ 56,502	\$ 3,250	6.10%	\$ 57,478	\$ 4,226	7.94%	\$ 53,252	\$ 33,874		
6140	Office Supplies	450	(50)	-10.00%	550	50	10.00%	500	161		
616X & 7X	Control Products	1,032,050	50,475	5.14%	1,085,090	103,515	10.55%	981,575	586,177		
618X	Other Operating Supplies	3,065	265	9.46%	3,400	600	21.43%	2,800	106		
621X	Safety Equipment	6,320	(430)	-6.37%	4,000	(2,750)	-40.74%	6,750	4,887		
623X	Field Equipment	18,540	9,740	110.68%	21,220	12,420	141.14%	8,800	4,486		
6450	Aerial Surveillance - Swimming	30,000	10,000	50.00%	30,000	10,000	50.00%	20,000	16,350		
6451	Aerial Application-Helicopter & Drone	240,000	15,000	6.67%	255,000	30,000	13.33%	225,000	184,679		
6544	Hydrant Water	3,384	684	25.33%	3,519	819	30.33%	2,700	2,593		
6589	Other Fees, Permits and Taxes	-	(1,000)	-100.00%	-	(1,000)	-100.00%	1,000	-		
6592	Source Reduction Equipment Rental	5,000	1,500	42.86%	6,000	2,500	71.43%	3,500	-		
		\$ 1,395,311	\$ 89,434	6.85%	\$ 1,466,257	\$ 160,380	12.28%	\$ 1,305,877	\$ 833,313		

The Operations department’s primary responsibility is to implement the District’s Integrated Vector Management Program in the field to educate the public, conduct mosquito surveillance, control mosquito populations and minimize the potential for mosquito-borne disease transmission. This department also performs field work related to ground nesting yellow jackets and the rodent program.

Control products are budgeted to increase 5.14% for fiscal year 2026/27 and 10.55% for fiscal year 2027/28. The increase is based on vendors forecasting prices will increase about 3.5%, increased numbers of service requests from the public, and estimates regarding the amounts and formulations of mosquito larvicides and adulticides that will be utilized.

The District has contracted with a company certified to apply mosquito larvicides via Unmanned Aerial Systems (UAS), commonly referred to as drones. UAS systems will be used for mosquito surveillance and control operations, as this technology continues to improve rapidly. The costs for UAS treatments have been incorporated into the Aerial Application budget. The budget for aerial applications by helicopter and UAS is expected to increase \$15,000 for 2026/27 and \$30,000 for 2027/28. The main two contributing factors are additional flights needed to treat for mosquitoes and increased costs for each flight.

Shop and Facilities

Object	Object Description	2026/27		Increase/(Decrease)		2027/28		Increase/(Decrease)		2025/26 Expense	
		Budgeted Expense	Dollar Amount	From 2025/26 Budget	%	Budgeted Expense	Dollar Amount	From 2025/26 Budget	%	Budgeted	Paid As Of 4/29/26
612X	Clothing and Safety Supplies	\$ 2,873	\$ 125	4.55%	\$ 3,014	\$ 266	9.68%	\$ 2,748	\$ 917		
6139	Other Food and Household Supplies	630	130	26.00%	661	161	32.20%	500	84		
6190	Fuel and Oil	184,450	14,450	8.50%	200,128	30,128	17.72%	170,000	112,168		
62XX	Equipment and Tools	10,070	1,670	19.88%	11,350	2,950	35.12%	8,400	7,964		
631X	Vehicles and Trailers	81,185	26,685	48.96%	87,320	32,820	60.22%	54,500	45,822		
633X	Field and Spray Equipment	4,850	(1,550)	-24.22%	5,550	(850)	-13.28%	6,400	1,923		
634X	Buildings and Grounds	42,400	4,600	12.17%	46,600	8,800	23.28%	37,800	23,806		
635X	Other Maintenance and Repair	10,000	750	8.11%	10,700	1,450	15.68%	9,250	7,763		
654X	Shop Professional Services	48,399	1,014	2.14%	50,335	2,950	6.23%	47,385	40,990		
654X	Utilities	52,308	(1,092)	-2.04%	70,209	16,809	31.48%	53,400	33,502		
658X	Fees,Permits and Taxes	7,148	858	13.64%	7,434	1,144	18.19%	6,290	6,880		
		\$ 444,313	\$ 47,640	12.01%	\$ 493,301	\$ 96,628	24.36%	\$ 396,673	\$ 281,819		

The Shop and Facilities Management department is responsible for maintaining the District’s building, yard and grounds as well as all vehicles and equipment. In the current fiscal year, the District struggled with the HVAC system. This problem has been temporarily resolved, and a more permanent solution will be addressed as a part of the Facility Improvement Project.

For both 2026/27 and 2027/28, Fuel and Oil is the largest line item in the Shop and Facilities budget. We have increased the budget for gasoline to \$184,450 and \$200,128, respectively. Fuel prices have had extreme fluctuations this past year and remain high. Gasoline prices are very volatile and there are no substitutes for purchasing gasoline. Staff is proposing to continue improving fuel efficiency by updating the vehicle fleet, as indicated in the draft capital expenses budget below.

Previously, the District has not budgeted for Vehicle Repairs – Accidents, as the District is reimbursed by VCJPA for expenses, however by not budgeting for these expenses, the Shop and Facilities budgets are negatively impacted when accidents do occur. As a result, the District has budgeted \$20,000 each fiscal year for vehicle repairs.

Utilities have increased in the last few years and are budgeted with slight decreases in the proposed budget as staff tries to fine tune the utility expenses.

Community Outreach and Education

Object	Object Description	2026/27			2027/28			2025/26 Expense	
		Budgeted Expense	Increase/(Decrease) From 2025/26 Budget Dollar Amount		Budgeted Expense	Increase/(Decrease) From 2025/26 Budget Dollar Amount		Budgeted	Paid As Of 4/29/26
6114	Logo Clothing and Hats	\$ 430	\$ -	0.00%	\$ 447	\$ 17	4.00%	\$ 430	\$ 269
6144	Presentation Supplies	24,017	517	2.20%	24,545	1,045	4.45%	23,500	15,276
6145	Other Outreach and Education	25,000	-	0.00%	25,000	-	0.00%	25,000	18,593
6470	Printing Services	9,000	-	0.00%	9,200	200	2.22%	9,000	5,751
6530	Public Relations Newspaper	25,000	(15,000)	-37.50%	25,625	(14,375)	-35.94%	40,000	15,780
6532	Digital Advertising	140,000	75,000	115.38%	143,500	78,500	120.77%	65,000	65,000
6533	Radio Advertising	35,000	(9,000)	-20.45%	35,875	(8,125)	-18.47%	44,000	26,184
6534	Outdoor Advertising	50,000	(15,000)	-23.08%	51,250	(13,750)	-21.15%	65,000	56,015
6538	Open House	20,000	-	0.00%	-	(20,000)	-100.00%	20,000	950
6552	Communication/Notification System	9,803	(11,197)	-53.32%	10,017	(10,983)	-52.30%	21,000	9,803
6593	Booth Rental	5,500	-	0.00%	5,621	121	2.20%	5,500	3,880
		\$ 343,750	\$ 25,320	7.95%	\$ 331,080	\$ 12,650	3.97%	\$ 318,430	\$ 217,501

The District’s Community Outreach and Education programs aim to educate residents on how to protect themselves from mosquitoes and vector-borne diseases. This is the first tier of our Integrated Vector Management program and is achieved by raising awareness of the District’s programs, services, and activities through mass advertising, digital content, participation in local events, dissemination of brochures, newsletters, news releases, presentations to community groups and educating children in our local schools. For the coming year, the increase in the Community Outreach and Education Department’s budget reflects continued efforts to reach even more of the public.

The public relations budget (objects 6530-6534 above), which includes traditional and digital media, increases of \$36,000 for fiscal year 2026/27 and \$42,250 for fiscal year 2027/28, reflects a shift from self-managed vendor purchasing to engaging a professional media buyer. While this approach carries a higher upfront cost, it is expected to deliver greater value through more targeted, dynamic advertising and a more cohesive public outreach strategy across all District system communication channels.

The classroom programs aim to educate K-12 graders with interesting and interactive presentations that comply with current science curriculum standards. This is a great program that is very well received by students, teachers and parents. The goal is to teach the young people about mosquitoes and vectors and have them so excited about what they learned, they’ll go home and share the information with their families. The Other Outreach and Education account (object 6145 above) is for the classroom program, the budget has \$25,000 for each fiscal year budget, for education and classroom materials.

The District will be hosting the Open House on September 19, 2026. The event takes place every other year, at the District’s headquarter facilities and offers a glimpse into how the District protects public health through educational

displays, interactive games, presentations, and an equipment showcase. The 2026/27 budget includes \$20,000 in materials and supplies for the Open House.

Information Technology

Object	Object Description	2026/27			2027/28			2025/26 Expense	
		Budgeted Expense	Increase/(Decrease) From 2025/26 Budget		Budgeted Expense	Increase/(Decrease) From 2025/26 Budget		Budgeted	Paid As Of
			Dollar Amount	%		Dollar Amount	%	4/29/26	
6143	Printer Cartridges and Supplies	\$ 3,300	\$ 100	3.13%	\$ 3,400	\$ 200	6.25%	\$ 3,200	\$ 817
6252	Computers and Laptops	9,200	(2,800)	-23.33%	10,000	(2,000)	-16.67%	12,000	1,202
6253	Security Equipment	6,565	(3,435)	-34.35%	6,565	(3,435)	-34.35%	10,000	-
6254	Phone Equipment	600	-	0.00%	625	25	4.17%	600	-
6255	Computer Software	60,000	3,379	5.97%	62,000	5,379	9.50%	56,621	43,238
6256	Printers	4,600	75	1.66%	4,700	175	3.87%	4,525	-
6257	Computer Network and Storage	1,000	(500)	-33.33%	1,000	(500)	-33.33%	1,500	36
6259	Other Computer Equipment/Tools	4,200	1,200	40.00%	4,400	1,400	46.67%	3,000	1,836
6419	Other Professional Services -	-	-	#DIV/0!	-	-	#DIV/0!	-	-
6431	GIS Tracking System Maintenance	-	-	#DIV/0!	-	-	#DIV/0!	-	-
6432	Network and IT Consulting	75,600	(4,400)	-5.50%	76,000	(4,000)	-5.00%	80,000	72,319
6433	Remote Backup Service	1,200	200	20.00%	1,300	300	30.00%	1,000	-
6434	Financial System Maintenance	12,480	480	4.00%	12,979	979	8.16%	12,000	-
6435	Web Design, Hosting and	16,000	7,000	77.78%	17,500	8,500	94.44%	9,000	15,495
6436	Phone System	7,200	200	2.86%	8,000	1,000	14.29%	7,000	6,112
		\$ 201,945	\$ 1,499	0.75%	\$ 208,469	\$ 8,023	4.00%	\$ 200,446	\$ 141,055

The Information Technology department manages all District networks and computer systems, including finance software and mapping/GPS systems that support field operations. Other costs included in this budget include web hosting and design; maintenance of the GIS system; replacement computers, laptops and printers; telephone system; and our contract for IT services.

In fiscal year 2025/26, the District was approved for a CalOES grant which was budgeted for in the Administration budget. As a part of the grant funding, every employee in the District has received their new laptop, the building wiring has been updated, wireless access points have been improved and additional training on cyber security and computer documentation have been started.

The Network and IT Consulting account has decreased \$4,400 for 2026/27 and \$4,000 for 2027/28 as a result of the new IT Consultant contract. The new contractor provides the District with additional services, for a cost lower than the previous contract.

Capital Acquisitions 2026/27 and 2027/28 Budgets

Budgeted Capital Expenses

	2026/27 Budgeted Amount	2027/28 Budgeted Amount	Account 301-5900-
1/2 Ton full size utility bed truck	\$ 71,200		301-5900-6880
1/2 Ton full size utility bed truck	71,200		301-5900-6880
1/2 Ton midsize truck	43,100		301-5900-6880
ATV Quad	12,700		301-5900-6870
Argo ATV	47,000		301-5900-6870
Omni Bead Ruptor 24	10,000		301-5900-6351
Facility Improvement Project	9,620,000		301-5900-6484
1/2 Ton full size utility bed truck		\$ 76,696	301-5900-6880
1/2 Ton full size utility bed truck		76,696	301-5900-6880
1.5 to 2.5 Ton truck		106,500	301-5900-6880
Argo ATV		49,820	301-5900-6870
Facility Improvement Project		5,865,000	301-5900-6484
Carried Forward from 2025/26			
Anticipating no budget carry overs for 2025/26 capital purchases	-	-	
Total Budgeted Capital Expenses	\$ 9,875,200	\$ 6,174,712	

Transfers from General Fund

New assets, not in replacement program	\$ 9,875,200	\$ 6,174,712
New assets, carried forward from the prior year, not in replacement prog	-	-
Total Transfers from General Fund	\$ 9,875,200	\$ 6,174,712

Included in the 2026/27 budget are three trucks, two ATVs, lab equipment and the Facility Improvement Project. In the 2027/28 budget, are three additional trucks, one ATV and the Facility Improvement Project.

The cost to purchase these assets must also be covered by transfers from the General Fund to the Capital Fund. To fund the Facility Improvement Project, the District will also secure financing to fund a portion of the construction. For fiscal year 2026/27, the District will transfer \$9,875,200 and \$6,174,712 for 2027/28 from the General Fund.

For the Operations Department, the District anticipates purchasing three trucks for a total of \$185,500 to replace older models currently in the fleet, as well as an ATV Quad for \$12,700 and an Argo Amphibious ATV for \$47,000. For fiscal year 2027/28, the Operations Department is requesting an additional three trucks totaling \$259,892 and one Argo ATV for \$49,820, which will replace older models in the fleet.

The Lab is requesting to purchase a homogenizer for the lab in the 2026/27, which will allow the Lab to utilize smaller, less expensive tubes when testing mosquitoes and ticks. This will replace an older machine that was purchased in 2007. The new machine is quoted to be \$10,000.

The Facility Improvement Project is currently in the design phase. Staff anticipates the construction phase of the project will begin in fiscal year 2026/27, with an anticipated completion in fiscal year 2027/28. The transfers for the construction project are anticipated to be \$9,620,000 and \$5,865,000 for fiscal years 2026/27 and 2027/28, respectively.

General Fund Balance and Reserves

The District maintains several reserves and an unreserved fund balances in the General Fund. Staff is proposing adjusting the reserve accounts for fiscal year 2025/26, as detailed below. The Reserve Balance Details attachment #3, details all of the reserve calculations.

Fund Balance Classifications

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

- 1) **Nonspendables** classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. This classification represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact and assets not expected to be converted to cash, such as prepaids, notes receivable, and inventories are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.
- 2) **Restricted fund balances** classification includes amounts that can be spent only for the specific purposes stipulated by external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Examples include pension prefunding trust, grants or donations.
- 3) **Committed fund balances** have constraints imposed by formal action of the Board of Trustees which may be altered only by formal action of the Board of Trustees. Encumbrances and nonspendable amounts subject to Board commitments are included along with spendable resources. The Committed fund balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, which is the Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (for example, a resolution) that it employed to previously commit those amounts. Committed Fund Balance amounts also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Examples include funds committed for tax collection timing reserve and committed for public health emergencies.
- 4) **Assigned fund balance** classification includes amounts that are constrained by the District's intent that they be used for specific purposes, but are neither restricted nor committed. Such intent is expressed by the Board of Trustees or its designee and may be changed at the discretion of the Board of Trustees or its designee. This category includes encumbrances when it is the District's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of the Capital Replacement Fund which have not been restricted or committed. Examples of assigned fund balances include funds set aside for insurance, future capital replacements and capital projects.
- 5) **Unassigned Fund Balance** The Unassigned Fund Balance classification represents residual amounts not contained in any of the above four categories. This includes the residual balance in the General Fund. Unassigned amounts may be used for any legal purpose.

Reserve Balance Calculations

Nonspendable Inventory

Inventories are recorded as assets on the balance sheet and the nonspendable fund balance matches the balance of the inventory asset. This ensures that the District does not overstate its available spending capacity.

For the fiscal year 2026/27 and 2027/28 budgets, staff assumed this balance would remain unchanged, as this account offsets the inventory account.

Restricted for Pension Prefunding Trust (CEPPT)

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

As of April 2026, the balance in the District’s CEPPT account was \$2.3 million. Board policy 5080 indicates that the District should maintain an amount equal to between one and three years of annual payments to MCERA. Budgeted MCERA expenses for 2026/27 is \$966,216 and 2027/28 is \$1,043,995.

Committed for Tax Collection Timing Reserve

The great majority of the District’s revenues are collected by the two counties from the tax rolls and remitted to the District twice annually, at intervals of approximately six months. In order to continue operations between these widely spaced increments of revenue, the District must keep sufficient funds on hand to provide for the purchase of materials, services and to meet payroll. Additionally, even when the monies are deposited in the District’s bank accounts, the reporting of these amounts to the District is often delayed by several months due to workflow priorities at the County Department of Finance. The District cannot spend unrecognized revenues. Therefore, the District shall maintain in the General Fund, a minimum target fund balance equal to six months of the prior budget year’s actual expenditures in the General Fund, less substantial one-time, non-recurring expenditures for that year. For the fiscal year 2026/27 budget, the reserve for Tax Collection Timing is anticipated to increase \$45,046 to \$5,886,246. For the fiscal year 2027/28 the same reserve is expected to increase \$339,032 to \$6,225,278. This larger increase is due to increased expected expenses in 2027/28.

Committed for Public Health Emergencies

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

OLD METHOD:

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

PROPOSED METHOD:

In the case of a public health emergency, the district will set aside funds for 24 additional aerial applications and an additional 6 months ground support. The District will calculate the anticipated expenses for the following:

Temporary Staffing of eight employees for six months
Aerial Larvicide treatment for 1,000 acres
Aerial Adulticide treatment for 1,000 acres
Additional Materials (adulticides and larvicides)
Additional Field Equipment for eight employees (truck, personal computer, etc)
Lab Equipment and supplies for additional testing, traps and any miscellaneous expenses

With the proposed method, the reserves for 2026/27 and 2027/28 would decrease slightly to \$1,895,228 and \$1,947,745, respectively.

Assigned for Insurance (VCJPA)

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

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

For both fiscal years 2026/27 and 2027/28, staff calculated the reserve using similar balances to 2025/26. Staff does not expect a significant change in the Prudent Balance per VCJPA or the Member Contingency Fund Balance.

Assigned for Capital Facility Improvements Reserve

PROPOSED: The District has established the Capital Facility Improvement Reserve to support ongoing and future facility and infrastructure improvements. This reserve is for large scale, infrequent and non-routine expenses for facility repairs, infrastructure upgrades or new construction.

This reserve account will be funded with transfers of unassigned General Fund balances with a maximum of \$10,000,000.

Staff is proposing creating a committed fund balance, with an initial transfer of \$10,000,000 from unassigned. For both fiscal years 2026/27 and 2027/28, staff is proposing funding \$6 million dollars of the Facility Improvement Project.

Assigned for Capital Equipment Replacements

OLD METHOD:

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

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

The District committed an initial target balance of one million dollars (\$1 million) to the Capital Replacement Fund. The District will make annual replacement transfers of \$337,200. The District may create additional fund commitments or assignments as needed to set aside funds for acquisition of new (non-replacement) capital assets and projects.

PROPOSED METHOD:

The District shall maintain a committed fund balance for the replacement and acquisition of capital equipment and vehicles not associated with facility infrastructure, in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board guidance, and applicable provisions of the California Government Code. The reserve shall have a maximum balance of \$1,500,000, a target balance of approximately \$1,000,000.

The target reserve balance of \$1,000,000 is established based on the District's average annual capital equipment and vehicle expenditures of approximately \$500,000, with periodic replacement costs approaching \$800,000, and a fleet exceeding 55 vehicles with significant individual replacement values. This target is intended to provide sufficient funding capacity to accommodate cyclical replacement needs, absorb at least one year of elevated capital outlays, and address unforeseen or emergency equipment failures.

Unreserved Fund Balance

OLD METHOD:

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

PROPOSED METHOD:

Unreserved fund balance represents the net financial resources of a governmental fund that are available for appropriation and spending. This portion of fund balance is not restricted, committed or assigned for a specific or legally binding purpose. To the extent that the District has unreserved fund balance at June 30th of each year, the District will replenish reserve accounts in the following order:

1. Tax Collection Timing Reserve
2. Public Health Emergencies
3. Capital Equipment Replacements
4. Capital Facility Improvements

Using the proposed method, the reserve for 2025/26 would increase \$201,313 to the maximum of \$1,500,000. For fiscal years 2026/27 and 2027/28, staff does not anticipate using this reserve account, therefore, the balances will not require replenishment.

Attachments

1. List of Authorized and Funded Positions for 2026/27



Authorized Positions 2026/27

Classification	Total Emp	Department	Unit	Annual Salary			
				Step 1	Step 2	Step 3	Step 4
Regular Employees							
Administrative Clerk	1	ADMINISTRATION	General	\$ 67,638	\$ 71,198	\$ 74,946	\$ 78,890
Administrative Services Manager	1	ADMINISTRATION	Employment Agrmnt	\$ 164,452			\$ 191,809
Data Systems Specialist	1	ADMINISTRATION	Management/Conf.	\$ 109,849	\$ 115,630	\$ 121,716	\$ 128,122
District Manager	1	ADMINISTRATION	Contract				\$ 228,432
Executive Assistant/Board Clerk	1	ADMINISTRATION	Management/Conf.	\$ 92,597	\$ 97,470	\$ 102,600	\$ 108,000
Human Resources Technician (75% FTE)	1	ADMINISTRATION	Management/Conf.	\$ 62,805	\$ 66,111	\$ 69,590	\$ 73,253
Education Programs Specialist	1	COMMUNITY OUTREACH	General	\$ 98,200	\$ 103,369	\$ 108,809	\$ 114,536
Public Information Officer	1	COMMUNITY OUTREACH	Management/Conf.	\$ 120,417	\$ 126,755	\$ 133,427	\$ 140,449
Biologist (Unfilled)	1	LAB	General	\$ 118,425	\$ 124,658	\$ 131,219	\$ 138,125 (A)
Lead Biologist	1	LAB	General	\$ 124,337	\$ 130,881	\$ 137,770	\$ 145,021
Scientific Programs Manager	1	LAB	Management/Conf.	\$ 143,002	\$ 150,528	\$ 158,451	\$ 166,790
Assistant District Manager	1	OPERATIONS	Employment Agrmnt	\$ 171,602			\$ 200,148
Environmental Biologist (Unfilled)	1	OPERATIONS	General	\$ 115,207	\$ 121,271	\$ 127,653	\$ 134,372 (A)
Field Supervisor	3	OPERATIONS	General	\$ 121,925	\$ 128,342	\$ 135,097	\$ 142,207
Rodent Control Specialist	1	OPERATIONS	General	\$ 102,375	\$ 107,763	\$ 113,435	\$ 119,405
Source Reduction/Wastewater Spec.	1	OPERATIONS	General	\$ 102,375	\$ 107,763	\$ 113,435	\$ 119,405
Vector Control Technician	18	OPERATIONS	General	\$ 101,878	\$ 107,240	\$ 112,884	\$ 118,825
Mechanic/Facilities Assistant	1	SHOP	General	\$ 104,897	\$ 110,418	\$ 116,230	\$ 122,347
Mechanic/Facilities Manager	1	SHOP	Management/Conf.	\$ 116,372	\$ 122,496	\$ 128,944	\$ 135,730
Total Full-time Employees	37	(A) 2 Unfilled positions (interviews in process to replace Biologist)					
Total Part-time Employees	1						
Seasonals							
Seasonal/Hourly: Field Assistant	6	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26
Seasonal/Hourly: Lab Assistant	3	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26
Total Seasonal Employees	9						
Trustees							
Trustee (19 Filled and 5 Unfilled)		ADMINISTRATION	monthly	\$	100		

Attachments, continued

2. List of Authorized and Funded Positions for 2027/28



Authorized Positions 2027/28

Classification	Total Emp	Department	Unit	Annual Salary			
				Step 1	Step 2	Step 3	Step 4
Regular Employees							
Administrative Clerk	1	ADMINISTRATION	General	\$ 69,668	\$ 73,334	\$ 77,194	\$ 81,257
Administrative Services Manager	1	ADMINISTRATION	Employment Agrmnt	\$ 169,385			\$ 197,563
Data Systems Specialist	1	ADMINISTRATION	Management/Conf.	\$ 113,143	\$ 119,098	\$ 125,367	\$ 131,965
District Manager	1	ADMINISTRATION	Contract				\$ 234,142
Executive Assistant/Board Clerk	1	ADMINISTRATION	Management/Conf.	\$ 95,374	\$ 100,394	\$ 105,678	\$ 111,240
Human Resources Technician (75% FTE)	1	ADMINISTRATION	Management/Conf.	\$ 64,690	\$ 68,095	\$ 71,678	\$ 75,451
Education Programs Specialist	1	COMMUNITY OUTREACH	General	\$ 101,146	\$ 106,470	\$ 112,073	\$ 117,972
Public Information Officer	1	COMMUNITY OUTREACH	Management/Conf.	\$ 124,030	\$ 130,558	\$ 137,430	\$ 144,663
Biologist (Unfilled)	1	LAB	General	\$ 121,978	\$ 128,398	\$ 135,156	\$ 142,269 (A)
Lead Biologist	1	LAB	General	\$ 128,068	\$ 134,808	\$ 141,903	\$ 149,372
Scientific Programs Manager	1	LAB	Management/Conf.	\$ 147,292	\$ 155,044	\$ 163,204	\$ 171,794
Assistant District Manager	1	OPERATIONS	Employment Agrmnt	\$ 176,750			\$ 206,152
Environmental Biologist (Unfilled)	1	OPERATIONS	General	\$ 118,663	\$ 124,909	\$ 131,483	\$ 138,403 (A)
Field Supervisor	3	OPERATIONS	General	\$ 125,582	\$ 132,192	\$ 139,149	\$ 146,473
Rodent Control Specialist	1	OPERATIONS	General	\$ 105,446	\$ 110,996	\$ 116,838	\$ 122,987
Source Reduction/Wastewater Spec.	1	OPERATIONS	General	\$ 105,446	\$ 110,996	\$ 116,838	\$ 122,987
Vector Control Technician	18	OPERATIONS	General	\$ 104,934	\$ 110,457	\$ 116,271	\$ 122,390
Mechanic/Facilities Assistant	1	SHOP	General	\$ 108,044	\$ 113,730	\$ 119,716	\$ 126,017
Mechanic/Facilities Manager	1	SHOP	Management/Conf.	\$ 119,863	\$ 126,171	\$ 132,812	\$ 139,802
Total Full-time Employees	37	(A) 2 Unfilled positions (interviews in process to replace Biologist)					
Total Part-time Employees	1						
Seasonal Employees							
Seasonal/Hourly: Field Assistant	6	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26
Seasonal/Hourly: Lab Assistant	3	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26
Total Seasonal Employees	9						
Trustees							
Trustee (19 Filled and 5 Unfilled)		ADMINISTRATION	monthly	\$	100		

Reserve Balance Details

3. Reserve Balance Details and Calculations.

Marin/Sonoma Mosquito & Vector Control District
Reserve Balances

Reserve Balances

Summary	Per Audit 2023/24	Per Audit 6/30/2025	Budgeted 2025/26	Budgeted 2026/27 estimated	Budgeted 2027/28 estimated
101-3120 Nonspendable Inventory	\$ 168,058	\$ 327,330	\$ 327,330	\$ 327,330	\$ 327,330
101-3170 Restricted for Pension prefunding trust	1,925,747	2,127,331	2,333,456	2,333,456	2,333,456
101-3150 Committed for Tax Collection Timing Reserve	5,059,577	5,161,102	5,841,201	5,886,246	6,225,278
101-3160 Committed for Public Health Emergencies	2,023,831	2,064,441	1,851,864	1,895,228	1,947,745
101-3130 Assigned for Insurance (VCJPA)	904,732	964,796	1,035,525	1,035,525	1,035,525
Assigned for Capital Facility Improvements	-	-	10,000,000	7,424,923	1,614,036
301-3140 Assigned for Capital Equipment Replacements	1,133,298	1,296,050	1,500,000	1,500,000	1,500,000
101-3180 Unassigned	8,630,011	10,274,073	2,143,947	-	-
301-3180 Unassigned	-	-	(2,636)	-	-
101-3190 Net Income (reallocated to reserves)	2,207,116	2,569,874	257,420	-	-
301-3190 Net Income (reallocated to reserves)	-	-	138,503	-	-
Total Fund Balances	\$ 22,052,369	\$ 24,784,997	\$ 25,426,610	\$ 20,402,707	\$ 14,983,370
Change from PY			As of 4/30/26	\$6m to construction	\$6m to construction

Reserve Balance Calculations

Nonspendable Inventory

Inventories are recorded as assets on the balance sheet and the nonspendable fund balance matches the balance of the inventory asset. This ensures that the District does not overstate its available spending capacity.

	Per Audit 2023/24	Per Audit 6/30/2025	Anticipate 2025/26	Anticipate 2026/27	Anticipate 2027/28
Account 101-1320	168,058	327,330	327,330	327,330	327,330
			estimate same a prior year	estimate same a prior year	estimate same a prior year

Restricted for Pension Prefunding Trust (CEPPT)

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

	Per Audit 2023/24	Per Audit 6/30/2025	2025/26 (As of 4/29/26)	2026/27	2027/28
Beginning Balance	1,774,686.38	1,925,746.62	2,127,330.59	2,333,456.26	2,333,456.26
Deposit	-	-	-	-	-
Gain/ (Loss)	151,060.24	201,583.97	206,125.67	-	-
End of Year Balance in Account 101-1180	1,925,746.62	2,127,330.59	2,333,456.26	2,333,456.26	2,333,456.26

Committed for Tax Collection Timing Reserve

formerly General Fund Assignment to Provide Working Capital during the "No Income Period"

The great majority of the District's revenues are collected by the two counties from the tax rolls and remitted to the District twice annually, at intervals of approximately six months. In order to continue operations between these widely spaced increments of revenue, the District must keep sufficient funds on hand to provide for the purchase of materials, services and to meet payroll. Additionally, even when the monies are deposited in the District's bank accounts, the reporting of these amounts to the District is often delayed by several months due to workflow priorities at the County Department of Finance. The District cannot spend unrecognized revenues. Therefore, the District shall maintain in the General Fund, a minimum target fund balance equal to six months of the prior budget year's actual expenditures in the General Fund, less substantial one-time, non-recurring expenditures for that year.

	Per Audit 2023/24	Per Audit 6/30/2025	Budget 2025/26	Budget 2026/27	Budget 2027/28
General Fund expenses	\$ 10,808,554	\$ 10,113,991	\$ 12,883,051	\$ 21,739,692	\$ 18,652,756
Less transfers for Capital Assets	\$ (559,400)	\$ 331,213	\$ (1,063,650)	\$ (9,967,200)	\$ (6,202,200)
Less: One-time transfer to CEPPT	\$ -	\$ -	\$ -	\$ -	\$ -
Less: One-time transfer to CERBT	\$ (130,000)	\$ (123,000)	\$ (137,000.00)	\$ -	\$ -
Net on-going General Fund Expenditures	\$ 10,119,154	\$ 10,322,204	\$ 11,682,401	\$ 11,772,492	\$ 12,450,556
50% (6 months) Assignment	\$ 5,059,577	\$ 5,161,102	\$ 5,841,201	\$ 5,886,246	\$ 6,225,278

Reserve Balance Details, continued

1. List of Authorized and Funded Positions for 2027/28

Committed for Public Health Emergencies

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

OLD METHOD:

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

PROPOSED METHOD:

In the case of a public health emergency, the district will set aside funds for 24 additional aerial applications and an additional 6 months ground support. The District will calculate the anticipated expenses for the following:

- Temporary Staffing of eight employees for six months
- Aerial Larvicide treatment for 1,000 acres
- Aerial Adulticide treatment for 1,000 acres
- Additional Materials (adulticides and larvicides)
- Additional Field Equipment for eight employees (truck, personal computer, etc)
- Lab Equipment and supplies for additional testing, traps and any miscellaneous expenses

OLD METHOD:

	Per Audit 2023/24	Per Audit 6/30/2025
General and Capital Fund anticipated expenses		10,113,991
Add back capital expenses		331,213
Total General Fund Expenditures estimated	10,249,154	10,445,204
Less: One-time transfer to CEPPT	-	-
Less: One-time transfer to CERBT	(130,000)	(123,000)
Net on-going General Fund Expenditures	10,119,154	10,322,204
20% Public Health Emergency Commitment	\$ 2,023,831	\$ 2,064,441

PROPOSED METHOD:

Public Health Emergency Itemization	Budget 2025/26	Budget 2026/27	Budget 2027/28
8 Temporary Staffing for 6 Months	\$ 224,640	\$ 224,640	\$ 224,640
Aerial Larvicide 12 applications of 1,000 acre treatments	\$ 360,000	\$ 360,000	\$ 360,000
Aerial Adulticide 12 applications of 1,000 acre treatments	\$ 360,000	\$ 360,000	\$ 360,000
Additional Materials (adulticides/larvicides)	\$ 238,644	\$ 250,588	\$ 263,105
8 Field Equipment (trucks, personal computers, employee onboarding etc)	\$ 568,580	\$ 600,000	\$ 640,000
Lab Equipment (Testing, Traps, misc)	\$ 100,000	\$ 100,000	\$ 100,000
	\$ 1,851,864	\$ 1,895,228	\$ 1,947,745

Assigned for Insurance (VCJPA)

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

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

	Per Audit 2023/24	Per Audit 6/30/2025	2025/26 (as of 3/31/26)	Anticipate 2026/27	Anticipate 2027/28
Prudent Balance per VCJPA	\$ 1,062,834	\$ 1,064,296	\$ 1,193,458	\$ 1,200,000	\$ 1,200,000
Member Contingency Fund Balance	904,732	964,796	1,035,525	\$ 1,035,525	\$ 1,035,525
Percent Funded	85.12%	90.65%	86.77%	86.29%	86.29%
				<i>estimated</i>	<i>estimated</i>
Deposit with VCJPA (Accounts 101-1170 and 101-3130)	904,732	964,796	1,035,525	1,035,525	1,035,525

Reserve Balance Details, continued

Assigned for Capital Facility Improvements Reserve

The District has established the Capital Facility Improvement Reserve to support ongoing and future facility and infrastructure improvements. This reserve is for large scale, infrequent and non-routine expenses for facility repairs, infrastructure upgrades or new construction. This reserve account will be funded with transfers of unassigned General Fund balances with a maximum of \$10,000,000.

	Per Audit 2023/24	Per Audit 6/30/2025	Budget 2025/26	Anticipate 2026/27	Anticipate 2027/28
Beginning Balance	-	-	10,000,000	10,000,000	7,424,923
Transfer from Unassigned			-	3,424,923	189,114
Transfers to Capital Fund			-	(6,000,000)	(6,000,000)
Ending Balance	-	-	10,000,000	7,424,923	1,614,036

Assigned for Capital Equipment Replacements

OLD METHOD:

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

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

The District committed an initial target balance of one million dollars (\$1 million) to the Capital Replacement Fund. The District will make annual replacement transfers of \$337,200. The District may create additional fund commitments or assignments as needed to set aside funds for acquisition of new (non-replacement) capital assets and projects.

PROPOSED METHOD:

The District shall maintain a committed fund balance for the replacement and acquisition of capital equipment and vehicles not associated with facility infrastructure, in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board guidance, and applicable provisions of the California Government Code. The reserve shall have a maximum balance of \$1,500,000, a target balance of approximately \$1,000,000.

The target reserve balance of \$1,000,000 is established based on the District's average annual capital equipment and vehicle expenditures of approximately \$500,000, with periodic replacement costs approaching \$800,000, and a fleet exceeding 55 vehicles with significant individual replacement values. This target is intended to provide sufficient funding capacity to accommodate cyclical replacement needs, absorb at least one year of elevated capital outlays, and address unforeseen or emergency equipment failures.

	Per Audit 2023/24	Per Audit 6/30/2025	Budget 2025/26	Budget 2026/27	Budget 2027/28
Future Capital Equipment Replacement	1,133,298	1,298,687	1,500,000	1,500,000	1,500,000

Unreserved Fund Balance

OLD METHOD:

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

PROPOSED METHOD:

Unreserved fund balance represents the net financial resources of a governmental fund that are available for appropriation and spending. This portion of fund balance is not restricted, committed or assigned for a specific or legally binding purpose. To the extent that the District has unreserved fund balance at June 30th of each year, the District will replenish reserve accounts in the following order:

1. Tax Collection Timing Reserve
2. Public Health Emergencies
3. Capital Equipment Replacements
4. Capital Facility Improvements

PRELIMINARY BUDGET REVIEW

Fiscal Years 2026/27 and 2027/28

Operating and Capital Budgets

Presented to the Board of Trustees

May 20, 2026

Peter Bonkrude
District Manager

Liz Garcia
Administrative Services Manager

MARIN / SONOMA
*Mosquito & Vector
Control District*

Established 1915

Today's review

1

Two-year summary

Totals and what they mean

2

Operating revenues

Where the District's money comes from

3

Salaries, benefits, pension

MOU, MCERA rates, the PEPRA shift

4

Departments

DM/Admin, Lab, Field Ops, Shop, Outreach, IT

5

Capital & Facility Project

Vehicles, equipment, construction phase

6

Reserves

Fund balance framework and proposed changes

7

Bottom line, risks, next steps

Operating position vs. capital draw

Two-year summary — General and Capital Funds

This budget was prepared in accordance with Board Policy 4100 and reviewed by the Finance and Executive Committees. Operating revenues exceed operating expenses in both years. The total shortfall in each year is driven entirely by transfers to the Capital Fund for the Facility Improvement Project.

FY 2026/27

Total Revenues (less transfers)	\$12,750,590
Total Expenses (less transfers)	<u>(\$21,647,692)</u>
Net Result, with Capital	<u>(\$8,897,102)</u>
General Fund Operating Result (no capital)	\$976,098
Transfers for Capital Items	<u>\$9,875,200</u>
Reserves / additional funding to use	\$8,897,102

FY 2027/28

Total Revenues (less transfers)	\$13,033,219
Total Expenses (less transfers)	<u>(\$18,625,268)</u>
Net Result, with Capital	<u>(\$5,592,049)</u>
General Fund Operating Result (no capital)	\$580,633
Transfers for Capital Items	<u>\$6,174,712</u>
Reserves / additional funding to use	\$5,592,049

What's shaping these two budgets

Facility Improvement Project

Design phase completing. Construction phase begins 2026/27 with anticipated completion in 2027/28. Transfers: \$9.88M (FY 26/27) and \$6.17M (FY 27/28). Funding from reserves plus additional financing.

PEPRA replaces Classic

Six employees retired in the past 18 months — all Classic, all with longevity. Each replaced by a PEPRA hire at lower steps and no longevity. Salaries and benefits decrease in both proposed years.

Contracts and renegotiations

New IT consultant (more services, lower cost). Lower-cost actuary, copier, legal. MOU with Teamsters Local expires April 1, 2028 — 2027/28 includes \$20K legal + \$25K consulting for negotiations.

Insurance trajectory (VCJPA)

Premium pressure continues. FY 26/27: +6.5% Workers' Comp, +12% General Liability, +4.3% Auto, +13% Group Property. FY 27/28 budgeted at similar or slightly higher rates.

Data Systems Specialist on board

Position filled March 2026; cost offset by a vacant reclassified position. Cross-functional support: IT, GIS analysis, and data management across departments.

Open House — September 19, 2026

Biennial event returns. \$20,000 in materials and supplies budgeted in FY 26/27. Public-facing showcase of the Integrated Vector Management Program.

Operating revenues hold and grow modestly

\$12.75M

FY 2026/27 total revenue
+3.37% over FY 25/26 budget

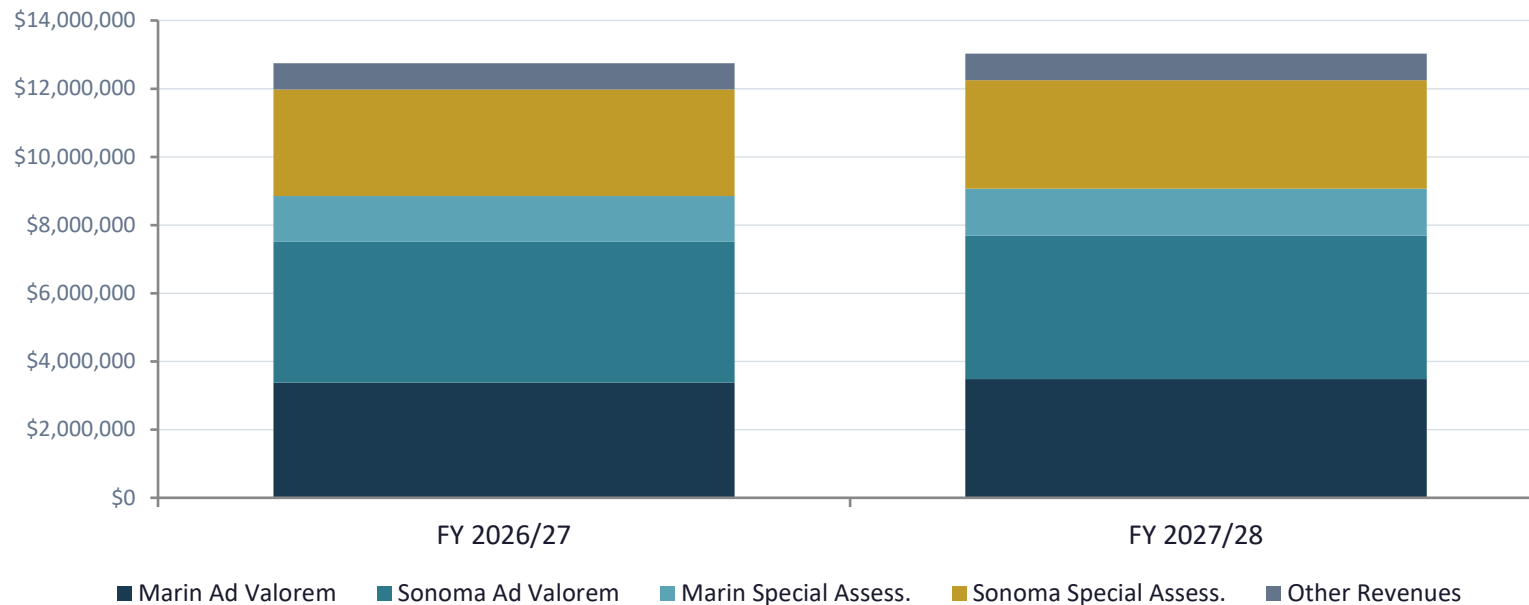
\$13.03M

FY 2027/28 total revenue
+5.66% over FY 25/26 budget

94%

of revenue from property tax + assessments
Ad Valorem + Special Assessments (FY 26/27)

Revenue mix, both years



Key drivers

- Property values rising slower than past 4% pace, but still positive.
- Marin median home: \$1.5M (flat). Sonoma median: \$815K (-0.69%).
- Assessment District #1 capped at \$12/parcel — flat.
- Assessment District #2 CPI escalator: \$33.10 → \$34.04 (Zone A), \$31.66 → \$32.56 (Zone B). Engineer's calculation not yet final.
- Interest earnings conservatively budgeted at \$400K both years.

Revenue detail by source

Source	FY 2026/27	Δ vs FY 25/26	FY 2027/28	Δ vs FY 25/26
Marin Ad Valorem Taxes	\$3,382,815	+3.25%	\$3,483,589	+6.33%
Marin Special Benefit Assessments	<u>\$1,346,138</u>	+0.13%	<u>\$1,373,060</u>	+2.14%
Total Marin County	\$4,728,953	+2.35%	\$4,856,649	+5.11%
Sonoma Ad Valorem Taxes	\$4,122,596	+13.51%	\$4,207,149	+15.84%
Sonoma Special Benefit Assessments	<u>\$3,123,688</u>	+0.43%	<u>\$3,186,161</u>	+2.43%
Total Sonoma County	\$7,246,284	+7.47%	\$7,393,310	+9.66%
Total Taxes and Assessments	\$11,975,237	+5.39%	\$12,249,959	+7.81%
Investment Earnings	\$400,000	0.00%	\$400,000	0.00%
Miscellaneous Services	\$302,400	+8.00%	\$323,568	+15.56%
Grant Revenue	\$0	-100% (CalOES grant complete)	\$0	—
All Other	<u>\$70,953</u>	-3.97%	<u>\$57,692</u>	-21.92%
TOTAL GENERAL FUND REVENUE	<u>\$12,748,590</u>	+3.37%	<u>\$13,031,219</u>	+5.66%

Salaries and benefits — slight decreases both years

37

regular full-time positions

+1 three-quarter, 9 seasonal

2

vacancies in active recruitment

Biologist + Environmental Biologist

3%

COLA for represented staff

Per current Teamsters MOU

-\$71K

Salary & Benefits decrease vs FY 25/26 (Yr 1)

Driven by PEPPRA replacements

Contracts & assumptions

MOU (Teamsters Local)

Signed Aug 14, 2024 — expires April 1, 2028.
3% COLA + step + longevity built into both years.
Boot allowance \$400; Wellness \$750.

Assistant Manager & ASM contracts

Board-approved June 11, 2025 — expire April 1, 2029.
3% COLA + step + longevity.

District Manager contract

Expires March 31, 2028. CPI tied to SF-Oakland-San Jose Urban Wage Earners (BLS). April figure releases May 2026;
2.5% assumed both years.

Medical premiums

10% increase budgeted both years (calendar-year pricing).

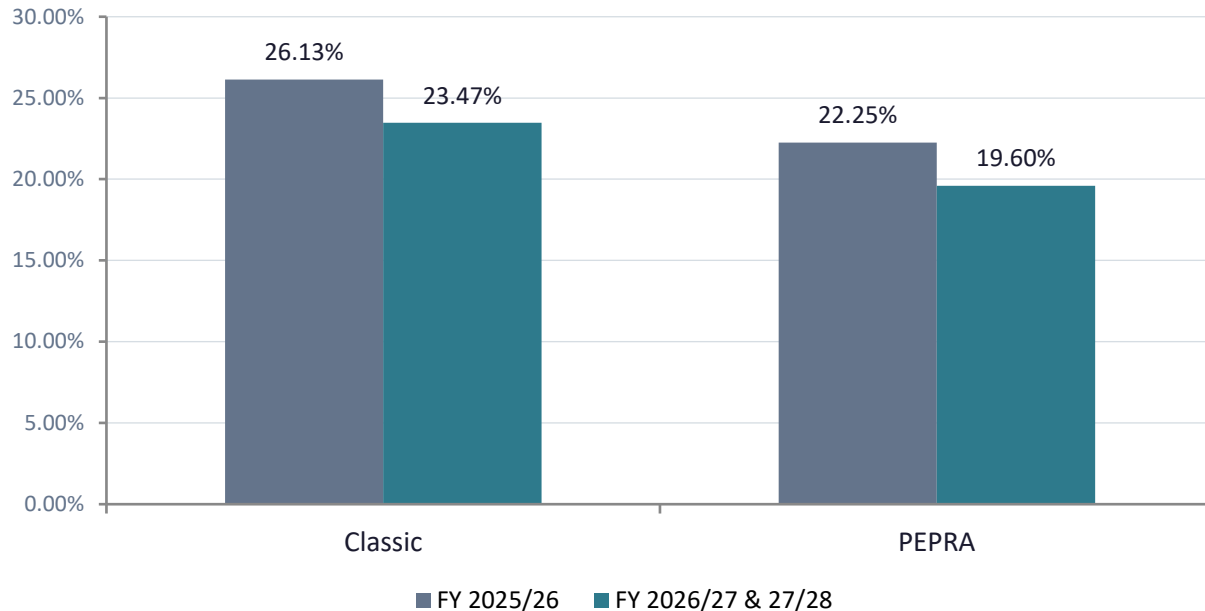
CERBT

No contribution either year per actuary;
closed fund (9 current employees eligible).

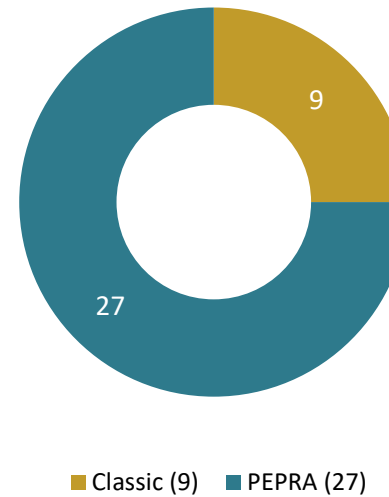
Pension: rates ease, and the workforce mix is shifting

MCERA is the District's pension system — a California 1937 Act plan. Members are either "Classic" (hired before 2013, higher benefit, higher rate) or "PEPRA" (hired after, lower benefit, lower rate). As Classic employees retire, they are replaced with PEPRA hires, lowering the District's overall pension expense.

MCERA rates — District share (FY 26/27 → 27/28 held flat)



Tier mix today



6 retirements

in the past 18 months

All Classic, all with longevity pay. Each replaced by a PEPRA hire at a lower step — driving down both pension cost and salary cost.

Per MOU, employees pay 1.75% of the MCERA contribution; District pays the balance of employer cost. Two currently vacant positions are budgeted as Classic. FY 27/28 uses the same MCERA rates as FY 26/27

Administrative Services

Finance Professional Services

New actuary selected after three quotes. Savings: \$22,125 (FY 26/27) and \$16,500 (FY 27/28) on the GASB 75 biennial valuation.

Human Resources Professional Services

FY 27/28 increase: \$20,000 legal + \$25,000 consulting to support MOU renegotiation (expires April 1, 2028).

Insurance (VCJPA)

FY 26/27 +8.63% to \$546,261. FY 27/28 +16.98% to \$588,215. Property & liability lines driving the increases.

Travel — conferences

FY 27/28 higher because variation in conference locations (flights required); FY 26/27 in Sacramento (drive).

Transfers Out to Capital Fund

\$9,875,200 (FY 26/27) and \$6,174,712 (FY 27/28) — the Facility Improvement Project plus vehicles and equipment.

Department totals (non-personnel)

FY 2026/27

\$11,018,839

includes \$9.88M transfer

FY 2027/28

\$7,403,549

includes \$6.17M transfer

Excluding capital transfers, ongoing administrative operating costs decrease in FY 26/27 (–\$216K vs. budgeted) and stay roughly flat in FY 27/28.

Trustee compensation: \$100/month × 19 filled positions (5 unfilled).

Laboratory

Mosquito and vector surveillance, disease testing, and scientific analyses. The Lab maintains fixed-location adult mosquito traplines across Marin and Sonoma to monitor distribution, abundance, invasive species, and disease.

Disease testing

FY 26/27: \$28,500 (+7.55%). FY 27/28: \$30,000 (+13.21%). On-site testing continues to expand annually.

Lab equipment maintenance

Increased to support routine service on the new KingFisher Duo Prime (extraction) and QuantStudio 5 (PCR).

New homogenizer (capital, FY 26/27 — \$10,000)

Replaces a 2007 machine. Enables smaller, less expensive tubes for mosquito and tick testing.

Lab non-personnel

\$62,185

FY 2026/27 +26.17%

\$59,917

FY 2027/28 +21.57%

Lab staffing

- 1** Biologist (vacant — recruiting)
- 1** Lead Biologist
- 1** Scientific Programs Manager
- 3** Seasonal Lab Assistants

Field Operations

Implements the District's Integrated Vector Management Program in the field — public education, mosquito surveillance, mosquito control, yellow jacket response, and the rodent program.

Control products	Aerial Application — helicopter & UAS	Aerial Surveillance — swimming pools
<p>+5.14% / +10.55% FY 26/27 / FY 27/28</p> <p>Vendors forecasting ~3.5% price increases, more service requests, and refined estimates of larvicide/adulticide formulations and volumes.</p> <hr/> <p>\$1,032,050 / \$1,085,090</p>	<p>+6.67% / +13.33% FY 26/27 / FY 27/28</p> <p>Costs for UAS treatments now incorporated into the Aerial Application budget. Drone (UAS) use expanding for both surveillance and control.</p> <hr/> <p>\$240,000 / \$255,000</p>	<p>+50.00% / +50.00% FY 26/27 / FY 27/28</p> <p>Pool surveillance flights to identify potential breeding sources. Modest dollar amount; large percentage reflects low FY 25/26 base.</p> <hr/> <p>\$30,000 / \$30,000</p>

Field Operations total (non-personnel)			
FY 2026/27	\$1,395,311	+6.85%	FY 2027/28 \$1,466,257 +12.28%

Shop & Facilities

Maintains the building, yard, grounds, and the District's vehicle and equipment fleet. The HVAC issue from the current year has been temporarily resolved; a permanent fix is part of the Facility Improvement Project.

Fuel and Oil — largest single line

\$184,450 (FY 26/27) and \$200,128 (FY 27/28). Gasoline prices remain volatile with no substitute available. Fleet replacement plan helps offset over time.

Vehicle Repairs — Accidents (new \$20K line)

Previously unbudgeted; VCJPA reimburses, but timing hits the department. Now budgeted at \$20,000/year for predictability.

Vehicles and Trailers (maintenance)

\$81,185 / \$87,320. Reflects aging fleet that the capital plan begins replacing.

Utilities

Trending higher in recent years; budget reflects slight reductions as staff fine-tune usage.

Shop & Facilities total

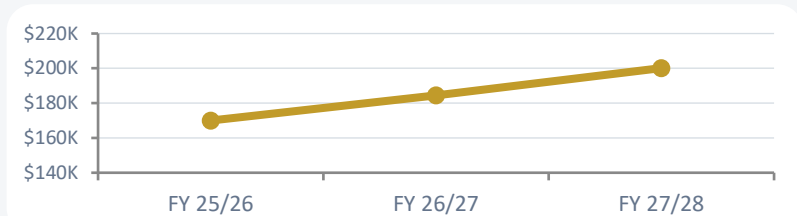
\$444,313

FY 2026/27 +12.01%

\$493,301

FY 2027/28 +24.36%

Fuel and oil trajectory



Community Outreach & Education

Tier one of the District's Integrated Vector Management Program — educating residents on how to protect themselves through advertising, digital content, community events, brochures, presentations, and the K-12 classroom program.

Shift to a professional media buyer

+\$36,000 / +\$42,250

Public Relations budget (lines 6530–6534) shifts from self-managed vendor purchasing to a professional media buyer. Higher upfront cost; expected to produce more targeted, dynamic advertising and a more cohesive outreach strategy across channels.

Open House — September 19, 2026

\$20,000 budgeted

Biennial public event at District headquarters. Educational displays, interactive games, presentations, and equipment showcase. Free, family-friendly, designed to make the District's work visible to the communities it serves.

K-12 Classroom Program

\$25,000 each year

Interactive presentations aligned with current science curriculum standards. The goal: get students excited enough about mosquitoes and vectors that they take the message home.

Department total: **\$343,750** (FY 26/27, +7.95%) **\$331,080** (FY 27/28, +3.97%)

Information Technology

Manages networks, computer systems, finance software, and the mapping/GPS systems that support field operations. Also covers web hosting, GIS maintenance, replacement hardware, telephones, and the IT services contract.

New IT consultant contract

Network & IT Consulting line decreases \$4,400 (FY 26/27) and \$4,000 (FY 27/28). More services at a lower cost than the prior contract.

CalOES Cybersecurity Grant — completed

FY 25/26 grant (\$216,000) funded new laptops for every employee, building wiring updates, improved wireless access points, and cybersecurity training. No grant anticipated next two years.

Web design, hosting, and maintenance

\$16,000 / \$17,500 — supports ongoing website refresh and route-display work.

Computer Software

\$60,000 / \$62,000 — covers M365, finance system, GIS licensing, and core operational platforms.

IT total

\$201,945

FY 2026/27 +0.75%

\$208,469

FY 2027/28 +4.00%

Roughly flat budget reflects the post-grant baseline: new IT contract savings absorb routine cost increases elsewhere in the department.

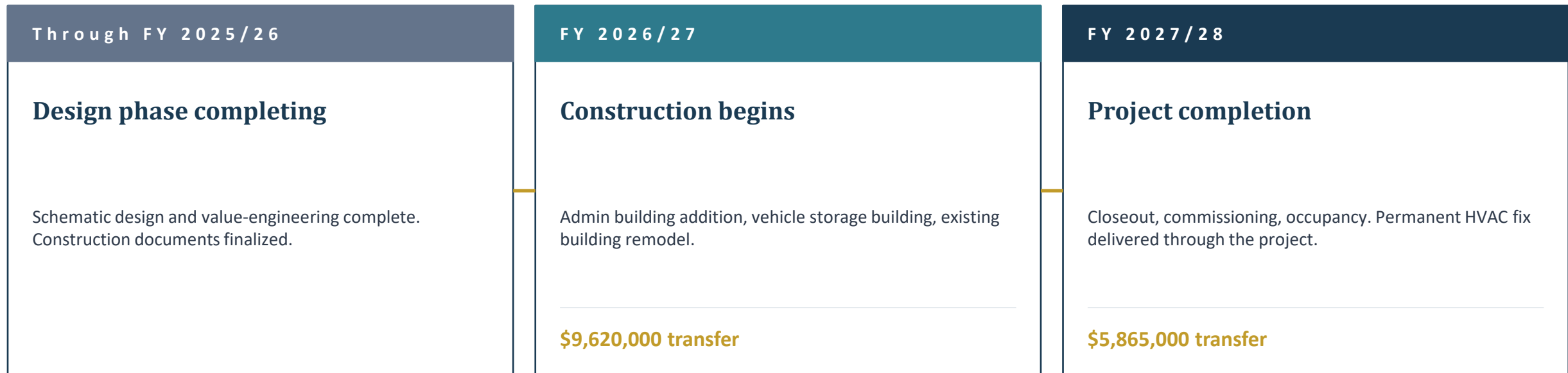
Capital acquisitions — two-year plan

FY 2026/27	\$9,875,200	FY 2027/28	\$6,174,712
● ½-ton full size utility bed truck	\$71,200	● ½-ton full size utility bed truck	\$76,696
● ½-ton full size utility bed truck	\$71,200	● ½-ton full size utility bed truck	\$76,696
● ½-ton midsize truck	\$43,100	● 1.5- to 2.5-ton truck	\$106,500
● ATV Quad	\$12,700	● Argo Amphibious ATV	\$49,820
● Argo Amphibious ATV	\$47,000	● Facility Improvement Project	\$5,865,000
● Omni Bead Ruptor 24 (lab homogenizer)	\$10,000		
● Facility Improvement Project	\$9,620,000		

All capital purchases funded by transfers from the General Fund. Facility Improvement Project is the dominant item in both years; the District will also secure financing for a portion of the construction cost.

Facility Improvement Project

The District's largest capital undertaking. Currently in design. Construction expected to begin FY 2026/27 and complete in FY 2027/28. Funded by a combination of reserves and additional financing.



\$15.49M total construction-related transfers over both budget years • *funded by reserves + additional financing*

Fund balance framework — five classifications

Governmental accounting classifies fund balance from most restricted to least restricted. The District uses all five categories. This framing matters for the proposed reserve changes that follow.

1	Non-spendable	Not in spendable form (e.g., inventory).
2	Restricted	External constraint — creditors, grantors, law. Example: CEPPT pension prefunding trust.
3	Committed	Board-imposed by formal action; can only be changed by the same formal action. Example: Tax Collection Timing, Public Health Emergencies.
4	Assigned	District intent for a specific purpose, but not formal commitment. Example: VCJPA insurance, Capital Facility Improvements, Capital Equipment.
5	Unassigned	Residual General Fund balance. Available for any legal purpose. Replenishes assigned/committed reserves first when surplus exists.

Proposed reserve policy changes

Staff is recommending updates to four reserve calculations. Each is summarized below; full detail is in the Reserve Balance Details attachment.

Public Health Emergencies

OLD: 20% of prior-year G/F expenditures

PROPOSED: Itemized: 8 temporary staff for 6 months; 12 aerial larvicide + 12 aerial adulticide treatments (1,000 acres each); additional materials, equipment, lab supplies

Impact: \$1.90M (FY 26/27) / \$1.95M (FY 27/28) — slight decrease from FY 24/25 \$2.06M

Capital Facility Improvements (NEW)

OLD: Did not exist

PROPOSED: New committed reserve. Funded with transfers from unassigned General Fund balance. Maximum balance \$10M. Initial transfer of \$10M from unassigned.

Impact: \$7.42M (FY 26/27) / \$1.61M (FY 27/28) — drawing down to fund the Facility Project

Capital Equipment Replacements

OLD: Target \$1M; annual transfer \$337,200; tied to 2039-40 study

PROPOSED: Committed fund balance. Target \$1M, maximum \$1.5M. Based on ~\$500K average annual capital, periodic costs up to \$800K, fleet of 55+ vehicles.

Impact: \$1.5M maintained both years – slight increase from FY 24/25 \$1.3M

Unreserved Fund Balance

OLD: 25%–50% of prior year actuals

PROPOSED: Residual amount, replenishes other reserves in priority order: Tax Collection Timing → Public Health Emergencies → Capital Equipment Replacements → Capital Facility Improvements.

Impact: No unallocated unreserved fund balance anticipated in either budget year

Reserve balances — where we stand

Reserve Category	Per Audit 6/30/2025	Budgeted 2025/26	Budgeted 2026/27	Budgeted 2027/28
Nonspendable Inventory	\$327,330	\$327,330	\$327,330	\$327,330
Restricted — Pension Prefunding Trust (CEPPT)	\$2,127,331	\$2,333,456	\$2,333,456	\$2,333,456
Committed — Tax Collection Timing Reserve	\$5,161,102	\$5,841,201	\$5,886,246	\$6,225,278
Committed — Public Health Emergencies	\$2,064,441	\$1,851,864	\$1,895,228	\$1,947,745
Assigned — Insurance (VCJPA)	\$964,796	\$1,035,525	\$1,035,525	\$1,035,525
Assigned — Capital Facility Improvements	—	\$10,000,000	\$7,424,923	\$1,614,036
Assigned — Capital Equipment Replacements	\$1,296,050	\$1,500,000	\$1,500,000	\$1,500,000
Unassigned and Current Year Net Income	\$12,843,947	\$2,527,234	—	—
Total Fund Balances	\$24,784,997	\$25,426,610	\$20,402,707	\$14,983,370

Total fund balances decline as planned to fund the Facility Improvement Project — roughly \$6M moves from reserves to construction in each of the two budget years.

BOTTOM LINE

Operations are sound. The capital plan draws down reserves as designed.

FY 2026/27 OPERATING RESULT

+\$976,098

Revenues exceed operating expenses

FY 2027/28 OPERATING RESULT

+\$580,633

Continued operating positive

RESERVES DRAWN FOR CAPITAL

\$14.49M

Two-year total — primarily Facility Improvement Project

The two-year budget continues the District's services without compromising operations, while executing a large capital commitment. The shortfalls shown on the transmittal are entirely a function of planned transfers to the Capital Fund — not an operating deficit.

Risks and watch items

MOU expires April 1, 2028

FY 27/28 includes \$20K legal + \$25K consulting. Outcome of negotiations will shape FY 28/29 forward and is the largest unknown beyond this budget.

MCERA rates assumed flat for FY 27/28

Same rates as FY 26/27 carried forward. Actual rates will be set by MCERA's annual actuarial study; movement in either direction is possible.

Insurance trajectory (VCJPA)

Property and general liability lines continue rising at double-digit rates. Two consecutive years of substantial increases now budgeted; trend bears watching.

Fuel volatility

No substitute for gasoline. Prices remain elevated and volatile. Capital plan accelerates fleet turnover for efficiency, but partial mitigation only.

Facility Project execution

Large capital undertaking. Construction-period risk in scope, schedule, and cost. Financing structure to be finalized.

CPI assumption for DM contract

BLS April CPI-W (SF-Oakland-San Jose) releases May 2026. Budget uses a 2.5% placeholder; small absolute exposure, but may be worth a reconciliation entry once published.

Next steps

<p>May 20, 2026</p>	<p>Preliminary Budget Review (today)</p> <p>Board reviews this draft. Staff captures feedback and direction.</p>
<p>May – June 2026</p>	<p>Reconciliation & Refinement</p> <p>Final SCI assessment engineer calculations integrated. Any board-directed adjustments incorporated.</p>
<p>June 17, 2026</p>	<p>Adopted Budget Consideration</p> <p>Final budget brought back to the Board for adoption. Adopted budget effective July 1, 2026.</p>
<p>Quarterly, FY 26/27 forward</p>	<p>Budget-to-Actuals Reporting</p> <p>Routine variance reporting, with Facility Improvement Project tracked separately.</p>

DISCUSSION

Questions, direction, and feedback

Marin/Sonoma Mosquito & Vector Control District

Peter Bonkrude, District Manager

Liz Garcia, Administrative Services Manager

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

ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2026/27

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

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

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

WHEREAS, the Board of Trustees considered the proposed budget on May 20, 2026 and, after consideration, now wishes to adopt a final year budget for the 2026/27 fiscal year.

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

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

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 10, 2025, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Vote Totals:				

ATTEST:

APPROVED:

Vicki Nichols
Secretary, Board of Trustees

Laurie Gallian
President, Board of Trustees

MARIN SONOMA MOSQUITO & VECTOR CONTROL
Budget for 2026/27

					2026/27	
Fund	Fund Description	Account	Account Description	Object	Object Description	Budget
101	GENERAL	5100	Administration	6010	Salaries and Wages	\$ 794,262
101	GENERAL	5100	Administration	6014	Overtime	\$ 2,500
101	GENERAL	5100	Administration	6016	Trustee Wages	\$ 28,800
101	GENERAL	5100	Administration	6022	Medicare Employer portion	\$ 11,401
101	GENERAL	5100	Administration	6030	Retirement - Employer Classic	\$ 414,495
101	GENERAL	5100	Administration	6032	Retirement - Employer PEPRA	\$ 551,721
101	GENERAL	5100	Administration	6040	Medical Ins-Active Employees	\$ 1,001,401
101	GENERAL	5100	Administration	6043	Dental - Active Employees	\$ 57,689
101	GENERAL	5100	Administration	6045	Vision Service Plan - Active	\$ 10,763
101	GENERAL	5100	Administration	6051	Employee Life Insurance	\$ 6,384
101	GENERAL	5100	Administration	6053	Employee Assistance Program (EAP)	\$ 117
101	GENERAL	5100	Administration	6054	District 457 Retirement Match	\$ 99,423
101	GENERAL	5100	Administration	6055	Employee Boot Allowance	\$ 17,200
101	GENERAL	5100	Administration	6057	Employee Wellness Benefit	\$ 30,000
101	GENERAL	5100	Administration	6059	State Unemployment	\$ 2,604
101	GENERAL	5100	Administration	6065	Retiree Medical Benefit	\$ 460,000
101	GENERAL	5100	Administration	6067	Health Savings Account	\$ 162,000
101	GENERAL	5100	Administration	6114	Logo Clothing and Hats	\$ 615
101	GENERAL	5100	Administration	6130	Food for Trustee Meetings	\$ 5,000
101	GENERAL	5100	Administration	6131	Food for Staff for Business	\$ 2,200
101	GENERAL	5100	Administration	6132	Drinking Water	\$ 1,750
101	GENERAL	5100	Administration	6139	Other Food and Household Supplies	\$ 4,800
101	GENERAL	5100	Administration	6140	Office Supplies	\$ 6,500
101	GENERAL	5100	Administration	6142	Postage and Postage Supplies	\$ 1,400
101	GENERAL	5100	Administration	6149	Other Office Expense	\$ 3,000
101	GENERAL	5100	Administration	6250	Furniture	\$ 41,000
101	GENERAL	5100	Administration	6410	Payroll Service Fees	\$ 18,600
101	GENERAL	5100	Administration	6411	Annual Audit	\$ 17,840
101	GENERAL	5100	Administration	6412	Actuarial Studies	\$ 2,375
101	GENERAL	5100	Administration	6413	Assessment Management Services	\$ 49,860
101	GENERAL	5100	Administration	6420	Occupational Health Testing	\$ 2,000
101	GENERAL	5100	Administration	6422	Ergonomic Evaluation	\$ 500
101	GENERAL	5100	Administration	6423	Human Resources Legal Services	\$ 25,000
101	GENERAL	5100	Administration	6425	Recruitment Services	\$ 1,500
101	GENERAL	5100	Administration	6429	Other Profess Serv-HR	\$ 3,680
101	GENERAL	5100	Administration	6472	Legal Counsel	\$ 21,500
101	GENERAL	5100	Administration	6474	Environmental Impact Report	\$ 10,000
101	GENERAL	5100	Administration	6510	Pooled Worker's Compensation	\$ 289,842
101	GENERAL	5100	Administration	6511	Pooled Liability	\$ 216,900
101	GENERAL	5100	Administration	6512	Pooled Auto Physical Damage	\$ 11,954
101	GENERAL	5100	Administration	6513	Group Property	\$ 23,565
101	GENERAL	5100	Administration	6515	Aircraft Excess Coverage	\$ 4,000
101	GENERAL	5100	Administration	6522	LAFCO-Sonoma	\$ 20,000
101	GENERAL	5100	Administration	6529	Memberships & Subscriptions	\$ 37,595
101	GENERAL	5100	Administration	6531	Newspaper and Legal Notices	\$ 600
101	GENERAL	5100	Administration	6550	eFax	\$ 600
101	GENERAL	5100	Administration	6551	Comcast	\$ 9,600
101	GENERAL	5100	Administration	6553	Purchase and Maintain Cell Phones	\$ 3,150
101	GENERAL	5100	Administration	6554	Cell Phone Services	\$ 51,232
101	GENERAL	5100	Administration	6561	Employee Recognition	\$ 1,575
101	GENERAL	5100	Administration	6562	Conferences and Trainings	\$ 16,650
101	GENERAL	5100	Administration	6570	Travel	\$ 59,290
101	GENERAL	5100	Administration	6580	Use Tax	\$ 5,000
101	GENERAL	5100	Administration	6582	Revenue Collection Fees (Marin)	\$ 115,227
101	GENERAL	5100	Administration	6583	Revenue Collection Fees (Sonoma)	\$ 39,089
101	GENERAL	5100	Administration	6589	Other Fees, Permits and Taxes	\$ 100
101	GENERAL	5100	Administration	6590	Copy Machine Lease	\$ 6,800
101	GENERAL	5100	Administration	6591	Postage Machine Lease	\$ 1,750
101	GENERAL	5100	Administration	6910	Contingency	\$ 10,000
101	GENERAL	5100	Administration	6990	Transfers Out	\$ 9,875,200
101	GENERAL	5200	Lab	6010	Salaries and Wages	\$ 468,060
101	GENERAL	5200	Lab	6015	Seasonal Wages	\$ 102,200
101	GENERAL	5200	Lab	6022	Medicare Employer portion	\$ 8,269
101	GENERAL	5200	Lab	6023	FICA (Social Security)	\$ 6,336
101	GENERAL	5200	Lab	6059	State Unemployment	\$ 2,604
101	GENERAL	5200	Lab	6114	Logo Clothing and Hats	\$ 805
101	GENERAL	5200	Lab	6150	Disease Testing	\$ 28,500

MARIN SONOMA MOSQUITO & VECTOR CONTROL

Budget for 2026/27

					2026/27	
Fund	Fund Description	Account	Account Description	Object	Object Description	Budget
101	GENERAL	5200	Lab	6159	Other Lab Supplies	\$ 2,500
101	GENERAL	5200	Lab	6220	Mosquito Traps	\$ 6,130
101	GENERAL	5200	Lab	6229	Field Equipment	\$ 1,000
101	GENERAL	5200	Lab	6351	Lab Equipment	\$ 21,250
101	GENERAL	5200	Lab	6457	Research	\$ 2,000
101	GENERAL	5300	Operations	6010	Salaries and Wages	\$ 3,042,027
101	GENERAL	5300	Operations	6012	Marin County Emp Retirement Assoc.	\$ 15,600
101	GENERAL	5300	Operations	6014	Overtime	\$ 30,000
101	GENERAL	5300	Operations	6015	Seasonal Wages	\$ 204,400
101	GENERAL	5300	Operations	6022	Medicare Employer portion	\$ 48,964
101	GENERAL	5300	Operations	6023	FICA (Social Security)	\$ 12,673
101	GENERAL	5300	Operations	6059	State Unemployment	\$ 13,454
101	GENERAL	5300	Operations	6110	Uniforms	\$ 35,680
101	GENERAL	5300	Operations	6111	Personnel Truck Equipment	\$ 1,650
101	GENERAL	5300	Operations	6112	Coats, Rain Gear, Boots (no logo)	\$ 1,800
101	GENERAL	5300	Operations	6113	Yellow Jackets - Suits and Gloves	\$ 1,200
101	GENERAL	5300	Operations	6114	Logo Clothing and Hats	\$ 4,972
101	GENERAL	5300	Operations	6115	Eye Wear, Wash and Eye Glass Wipes	\$ 900
101	GENERAL	5300	Operations	6116	First Aid Supplies and Kits	\$ 5,500
101	GENERAL	5300	Operations	6129	Other Clothing and Safety Supplies	\$ 4,800
101	GENERAL	5300	Operations	6140	Office Supplies	\$ 450
101	GENERAL	5300	Operations	6160	Control Products	\$ 1,002,350
101	GENERAL	5300	Operations	6177	Dry Ice	\$ 29,700
101	GENERAL	5300	Operations	6185	Fish Supplies	\$ 2,365
101	GENERAL	5300	Operations	6189	Other Ag & Op Supplies	\$ 700
101	GENERAL	5300	Operations	6210	Respirators	\$ 1,820
101	GENERAL	5300	Operations	6211	Ear Wear	\$ 3,500
101	GENERAL	5300	Operations	6219	Other Safety Equipment	\$ 1,000
101	GENERAL	5300	Operations	6223	Backpack Foggers	\$ 2,500
101	GENERAL	5300	Operations	6224	Hand Held Foggers	\$ 8,600
101	GENERAL	5300	Operations	6225	Backpack Granulator	\$ 3,740
101	GENERAL	5300	Operations	6226	Field Tools	\$ 1,650
101	GENERAL	5300	Operations	6227	YJ Field Equipment	\$ 800
101	GENERAL	5300	Operations	6228	UAS Drone Equipment	\$ 800
101	GENERAL	5300	Operations	6239	Other Field Equipment	\$ 450
101	GENERAL	5300	Operations	6450	Aerial Surveillance - Swimming	\$ 30,000
101	GENERAL	5300	Operations	6451	Aerial	\$ 240,000
101	GENERAL	5300	Operations	6544	Hydrant Water	\$ 3,384
101	GENERAL	5300	Operations	6592	Source Reduction Equipment Rental	\$ 5,000
101	GENERAL	5400	Shop	6010	Salaries and Wages	\$ 258,756
101	GENERAL	5400	Shop	6022	Medicare Employer portion	\$ 3,752
101	GENERAL	5400	Shop	6059	State Unemployment	\$ 868
101	GENERAL	5400	Shop	6114	Logo Clothing and Hats	\$ 248
101	GENERAL	5400	Shop	6129	Other Clothing and Safety Supplies	\$ 2,625
101	GENERAL	5400	Shop	6139	Other Food and Household Supplies	\$ 630
101	GENERAL	5400	Shop	6190	Fuel and Oil	\$ 184,450
101	GENERAL	5400	Shop	6213	Fire Extinguishers	\$ 4,000
101	GENERAL	5400	Shop	6240	Hand Tools	\$ 1,000
101	GENERAL	5400	Shop	6241	Garage Equipment	\$ 1,100
101	GENERAL	5400	Shop	6242	Power Tools	\$ 1,100
101	GENERAL	5400	Shop	6243	Steel	\$ 1,870
101	GENERAL	5400	Shop	6249	Other Tools	\$ 1,000
101	GENERAL	5400	Shop	6310	Vehicle Repairs - Accidents	\$ 20,000
101	GENERAL	5400	Shop	6311	Vehicle Maintenance	\$ 30,000
101	GENERAL	5400	Shop	6312	Trailer Repair	\$ 2,500
101	GENERAL	5400	Shop	6313	ATV/UTV Repair	\$ 1,200
101	GENERAL	5400	Shop	6314	ARGO Repair	\$ 23,000
101	GENERAL	5400	Shop	6317	Boats and Forklifts	\$ 3,685
101	GENERAL	5400	Shop	6318	Large Field Equipment	\$ 800
101	GENERAL	5400	Shop	6330	Power Application Equipment	\$ 2,000
101	GENERAL	5400	Shop	6331	Foggers	\$ 650
101	GENERAL	5400	Shop	6332	Mosquito Traps	\$ 500
101	GENERAL	5400	Shop	6333	Field Equipment	\$ 1,100
101	GENERAL	5400	Shop	6339	Other Field and Application	\$ 600
101	GENERAL	5400	Shop	6340	Shop	\$ 1,100
101	GENERAL	5400	Shop	6341	Vehicle Storage/Garage	\$ 650
101	GENERAL	5400	Shop	6342	Admin Building	\$ 8,250

MARIN SONOMA MOSQUITO & VECTOR CONTROL
Budget for 2026/27

					2026/27	
Fund	Fund Description	Account	Account Description	Object	Object Description	Budget
101	GENERAL	5400	Shop	6343	Grounds	\$ 8,250
101	GENERAL	5400	Shop	6345	HVAC	\$ 12,000
101	GENERAL	5400	Shop	6346	Aboveground Tank Maintenance	\$ 3,850
101	GENERAL	5400	Shop	6349	Other Building and Grounds	\$ 8,300
101	GENERAL	5400	Shop	6350	Hazardous Materials Cleaning	\$ 9,000
101	GENERAL	5400	Shop	6359	Other Maintenance and Repair	\$ 1,000
101	GENERAL	5400	Shop	6453	Alarm Services	\$ 9,090
101	GENERAL	5400	Shop	6454	Janitorial Services	\$ 23,404
101	GENERAL	5400	Shop	6455	Landscape Services	\$ 10,546
101	GENERAL	5400	Shop	6540	Solid Waste Collection and	\$ 5,359
101	GENERAL	5400	Shop	6541	Gas and Electricity	\$ 35,000
101	GENERAL	5400	Shop	6542	Water and Sewer	\$ 9,178
101	GENERAL	5400	Shop	6543	Water - Irrigation/Industrial	\$ 8,130
101	GENERAL	5400	Shop	6581	Waste Discharge Permit (SWRCB)	\$ 3,775
101	GENERAL	5400	Shop	6584	Hazmat Permit	\$ 1,386
101	GENERAL	5400	Shop	6589	Other Fees, Permits and Taxes	\$ 1,986
101	GENERAL	5500	Community Outreach and Education	6010	Salaries and Wages	\$ 285,617
101	GENERAL	5500	Community Outreach and Education	6012	Marin County Emp Retirement Assoc.	\$ 18,000
101	GENERAL	5500	Community Outreach and Education	6014	Overtime	\$ 4,000
101	GENERAL	5500	Community Outreach and Education	6022	Medicare Employer portion	\$ 4,141
101	GENERAL	5500	Community Outreach and Education	6059	State Unemployment	\$ 868
101	GENERAL	5500	Community Outreach and Education	6114	Logo Clothing and Hats	\$ 430
101	GENERAL	5500	Community Outreach and Education	6144	Presentation Supplies	\$ 24,017
101	GENERAL	5500	Community Outreach and Education	6145	Other Outreach and Education	\$ 25,000
101	GENERAL	5500	Community Outreach and Education	6470	Printing Services	\$ 9,000
101	GENERAL	5500	Community Outreach and Education	6530	Public Relations Newspaper	\$ 25,000
101	GENERAL	5500	Community Outreach and Education	6532	Digital Advertising	\$ 140,000
101	GENERAL	5500	Community Outreach and Education	6533	Radio Advertising	\$ 35,000
101	GENERAL	5500	Community Outreach and Education	6534	Outdoor Advertising	\$ 50,000
101	GENERAL	5500	Community Outreach and Education	6538	Open House	\$ 20,000
101	GENERAL	5500	Community Outreach and Education	6552	Communication/Notification System	\$ 9,803
101	GENERAL	5500	Community Outreach and Education	6593	Booth Rental	\$ 5,500
101	GENERAL	5600	Information Technology	6143	Printer Cartridges and Supplies	\$ 3,300
101	GENERAL	5600	Information Technology	6252	Computers and Laptops	\$ 9,200
101	GENERAL	5600	Information Technology	6253	Security Equipment	\$ 6,565
101	GENERAL	5600	Information Technology	6254	Phone Equipment	\$ 600
101	GENERAL	5600	Information Technology	6255	Computer Software	\$ 60,000
101	GENERAL	5600	Information Technology	6256	Printers	\$ 4,600
101	GENERAL	5600	Information Technology	6257	Computer Network and Storage	\$ 1,000
101	GENERAL	5600	Information Technology	6259	Other Computer Equipment/Tools	\$ 4,200
101	GENERAL	5600	Information Technology	6432	Network and IT Consulting Services	\$ 75,600
101	GENERAL	5600	Information Technology	6433	Remote Backup Service	\$ 1,200
101	GENERAL	5600	Information Technology	6434	Financial System Maintenance	\$ 12,480
101	GENERAL	5600	Information Technology	6435	Web Design, Hosting and	\$ 16,000
101	GENERAL	5600	Information Technology	6436	Phone System	\$ 7,200
					General Fund Budget for 2026/27	\$ 21,647,691
301	CAPITAL PROJECTS	5900	Non-Departmental	6351	Lab Equipment	\$ 10,000
301	CAPITAL PROJECTS	5900	Non-Departmental	6840	Structures and Improvements	\$ 9,620,000
301	CAPITAL PROJECTS	5900	Non-Departmental	6870	Field Equipment	\$ 59,700
301	CAPITAL PROJECTS	5900	Non-Departmental	6880	Vehicles	\$ 185,500
					Capital Fund Budget for 2026/27	\$ 9,875,200

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
ESTABLISHING THE LIST OF AUTHORIZED POSITIONS 2026/27**

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

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

WHEREAS, the Board of Trustees considered the authorized positions on May 20, 2026 and, provided opportunity for and received public comments, regarding the proposed changes.

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

1. Ratify the authorized positions as depicted in the attached Exhibit A – Authorized Positions 2026/27.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 10, 2026, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Vote Totals:				

ATTEST:

APPROVED:

Vicki Nichols
Secretary, Board of Trustees

Laurie Gallian
President, Board of Trustees



Attachment A - Authorized Positions 2026/27

Classification	Total Emp	Department	Unit	Annual Salary				
				Step 1	Step 2	Step 3	Step 4	
Regular Employees								
Administrative Clerk	1	ADMINISTRATION	General	\$ 67,638	\$ 71,198	\$ 74,946	\$ 78,890	
Administrative Services Manager	1	ADMINISTRATION	Employment Agrmnt	\$ 164,452			\$ 191,809	
Data Systems Specialist	1	ADMINISTRATION	Management/Conf.	\$ 109,849	\$ 115,630	\$ 121,716	\$ 128,122	
District Manager	1	ADMINISTRATION	Contract				\$ 228,432	
Executive Assistant/Board Clerk	1	ADMINISTRATION	Management/Conf.	\$ 92,597	\$ 97,470	\$ 102,600	\$ 108,000	
Human Resources Technician (75% FTE)	1	ADMINISTRATION	Management/Conf.	\$ 62,805	\$ 66,111	\$ 69,590	\$ 73,253	
Education Programs Specialist	1	COMMUNITY OUTREACH	General	\$ 98,200	\$ 103,369	\$ 108,809	\$ 114,536	
Public Information Officer	1	COMMUNITY OUTREACH	Management/Conf.	\$ 120,417	\$ 126,755	\$ 133,427	\$ 140,449	
Biologist (Unfilled)	1	LAB	General	\$ 118,425	\$ 124,658	\$ 131,219	\$ 138,125 (A)	
Lead Biologist	1	LAB	General	\$ 124,337	\$ 130,881	\$ 137,770	\$ 145,021	
Scientific Programs Manager	1	LAB	Management/Conf.	\$ 143,002	\$ 150,528	\$ 158,451	\$ 166,790	
Assistant District Manager	1	OPERATIONS	Employment Agrmnt	\$ 171,602			\$ 200,148	
Environmental Biologist (Unfilled)	1	OPERATIONS	General	\$ 115,207	\$ 121,271	\$ 127,653	\$ 134,372 (A)	
Field Supervisor	3	OPERATIONS	General	\$ 121,925	\$ 128,342	\$ 135,097	\$ 142,207	
Rodent Control Specialist	1	OPERATIONS	General	\$ 102,375	\$ 107,763	\$ 113,435	\$ 119,405	
Source Reduction/Wastewater Spec.	1	OPERATIONS	General	\$ 102,375	\$ 107,763	\$ 113,435	\$ 119,405	
Vector Control Technician	18	OPERATIONS	General	\$ 101,878	\$ 107,240	\$ 112,884	\$ 118,825	
Mechanic/Facilities Assistant	1	SHOP	General	\$ 104,897	\$ 110,418	\$ 116,230	\$ 122,347	
Mechanic/Facilities Manager	1	SHOP	Management/Conf.	\$ 116,372	\$ 122,496	\$ 128,944	\$ 135,730	
Total Full-time Employees	37	(A) 2 Unfilled positions (interviews in process to replace Biologist)						
Total Part-time Employees	1							
Seasonals								
Seasonal/Hourly: Field Assistant	6	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Seasonal/Hourly: Lab Assistant	3	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Total Seasonal Employees	9							
Trustees								
Trustee (19 Filled and 5 Unfilled)		ADMINISTRATION	monthly	\$	100			

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

ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2027/28

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

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

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

WHEREAS, the Board of Trustees considered the proposed budget on May 20, 2026 and, after consideration, now wishes to adopt a final year budget for the 2027/28 fiscal year.

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

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

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 10, 2025, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Vote Totals:				

ATTEST:

APPROVED:

Vicki Nichols
Secretary, Board of Trustees

Laurie Gallian
President, Board of Trustees

MARIN SONOMA MOSQUITO & VECTOR CONTROL

Budget for 2027/28

					2027/28	
Fund	Fund Description	Account	Account Description	Object	Object Description	Budget
101	GENERAL	5100	Administration	6010	Salaries and Wages	\$ 818,771
101	GENERAL	5100	Administration	6014	Overtime	\$ 2,500
101	GENERAL	5100	Administration	6016	Trustee Wages	\$ 28,800
101	GENERAL	5100	Administration	6022	Medicare Employer portion	\$ 11,756
101	GENERAL	5100	Administration	6030	Retirement - Employer Classic	\$ 427,269
101	GENERAL	5100	Administration	6032	Retirement - Employer PEPRA	\$ 616,726
101	GENERAL	5100	Administration	6040	Medical Ins-Active Employees	\$ 1,101,542
101	GENERAL	5100	Administration	6043	Dental - Active Employees	\$ 63,458
101	GENERAL	5100	Administration	6045	Vision Service Plan - Active	\$ 11,840
101	GENERAL	5100	Administration	6051	Employee Life Insurance	\$ 6,384
101	GENERAL	5100	Administration	6053	Employee Assistance Program (EAP)	\$ 122
101	GENERAL	5100	Administration	6054	District 457 Retirement Match	\$ 101,804
101	GENERAL	5100	Administration	6055	Employee Boot Allowance	\$ 17,200
101	GENERAL	5100	Administration	6057	Employee Wellness Benefit	\$ 30,000
101	GENERAL	5100	Administration	6059	State Unemployment	\$ 2,604
101	GENERAL	5100	Administration	6065	Retiree Medical Benefit	\$ 478,400
101	GENERAL	5100	Administration	6067	Health Savings Account	\$ 162,000
101	GENERAL	5100	Administration	6114	Logo Clothing and Hats	\$ 640
101	GENERAL	5100	Administration	6130	Food for Trustee Meetings	\$ 5,000
101	GENERAL	5100	Administration	6131	Food for Staff for Business	\$ 2,200
101	GENERAL	5100	Administration	6132	Drinking Water	\$ 2,000
101	GENERAL	5100	Administration	6139	Other Food and Household Supplies	\$ 4,992
101	GENERAL	5100	Administration	6140	Office Supplies	\$ 6,760
101	GENERAL	5100	Administration	6142	Postage and Postage Supplies	\$ 1,456
101	GENERAL	5100	Administration	6149	Other Office Expense	\$ 3,120
101	GENERAL	5100	Administration	6250	Furniture	\$ 8,000
101	GENERAL	5100	Administration	6410	Payroll Service Fees	\$ 19,344
101	GENERAL	5100	Administration	6411	Annual Audit	\$ 18,430
101	GENERAL	5100	Administration	6412	Actuarial Studies	\$ 8,000
101	GENERAL	5100	Administration	6413	Assessment Management Services	\$ 51,350
101	GENERAL	5100	Administration	6420	Occupational Health Testing	\$ 2,000
101	GENERAL	5100	Administration	6421	Labor Negotiating Services	\$ 20,000
101	GENERAL	5100	Administration	6422	Ergonomic Evaluation	\$ 500
101	GENERAL	5100	Administration	6423	Human Resources Legal Services	\$ 50,000
101	GENERAL	5100	Administration	6425	Recruitment Services	\$ 1,560
101	GENERAL	5100	Administration	6429	Other Profess Serv-HR	\$ 3,827
101	GENERAL	5100	Administration	6472	Legal Counsel	\$ 22,360
101	GENERAL	5100	Administration	6474	Environmental Impact Report	\$ 10,000
101	GENERAL	5100	Administration	6510	Pooled Worker's Compensation	\$ 301,436
101	GENERAL	5100	Administration	6511	Pooled Liability	\$ 242,928
101	GENERAL	5100	Administration	6512	Pooled Auto Physical Damage	\$ 12,552
101	GENERAL	5100	Administration	6513	Group Property	\$ 27,100
101	GENERAL	5100	Administration	6515	Aircraft Excess Coverage	\$ 4,200
101	GENERAL	5100	Administration	6522	LAFCO-Sonoma	\$ 20,000
101	GENERAL	5100	Administration	6529	Memberships & Subscriptions	\$ 38,095
101	GENERAL	5100	Administration	6531	Newspaper and Legal Notices	\$ 600
101	GENERAL	5100	Administration	6550	eFax	\$ 624
101	GENERAL	5100	Administration	6551	Comcast	\$ 10,200
101	GENERAL	5100	Administration	6553	Purchase and Maintain Cell Phones	\$ 3,308
101	GENERAL	5100	Administration	6554	Cell Phone Services	\$ 52,769
101	GENERAL	5100	Administration	6561	Employee Recognition	\$ 1,575
101	GENERAL	5100	Administration	6562	Conferences and Trainings	\$ 20,650
101	GENERAL	5100	Administration	6570	Travel	\$ 70,140
101	GENERAL	5100	Administration	6580	Use Tax	\$ 5,000
101	GENERAL	5100	Administration	6582	Revenue Collection Fees (Marin)	\$ 117,531
101	GENERAL	5100	Administration	6583	Revenue Collection Fees (Sonoma)	\$ 39,871
101	GENERAL	5100	Administration	6589	Other Fees, Permits and Taxes	\$ 100
101	GENERAL	5100	Administration	6590	Copy Machine Lease	\$ 6,800
101	GENERAL	5100	Administration	6591	Postage Machine Lease	\$ 1,820
101	GENERAL	5100	Administration	6910	Contingency	\$ 10,000
101	GENERAL	5100	Administration	6990	Transfers Out	\$ 6,174,712
101	GENERAL	5200	Lab	6010	Salaries and Wages	\$ 479,373
101	GENERAL	5200	Lab	6015	Seasonal Wages	\$ 107,800
101	GENERAL	5200	Lab	6022	Medicare Employer portion	\$ 8,514
101	GENERAL	5200	Lab	6023	FICA (Social Security)	\$ 6,684
101	GENERAL	5200	Lab	6059	State Unemployment	\$ 2,604
101	GENERAL	5200	Lab	6114	Logo Clothing and Hats	\$ 837

MARIN SONOMA MOSQUITO & VECTOR CONTROL

Budget for 2027/28

					2027/28	
Fund	Fund Description	Account	Account Description	Object	Object Description	Budget
101	GENERAL	5200	Lab	6150	Disease Testing	\$ 30,000
101	GENERAL	5200	Lab	6159	Other Lab Supplies	\$ 2,500
101	GENERAL	5200	Lab	6220	Mosquito Traps	\$ 6,130
101	GENERAL	5200	Lab	6229	Field Equipment	\$ 2,200
101	GENERAL	5200	Lab	6351	Lab Equipment	\$ 16,250
101	GENERAL	5200	Lab	6457	Research	\$ 2,000
101	GENERAL	5300	Operations	6010	Salaries and Wages	\$ 3,247,368
101	GENERAL	5300	Operations	6012	Marin County Emp Retirement Assoc.	\$ 16,068
101	GENERAL	5300	Operations	6014	Overtime	\$ 32,000
101	GENERAL	5300	Operations	6015	Seasonal Wages	\$ 211,400
101	GENERAL	5300	Operations	6022	Medicare Employer portion	\$ 50,036
101	GENERAL	5300	Operations	6023	FICA (Social Security)	\$ 13,107
101	GENERAL	5300	Operations	6059	State Unemployment	\$ 13,454
101	GENERAL	5300	Operations	6110	Uniforms	\$ 37,107
101	GENERAL	5300	Operations	6111	Personnel Truck Equipment	\$ 1,850
101	GENERAL	5300	Operations	6112	Coats, Rain Gear, Boots (no logo)	\$ 2,000
101	GENERAL	5300	Operations	6113	Yellow Jackets - Suits and Gloves	\$ 1,350
101	GENERAL	5300	Operations	6114	Logo Clothing and Hats	\$ 5,171
101	GENERAL	5300	Operations	6115	Eye Wear, Wash and Eye Glass Wipes	\$ 1,000
101	GENERAL	5300	Operations	6116	First Aid Supplies and Kits	\$ 4,000
101	GENERAL	5300	Operations	6129	Other Clothing and Safety Supplies	\$ 5,000
101	GENERAL	5300	Operations	6140	Office Supplies	\$ 550
101	GENERAL	5300	Operations	6160	Control Products	\$ 1,052,420
101	GENERAL	5300	Operations	6177	Dry Ice	\$ 32,670
101	GENERAL	5300	Operations	6185	Fish Supplies	\$ 2,600
101	GENERAL	5300	Operations	6189	Other Ag & Op Supplies	\$ 800
101	GENERAL	5300	Operations	6210	Respirators	\$ 2,000
101	GENERAL	5300	Operations	6211	Ear Wear	\$ 800
101	GENERAL	5300	Operations	6219	Other Safety Equipment	\$ 1,200
101	GENERAL	5300	Operations	6221	Backpack Applicators	\$ 600
101	GENERAL	5300	Operations	6222	Can Applicators	\$ 700
101	GENERAL	5300	Operations	6223	Backpack Foggers	\$ 2,600
101	GENERAL	5300	Operations	6224	Hand Held Foggers	\$ 9,050
101	GENERAL	5300	Operations	6225	Backpack Granulator	\$ 4,000
101	GENERAL	5300	Operations	6226	Field Tools	\$ 1,820
101	GENERAL	5300	Operations	6227	YJ Field Equipment	\$ 900
101	GENERAL	5300	Operations	6228	UAS Drone Equipment	\$ 1,000
101	GENERAL	5300	Operations	6239	Other Field Equipment	\$ 550
101	GENERAL	5300	Operations	6450	Aerial Surveillance - Swimming	\$ 30,000
101	GENERAL	5300	Operations	6451	Aerial	\$ 255,000
101	GENERAL	5300	Operations	6544	Hydrant Water	\$ 3,519
101	GENERAL	5300	Operations	6592	Source Reduction Equipment Rental	\$ 6,000
101	GENERAL	5400	Shop	6010	Salaries and Wages	\$ 266,518
101	GENERAL	5400	Shop	6022	Medicare Employer portion	\$ 3,865
101	GENERAL	5400	Shop	6059	State Unemployment	\$ 868
101	GENERAL	5400	Shop	6114	Logo Clothing and Hats	\$ 258
101	GENERAL	5400	Shop	6129	Other Clothing and Safety Supplies	\$ 2,756
101	GENERAL	5400	Shop	6139	Other Food and Household Supplies	\$ 661
101	GENERAL	5400	Shop	6190	Fuel and Oil	\$ 200,128
101	GENERAL	5400	Shop	6213	Fire Extinguishers	\$ 4,400
101	GENERAL	5400	Shop	6240	Hand Tools	\$ 1,200
101	GENERAL	5400	Shop	6241	Garage Equipment	\$ 1,300
101	GENERAL	5400	Shop	6242	Power Tools	\$ 1,200
101	GENERAL	5400	Shop	6243	Steel	\$ 2,050
101	GENERAL	5400	Shop	6249	Other Tools	\$ 1,200
101	GENERAL	5400	Shop	6310	Vehicle Repairs - Accidents	\$ 20,000
101	GENERAL	5400	Shop	6311	Vehicle Maintenance	\$ 33,000
101	GENERAL	5400	Shop	6312	Trailer Repair	\$ 2,750
101	GENERAL	5400	Shop	6313	ATV/UTV Repair	\$ 1,320
101	GENERAL	5400	Shop	6314	ARGO Repair	\$ 25,300
101	GENERAL	5400	Shop	6317	Boats and Forklifts	\$ 4,050
101	GENERAL	5400	Shop	6318	Large Field Equipment	\$ 900
101	GENERAL	5400	Shop	6330	Power Application Equipment	\$ 2,300
101	GENERAL	5400	Shop	6331	Foggers	\$ 750
101	GENERAL	5400	Shop	6332	Mosquito Traps	\$ 600
101	GENERAL	5400	Shop	6333	Field Equipment	\$ 1,200
101	GENERAL	5400	Shop	6339	Other Field and Application	\$ 700

MARIN SONOMA MOSQUITO & VECTOR CONTROL

Budget for 2027/28

					2027/28	
Fund	Fund Description	Account	Account Description	Object	Object Description	Budget
101	GENERAL	5400	Shop	6340	Shop	\$ 1,300
101	GENERAL	5400	Shop	6341	Vehicle Storage/Garage	\$ 800
101	GENERAL	5400	Shop	6342	Admin Building	\$ 9,000
101	GENERAL	5400	Shop	6343	Grounds	\$ 9,000
101	GENERAL	5400	Shop	6345	HVAC	\$ 14,000
101	GENERAL	5400	Shop	6346	Aboveground Tank Maintenance	\$ 4,000
101	GENERAL	5400	Shop	6349	Other Building and Grounds	\$ 8,500
101	GENERAL	5400	Shop	6350	Hazardous Materials Cleaning	\$ 9,500
101	GENERAL	5400	Shop	6359	Other Maintenance and Repair	\$ 1,200
101	GENERAL	5400	Shop	6453	Alarm Services	\$ 9,453
101	GENERAL	5400	Shop	6454	Janitorial Services	\$ 24,341
101	GENERAL	5400	Shop	6455	Landscape Services	\$ 10,967
101	GENERAL	5400	Shop	6540	Solid Waste Collection and	\$ 5,573
101	GENERAL	5400	Shop	6541	Gas and Electricity	\$ 52,209
101	GENERAL	5400	Shop	6542	Water and Sewer	\$ 9,545
101	GENERAL	5400	Shop	6543	Water - Irrigation/Industrial	\$ 8,455
101	GENERAL	5400	Shop	6581	Waste Discharge Permit (SWRCB)	\$ 3,926
101	GENERAL	5400	Shop	6584	Hazmat Permit	\$ 1,442
101	GENERAL	5400	Shop	6589	Other Fees, Permits and Taxes	\$ 2,066
101	GENERAL	5500	Community Outreach and Education	6010	Salaries and Wages	\$ 294,186
101	GENERAL	5500	Community Outreach and Education	6012	Marin County Emp Retirement Assoc.	\$ 18,540
101	GENERAL	5500	Community Outreach and Education	6014	Overtime	\$ 4,000
101	GENERAL	5500	Community Outreach and Education	6022	Medicare Employer portion	\$ 4,266
101	GENERAL	5500	Community Outreach and Education	6059	State Unemployment	\$ 868
101	GENERAL	5500	Community Outreach and Education	6114	Logo Clothing and Hats	\$ 447
101	GENERAL	5500	Community Outreach and Education	6144	Presentation Supplies	\$ 24,545
101	GENERAL	5500	Community Outreach and Education	6145	Other Outreach and Education	\$ 25,000
101	GENERAL	5500	Community Outreach and Education	6470	Printing Services	\$ 9,200
101	GENERAL	5500	Community Outreach and Education	6530	Public Relations Newspaper	\$ 25,625
101	GENERAL	5500	Community Outreach and Education	6532	Digital Advertising	\$ 143,500
101	GENERAL	5500	Community Outreach and Education	6533	Radio Advertising	\$ 35,875
101	GENERAL	5500	Community Outreach and Education	6534	Outdoor Advertising	\$ 51,250
101	GENERAL	5500	Community Outreach and Education	6552	Communication/Notification System	\$ 10,017
101	GENERAL	5500	Community Outreach and Education	6593	Booth Rental	\$ 5,621
101	GENERAL	5600	Information Technology	6143	Printer Cartridges and Supplies	\$ 3,400
101	GENERAL	5600	Information Technology	6252	Computers and Laptops	\$ 10,000
101	GENERAL	5600	Information Technology	6253	Security Equipment	\$ 6,565
101	GENERAL	5600	Information Technology	6254	Phone Equipment	\$ 625
101	GENERAL	5600	Information Technology	6255	Computer Software	\$ 62,000
101	GENERAL	5600	Information Technology	6256	Printers	\$ 4,700
101	GENERAL	5600	Information Technology	6257	Computer Network and Storage	\$ 1,000
101	GENERAL	5600	Information Technology	6259	Other Computer Equipment/Tools	\$ 4,400
101	GENERAL	5600	Information Technology	6432	Network and IT Consulting Services	\$ 76,000
101	GENERAL	5600	Information Technology	6433	Remote Backup Service	\$ 1,300
101	GENERAL	5600	Information Technology	6434	Financial System Maintenance	\$ 12,979
101	GENERAL	5600	Information Technology	6435	Web Design, Hosting and	\$ 17,500
101	GENERAL	5600	Information Technology	6436	Phone System	\$ 8,000
General Fund Budget for 2027/28						\$ 18,625,269
301	CAPITAL PROJECTS	5900	Non-Departmental	6840	Structures and Improvements	\$ 5,865,000
301	CAPITAL PROJECTS	5900	Non-Departmental	6870	Field Equipment	\$ 49,820
301	CAPITAL PROJECTS	5900	Non-Departmental	6880	Vehicles	\$ 259,892
Capital Fund Budget for 2027/28						\$ 6,174,712

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
ESTABLISHING THE LIST OF AUTHORIZED POSITIONS 2027/28**

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

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

WHEREAS, the Board of Trustees considered the authorized positions on May 20, 2026 and, provided opportunity for and received public comments, regarding the proposed changes.

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

1. Ratify the authorized positions as depicted in the attached Exhibit A – Authorized Positions 2027/28.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 10, 2026, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

 Vicki Nichols
 Secretary, Board of Trustees

 Laurie Gallian
 President, Board of Trustees



Attachment A - Authorized Positions 2026/27

Classification	Total Emp	Department	Unit	Annual Salary				
				Step 1	Step 2	Step 3	Step 4	
Regular Employees								
Administrative Clerk	1	ADMINISTRATION	General	\$ 67,638	\$ 71,198	\$ 74,946	\$ 78,890	
Administrative Services Manager	1	ADMINISTRATION	Employment Agrmnt	\$ 164,452			\$ 191,809	
Data Systems Specialist	1	ADMINISTRATION	Management/Conf.	\$ 109,849	\$ 115,630	\$ 121,716	\$ 128,122	
District Manager	1	ADMINISTRATION	Contract				\$ 228,432	
Executive Assistant/Board Clerk	1	ADMINISTRATION	Management/Conf.	\$ 92,597	\$ 97,470	\$ 102,600	\$ 108,000	
Human Resources Technician (75% FTE)	1	ADMINISTRATION	Management/Conf.	\$ 62,805	\$ 66,111	\$ 69,590	\$ 73,253	
Education Programs Specialist	1	COMMUNITY OUTREACH	General	\$ 98,200	\$ 103,369	\$ 108,809	\$ 114,536	
Public Information Officer	1	COMMUNITY OUTREACH	Management/Conf.	\$ 120,417	\$ 126,755	\$ 133,427	\$ 140,449	
Biologist (Unfilled)	1	LAB	General	\$ 118,425	\$ 124,658	\$ 131,219	\$ 138,125 (A)	
Lead Biologist	1	LAB	General	\$ 124,337	\$ 130,881	\$ 137,770	\$ 145,021	
Scientific Programs Manager	1	LAB	Management/Conf.	\$ 143,002	\$ 150,528	\$ 158,451	\$ 166,790	
Assistant District Manager	1	OPERATIONS	Employment Agrmnt	\$ 171,602			\$ 200,148	
Environmental Biologist (Unfilled)	1	OPERATIONS	General	\$ 115,207	\$ 121,271	\$ 127,653	\$ 134,372 (A)	
Field Supervisor	3	OPERATIONS	General	\$ 121,925	\$ 128,342	\$ 135,097	\$ 142,207	
Rodent Control Specialist	1	OPERATIONS	General	\$ 102,375	\$ 107,763	\$ 113,435	\$ 119,405	
Source Reduction/Wastewater Spec.	1	OPERATIONS	General	\$ 102,375	\$ 107,763	\$ 113,435	\$ 119,405	
Vector Control Technician	18	OPERATIONS	General	\$ 101,878	\$ 107,240	\$ 112,884	\$ 118,825	
Mechanic/Facilities Assistant	1	SHOP	General	\$ 104,897	\$ 110,418	\$ 116,230	\$ 122,347	
Mechanic/Facilities Manager	1	SHOP	Management/Conf.	\$ 116,372	\$ 122,496	\$ 128,944	\$ 135,730	
Total Full-time Employees	37	(A) 2 Unfilled positions (interviews in process to replace Biologist)						
Total Part-time Employees	1							
Seasonals								
Seasonal/Hourly: Field Assistant	6	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Seasonal/Hourly: Lab Assistant	3	OPERATIONS	Hourly	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27
Total Seasonal Employees	9							
Trustees								
Trustee (19 Filled and 5 Unfilled)		ADMINISTRATION	monthly	\$	100			

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

**AMENDING FUND BALANCE CLASSIFICATIONS & TARGET FUND BALANCES
BOARD POLICY 5060.40;
RESERVE CALCULATIONS AND ESTABLISH A CAPITAL FACILITY
IMPROVEMENTS RESERVE
AND FUND BALANCE REPLENISHMENT METHOD**

WHEREAS, the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District adopted Resolution 2020/21-01 which amended the Board Policy Manual on October 14, 2020; and

WHEREAS, Board Policy 5060.40 establishes Fund Balance Classifications & Target Fund Balances in accordance with GASB 54, which formally sets aside unrestricted fund balance amounts for use in emergencies, revenue shortages, or District objectives; and

WHEREAS, these set-aside amounts may be spent only if certain specific circumstances exist; and

WHEREAS, the Board's Fund Balance Classifications & Target Balances Policy establishes fiscal management and budget policies; and

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

WHEREAS, the Finance and Executive committees have reviewed and amended the proposed fund balance reserves and replenishment methods prior to consideration by the Board of Trustees; and

WHEREAS, the Board of Trustees considered this resolution along with the proposed budgets for fiscal years 2026/27 and 2027/28 on May 20, 2026 and, after consideration, now wishes to adopt and amend the fund balance reserves and replenishment methods for the fiscal year 2025/26.

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

1. The Board of Trustees adopts a resolution amending Section 5060 of the Board Policy Manual will align the District's GASB 54-compliant fund balance Policy with the changes to the fund balances and targets:
 - a. Pension Prefunding Trust
 - i. The District shall maintain a balance in the CEPPT needed to fund the next one to three years total annual contributions required by MCERA. MCERA determines this amount annually in their actuarial analyses, and this reserve policy will remain regardless of the program funding status as determined by MCERA. If MCERA determines that the District does not have an Unfunded Actuarial Accrued Liability, future payments required for "normal costs" will be set aside in the CEPPT, as needed to meet the actuarial analyses above.

Annually, the District will make deposits and withdrawals as needed to fund the program, maintain this required reserve and maximize investment earnings.

b. Tax Collection Timing Reserve

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

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

c. Public Health Emergencies

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

In the case of a public health emergency, the district will set aside funds for 24 additional aerial applications and an additional 6 months ground support.

The District will calculate the anticipated expenses for the following:

- Temporary Staffing of eight employees for six months
- Aerial Larvicide treatment for 1,000 acres
- Aerial Adulticide treatment for 1,000 acres
- Additional Materials (adulticides and larvicides)
- Additional Field Equipment for eight employees (truck, personal computer, employee onboarding, etc.)
- Lab Equipment and supplies for additional testing, traps and any miscellaneous expenses

d. Insurance Reserve Joint Powers Authority

i. As part of its participation in the Vector Control Joint Powers Agency (VCJPA) the District maintains a fund balance to defray the estimated cost of paying several self-insured retention (SIR) amounts. SIRs are similar in function to an insurance deductible and must be paid by the District in the event of a claim. VCJPA has published recommended fund balance targets in the Member Contingency Fund (MCF) to deal with a worst-case scenario involving multiple large claims. These funds are kept on deposit with VCJPA and professionally invested at the direction of the VCJPA Board.

MCF amounts are invested and managed in strict accordance with governmental fund investing requirements and restrictions. Historically the rate of return has equaled or bettered other relatively secure investment vehicles such as the Local Authority Investment Funds (LAIF).

- It shall be the District's policy to maintain funds on deposit with VCJPA in the Member Contingency Fund in an amount approximately equal to that recommended by the VCJPA, plus or minus twenty percent of the recommended value.
- e. Capital Facility Improvements Reserve
 - i. The District has established the Capital Facility Improvement Reserve to support ongoing and future facility and infrastructure improvements. This reserve is for large scale, infrequent and non-routine expenses for facility repairs, infrastructure upgrades or new construction.
 - This reserve account will be funded with transfers of unassigned General Fund balances with a maximum of \$10,000,000.
 - f. Capital Equipment Replacements
 - i. The District shall maintain a committed fund balance for the replacement and acquisition of capital equipment and vehicles not associated with facility infrastructure, in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board guidance, and applicable provisions of the California Government Code. The reserve shall have a maximum balance of \$1,500,000, a target balance of approximately \$1,000,000.
 - g. Unreserved Fund Balance
 - i. Unreserved fund balance represents the net financial resources of a governmental fund that are available for appropriation and spending. This portion of fund balance is not restricted, committed or assigned for a specific or legally binding purpose. To the extent that the District has unreserved fund balance at June 30th of each year, the District will replenish reserve accounts in the following order:
 1. Tax Collection Timing Reserve
 2. Public Health Emergencies
 3. Capital Equipment Replacements
 4. Capital Facility Improvements
- 2. The fund balance reserves and replenishment methods will be amended during the fiscal year 2025/26 in accordance with this resolution.

Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 10, 2025, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Vote Totals:				

ATTEST:

APPROVED:

Vicki Nichols
Secretary, Board of Trustees

Laurie Gallian
President, Board of Trustees



DATE: May 20, 2026

SUBJECT: Adoption of Resolution No. 2025/26-XX Honoring the Memory and Service of Tamara Davis

BACKGROUND:

Since her appointment to the Marin/Sonoma Mosquito and Vector Control District Board of Trustees in 2002, Tamara Davis provided more than two decades of exemplary public service and leadership to the District and the communities it serves. Throughout her tenure, Ms. Davis played an integral role in advancing the District’s mission through her active participation on numerous committees, her thoughtful approach to governance, and her steadfast commitment to public health.

Ms. Davis served with distinction as Chair of the Legislative Committee, where she helped guide the District through important legislative and policy matters and represented the District in advocacy efforts on issues affecting mosquito and vector control agencies statewide. In addition, she served as the District’s representative to the Vector Control Joint Powers Authority (VCJPA), contributing her expertise and leadership in matters related to risk management and interagency collaboration.

Known for her professionalism, integrity, and depth of knowledge, Ms. Davis earned the respect and admiration of fellow Trustees, District staff, and regional partners alike. Her passing is a profound loss to the District and the broader community, and this resolution is presented in recognition of her lasting contributions, dedicated service, and enduring legacy.

STAFF RECOMMENDATION:

Staff recommends that the Board of Trustees adopt Resolution No. 2025/26-XX Honoring the Memory and Service of Tamara Davis. This resolution formally acknowledges her exceptional service, leadership, and impact on the District, and expresses the Board’s condolences to her family and loved ones.

FISCAL IMPACT:

There is no direct fiscal impact associated with the adoption of this resolution.

RESOLUTION NO. 2025/26-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
HONORING THE MEMORY AND SERVICE OF TAMARA DAVIS**

WHEREAS, Tamara Davis was appointed to the Marin/Sonoma Mosquito and Vector Control District Board of Trustees in 2002, and devoted over two decades of dedicated service to the Board and the community; and

WHEREAS, during her remarkable tenure, Tamara left a lasting impression on the District, contributing her expertise, leadership, and steadfast commitment to many important initiatives and committees; and

WHEREAS, throughout her time on the Board, Tamara served on several committees, helping shape the strategic direction of the District and ensure sound governance through her thoughtful and engaged participation; and

WHEREAS, Tamara's leadership was especially evident as the Chair of the Legislative Committee, guiding the organization through key decisions with unwavering dedication to the mission of the Marin/Sonoma Mosquito and Vector Control District; and

WHEREAS, Tamara represented the District in its legislative efforts, advocating effectively on behalf of the District and the communities it serves, and giving voice to the public health priorities of the mosquito and vector control profession; and

WHEREAS, Tamara represented the District on the Vector Control Joint Powers Authority (VCJPA), providing capable and conscientious leadership in matters of risk management, liability, and shared services across member districts; and

WHEREAS, Tamara consistently provided a voice of honesty, professionalism, and knowledge to every decision made by the Board, earning the lasting respect of her fellow Trustees, District staff, and the many partners and stakeholders with whom she worked; and

WHEREAS, Tamara's passing leaves a lasting void within the Board and the community, yet her work, wisdom, and contributions will continue to serve as a foundation for future generations.

NOW, THEREFORE, BE IT RESOLVED, that the Marin/Sonoma Mosquito and Vector Control District Board of Trustees honors and remembers Tamara Davis for her outstanding service, principled leadership, and the lasting impact she had on the District during her many years of service.

BE IT FURTHER RESOLVED, that the Marin/Sonoma Mosquito and Vector Control District Board of Trustees extends its deepest condolences to her family and loved ones, and expresses its profound gratitude for her tireless dedication to public service.

IN WITNESS WHEREOF, this resolution has been duly adopted by the Marin/Sonoma Mosquito and Vector Control District Board this May 20, 2026, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Conrad	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Isabel Dawson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Mackenzie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piper Primrose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

 ATTEST:

Vicki Nichols
 Secretary, Board of Trustees

 APPROVED:

Laurie Gallian
 President, Board of Trustees