



Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

TRUSTEES (TERM ENDING):

President: Bob Williams, Santa Barbara County
(12/31/24)

Vice-President: Dr. Teri Jory, City of Santa Barbara
(Spring '23)

Secretary: Craig Geyer, City of Goleta (1/1/24)

Dr. Charles Blair, Santa Barbara County (12/8/23)

Joe Franken, City of Carpinteria (1/31/25)

Dr. Hugh Rafferty, Santa Barbara County (12/31/23)

Barbara Silver, Santa Barbara County (10/10/24)

Russell Dahlquist, Santa Barbara County (12/31/24)

Persons with disabilities who require any disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting are asked to contact the District's General Manager at least three (3) days prior to the meeting by telephone at (805) 969-5050 or by email at gm@mvmdistrict.org.

Any public records which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at the District's office located at:

2450 Lillie Avenue, Summerland, CA 93067.

Such records may also be posted on the District's website at www.mvmdistrict.org

REGULAR MEETING OF THE BOARD OF TRUSTEES

THE BOARD MEETING WILL BE HELD IN ROOM 18 AT THE SANTA BARBARA COMMUNITY COLLEGE WAKE CENTER CAMPUS LOCATED AT 300 N. TURNPIKE RD., SANTA BARBARA, CA 93111. MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT CAN ATTEND IN PERSON AT THE MEETING LOCATION OR ACCESS THE MEETING BY USING THE FOLLOWING LINK: <https://us02web.zoom.us/j/81215821712> (MEETING ID: 812 1582 1712; PASSCODE: 009936; DIAL IN FOR AUDIO ONLY: 1-669-444-9171 or 1-408-638-0968, ID: 81215821712#). PERSONS WITH A DISABILITY WHO REQUIRE REASONABLE MODIFICATION OR ACCOMMODATION TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT SHOULD CONTACT THE DISTRICT AT 805-969-5050 OR INFO@MVMDISTRICT.ORG FOR INSTRUCTIONS ON HOW TO ACCESS THE MEETING.

TRUSTEE JOE FRANKEN WILL BE PARTICIPATING IN THE MEETING FROM A TELECONFERENCE LOCATION AT 4745 DORRANCE WAY, CARPINTERIA, CA 93013. THIS TELECONFERENCE LOCATION WILL BE ACCESSIBLE TO MEMBERS OF THE PUBLIC AND THE PUBLIC WILL HAVE THE OPPORTUNITY TO ADDRESS THE DISTRICT'S BOARD OF TRUSTEES DIRECTLY BY SPEAKER PHONE OR EQUIVALENT TECHNOLOGY FROM THIS TELECONFERENCE LOCATION.

MAY 11, 2023, 2:00 PM

AGENDA

1. ROLL CALL

2. CONFIRMATION OF AGENDA

3. STAFF ANNOUNCEMENTS regarding District business

4. CORRESPONDENCE

A. PARS client review on Tuesday, June 6 at 10 AM (Page 3)

5. PUBLIC COMMENT. Time reserved for the public to address the Board of Trustees relative to matters of District business not on the agenda. Comment time regarding specific agenda items will be available during consideration of the particular agenda items.

6. ITEMS OF GENERAL CONSENT. The following items can be approved by a single action of the Board. Items requiring additional discussion may be withdrawn from the listing and addressed in separate actions. (See attachments for each.)

- A. Approval of the Minutes of the April 13, 2023 regular meeting (Page 4)
- B. Approval of the April Disbursement Report (Page 7)
- C. Approval of the April Disease Surveillance Report (Page 12)
- D. Approval of the April District Operations Report (Page 15)

7. OLD BUSINESS. The Board will discuss and may take action on the following items:

- A. Approval of the April Financial Statements for County Fund 4160 (Page 16)
- B. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 21)
- C. Update on replacing the District office's main wastewater drainage pipe.
- D. Consider and approve the District budget for Fiscal Year 2023-2024 (Page 22)

8. NEW BUSINESS. The Board will discuss and may take action on the following items:

- A. Discuss current trustee reimbursement policy and possible alternatives. (Page 24)
- B. Consider and approve Resolutions 23-02 and 23-03 declaring the Intention to Continue Assessments, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing on July 13, 2023 for Fiscal Year 2023-24 for the Mosquito and Vector Management District of Santa Barbara County for Service Zone 1 and Service Zone 2 (Page 43.).

John Bliss, Professional Engineer and President of SCI Consulting Group, will be in attendance to provide further insights and answer questions about the ER and the assessment process.

- C. Presentation by Will Kane, Consulting Actuary with Total Compensation Systems, Inc., on the actuarial study of the District's Retiree Health Liabilities under GASB 74/75; consider and approve the full valuation report for Fiscal Year 2021-2022. Page (105)
- D. Consider and approve attendance by Trustee Rafferty at the 2023 CSDA Annual meeting in August.
Registration = \$675; Hotel: \$250 (approx.) x 4 nights = \$1,000; Total = \$1,675
- E. Review of The California Health & Safety Code, Chapter 1. Mosquito Abatement and Vector Control Districts, Article 1, §§ 2000, 2001, 2002, and 2003. (Page 142)
- F. Announcement of legal counsel Rick Battles' retirement at the end of June. Consider and discuss options for obtaining a new legal counsel for the District on an interim and/or a long-term basis. (Page 144)

10. REQUESTS FOR FUTURE AGENDA ITEMS

11. GENERAL MANAGER'S REPORT (Page 155)

12. BOARD ANNOUNCEMENTS

13. ADJOURNMENT (Next scheduled meeting: 2:00 PM; Thursday, June 15, 2023)

From:
To: [Brian Cabrera](#)
Cc: [Me](#)
Subject: Proposed Meeting Times for PARS Client Review
Date: Tuesday, May 2, 2023 9:18:34 AM

Hi Brian,

I hope everything is going well at the Mosquito & Vector Management District of Santa Barbara County. My name is _____, and I am the District's newly assigned Client Services Coordinator with PARS. Nice to meet you over email!

Our team would like to schedule a meeting to review the District's Section 115 Trust. We will invite the Portfolio Manager for your plan, _____, to the meeting as well to review the performance of your program and provide a market outlook. Are you available on June 6th anytime or June 8th before 11am for a zoom meeting? We expect the meeting to be no more than one hour.

Please let me know if June 6th or June 8th works well for you and feel free to invite anyone that may benefit from this review. Thank you!

Best,

Client Services Coordinator
PARS, Public Agency Retirement Services

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF REGULAR MEETING OF TRUSTEES
April 13th, 2023**

The regular meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 2:00 PM, on Thursday, April 13th, 2023 via teleconference and in person at the Santa Barbara City College Wake Center Campus, Room 18.

1. ROLL CALL.

TRUSTEES PRESENT:

President Robert Williams

Vice-President Teri Jory

Secretary Craig Geyer

Trustee Charlie Blair

Trustee Joe Franken (remotely from home, due to “just cause” as allowed by AB 2449, arrived during Public Comment)

Trustee Barbara Silver (arrived during Item 8A)

Trustee Russell Dahlquist (left meeting during Item 8B)

TRUSTEES ABSENT:

Vice-President Teri Jory

IN ATTENDANCE:

Brian Cabrera, General Manager

Jessica Sprigg, Administrative Assistant

Carrie Troup, CPA

2. CONFIRMATION OF AGENDA

-Due to low attendance at the meeting, Board decided to adjust agenda to address action items while a quorum was present.

7. ITEMS OF GENERAL CONSENT. The following items are approved by a single action of the Board. Items requiring additional discussion may be withdrawn from the listing and approved in a separate action.

A. Approval of the Minutes of the March 9th, 2023 regular meeting

B. Approval of the March Financial Statements for County Fund 4160

C. Approval of the March Disbursement Report

D. Approval of the March Disease Surveillance Report

E. Approval of the March District Operations Report

-It was moved by Trustee Geyer and seconded by Trustee Blair to approve the Items of General Consent. Motion passed 5-0-0 by roll call vote.

8. OLD BUSINESS

A. Approval of the March Financial Statements for County Fund 4160

-It was moved by Trustee Geyer and seconded by Trustee Dahlquist to approve the March Financial Statements. Motion passed 5-0-0 by roll call vote.

4. STAFF ANNOUNCEMENTS regarding District business.

A. All Conflict of Interest Forms 700 were submitted on time by everyone who was

required to submit the form.

- B. Congratulations to Carrie Troup who was selected by the CSDA, Santa Barbara County Chapter Board of Directors as “Contractor of the Year” and to Lead Vector Control Technician Vesna Ibarra who was selected as “Professional/Staff Member of the Year”

5. CORRESPONDENCE

- A. Email from a Homeowner’s Association expressing their thanks for a service call provided by the District

6. PUBLIC COMMENT –

-None.

3. CONSIDERATION AND ACTION ON THE REQUEST BY TRUSTEE JOE FRANKEN ON HIS NEED TO ATTEND THE BOARD MEETING REMOTELY FOR “JUST CAUSE” DUE TO CAREGIVING NEEDS FOR A FAMILY MEMBER.

-It was moved by Trustee Blair and seconded by Trustee Geyer to approve remote attendance for Trustee Franken. Motion passed 7-0-0 by roll call vote.

8. OLD BUSINESS

- B. Accounts receivable contracts' status (5909 Misc. Revenue)

-SoCalGas and the District are looking into whether they own other parcels that contain mosquito breeding sources.

- C. Update on repairing/replacing the District office’s main plumbing drainage pipe.

-Work is scheduled to begin in mid-May.

- D. Discuss District building repair and improvement projects:

- a. Roof
- b. New floors
- c. Remodel bathroom
- d. Landscaping
- e. Repair and add railings to front and back steps
- f. New window blinds
- g. Replace rain gutters
- h. Replace kitchen sink hardware and install garbage disposal
- i. Resurface disabled persons parking space

-Board has previously approved improvement projects below a cost of \$7500.

- D. Update on the 2023-2024 District budget

-Board discussed a possible increase in revenue from contract sources, an increased budget for pesticides, amounts to allocate for depreciation and OPEB funds, as well as an appropriate level of increase to the benefit assessment rate.

9. NEW BUSINESS

- A. Preview of the District’s internal online Geospatial Information Systems (GIS) data viewing program.
-GM Cabrera demonstrated the GIS program which maps District information such as mosquito trapping sites/results, dead bird locations, and service requests. Possibility of adding a mobile component for technician data entry in the field was discussed.
- B. Assessment of the District vehicle inventory
-Board discussed age and mileage of the current vehicles and possibility of replacements.
- C. Discussion and consider approval of the Fiscal Year 2021-2022 audit report
-It was moved by Trustee Geyer to approve the audit. Motion seconded by Trustee Blair and passed 6-0-0 by roll call vote.
- D. Consider rescheduling the June 8 Board meeting due to a scheduling conflict for General Manager Cabrera.
-Meeting rescheduled for June 15th at 2PM.

10. MANAGER’S REPORT

-GM Cabrera discussed a recent fender bender, annual fire inspection, and a staff member receiving a bite from a tick.

11. BOARD ANNOUNCEMENTS

-Trustee Blair announced that California Native Plant Week begins on April 15th.

12. ADJOURNMENT

As there was no further business to be brought before the Board, the meeting was adjourned.

I certify that the above minutes substantially reflect the actions of the Board:

BY:

APPROVED:

Robert Williams
Board President

Craig Geyer
Board Secretary

Vendor Disbursements (Real-Time)

From 4/1/2023 to 4/30/2023

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, Vendor; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 796729	04/04/2023	880		Vendor Account:	1,050.13
				Total US BANK CORPORATE PAYMENT SYSTEM	1,050.13
Vendor 008116 -- HOWELL MOORE & GOUGH LLP					
W - 09799246	04/14/2023	880		Vendor Invoice #: 44787; Vendor Account:	1,533.00
				Total HOWELL MOORE & GOUGH LLP	1,533.00
Vendor 009136 -- TECHEASE COMPUTER SOLUTIONS LLC					
W - 09799043	04/11/2023	880		Vendor Invoice #:	1,166.00
W - 09799729	04/26/2023	880		Vendor Invoice #:	174.75
				Total TECHEASE COMPUTER SOLUTIONS LLC	1,340.75
Vendor 050379 -- ADP INC					
EFT	04/07/2023	880		Vendor Invoice #: 630162640	437.00
				Total ADP INC	437.00
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 797580	04/10/2023	880		UNION DUES	48.00
				Total CITY EMPLOYEES ASSOC LLC	48.00
Vendor 101532 -- STREAMLINE					
W - 09798991	04/10/2023	880		Vendor Invoice #: 051D17E0-0030	200.00
				Total STREAMLINE	200.00
Vendor 194683 -- Allied Administrators for Delta Dental					
ACH - 797766	04/11/2023	880		ID #	871.83
				Total Allied Administrators for Delta Dental	871.83
Vendor 244645 -- AFLAC					
W - 09799276	04/14/2023	880		Vendor Invoice #: 162388; Vendor Account:	279.48
				Total AFLAC	279.48

Vendor Disbursements (Real-Time)

From 4/1/2023 to 4/30/2023

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, Vendor; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 797612	04/10/2023	880		Vendor Account:	496.95
				Total MISSION LINEN SUPPLY	496.95
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 798444	04/14/2023	880		Vendor Invoice #: 0323V	2,325.00
				Total CARRIE TROUP CPA	2,325.00
Vendor 522736 -- McCormix Corporation					
ACH - 797631	04/10/2023	880		Vendor Account:	617.41
				Total McCormix Corporation	617.41
Vendor 551710 -- ADAPCO INC					
ACH - 799815	04/26/2023	880		Vendor Invoice #: 133954; Vendor Account:	6,697.74
				Total ADAPCO INC	6,697.74
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 799817	04/26/2023	880		Vendor Account:	91.17
				Total MONTECITO WATER DISTRICT	91.17
Vendor 564677 -- MOSS LEVY & HARTZHEIM					
W - 09799793	04/26/2023	880		Vendor Invoice #: 35745; Vendor Account:	3,200.00
				Total MOSS LEVY & HARTZHEIM	3,200.00
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 800004	04/27/2023	880		Vendor Invoice #: 100000017145219; Vendor Account: 1	10,859.79
				Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	10,859.79
Vendor 651000 -- QUILL CORP					
W - 09799018	04/10/2023	880		Vendor Invoice #: 31553170; Vendor Account:	233.77
W - 09799795	04/26/2023	880		Vendor Invoice #: 31758031; Vendor Account:	269.36
				Total QUILL CORP	503.13

Vendor Disbursements (Real-Time)

From 4/1/2023 to 4/30/2023

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, Vendor; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	04/06/2023	880		Vendor Account:	18,633.00
EFT	04/20/2023	880		Vendor Account:	19,494.20
Total STATE/FEDERAL TAXES & DIRECT DEPOSITS					38,127.20
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 798296	04/13/2023	880		Vendor Account:	115.67
Total SOUTHERN CALIFORNIA EDISON					115.67
Vendor 767800 -- THE GAS COMPANY					
ACH - 798300	04/13/2023	880		Vendor Account:	118.86
Total THE GAS COMPANY					118.86
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 798465	04/14/2023	880		Vendor Account:	466.58
Total COX COMMUNICATIONS - BUSINESS					466.58
Total Mosquito & Vector Mgt District					69,379.69



P.O. BOX 6343
FARGO ND 58125-6343

ACCOUNT NUMBER
STATEMENT DATE 04-24-2023
AMOUNT DUE \$2,540.21
NEW BALANCE \$2,540.21
PAYMENT DUE ON RECEIPT



000000952 01 SP 0.600 106481720030530 P

MVM DISTRICT
ATTN BRIAN CARERA
PO BOX 1389
2450 LILLIE AVE
SUMMERLAND CA 93067-1389

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

MVM DISTRICT	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New Balance
Company Total	\$1,050.13	\$2,540.21	\$0.00	\$0.00	\$0.00	\$0.00	\$1,050.13	\$2,540.21

CORPORATE ACCOUNT ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-05	04-05	747982630950000000000035	PAYMENT - 796729 00000 A	1,050.13 PY

TOTAL CORPORATE ACTIVITY
\$1,050.13 CR

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-13	04-11	24943013102010184246147	THE HOME DEPOT #6623 GOLETA CA	7121 64.12

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

STATEMENT DATE 04/24/23
DISPUTED AMOUNT .00

AMOUNT DUE

2,540.21

ACCOUNT SUMMARY

PREVIOUS BALANCE	1,050.13
PURCHASES & OTHER CHARGES	2,540.21
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	.00
PAYMENTS	1,050.13
ACCOUNT BALANCE	2,540.21

SEND BILLING INQUIRIES TO:

U.S. Bank National Association
C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335



**MOSQUITO and VECTOR MANAGEMENT DISTRICT
of SANTA BARBARA COUNTY**

DISEASE SURVEILLANCE REPORT

April 2023

Vector-borne Disease Surveillance

Location	Date	Number of Mosquitoes	Type of Trap	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW Virus Test Result
UCSB/SBAIR Bluffs	4/6-4/7	763	EVS	12	63.6	3	Negative
UCSB/SBAIR Bluffs	4/6-4/7	5	GRAVID	3	1.7	1	Negative
Bird Refuge, SB	4/10-4/11	3	EVS	6	0.5	0	--
Crescent Ave, SB County, 93105	4/10-4/11	6	EVS+BG Lure	8	0.75	0	--
Crescent Ave, SB County, 93105	4/11-4/13	12	Gravid	3	2	3	Negative
UCSB/SBAIR Bluffs	4/20-4/21	377	BGP	3	125.67	0	--
UCSB/SBAIR Bluffs	4/20-4/21	472	EVS	3	157.3	6	Negative
Lake Los Carneros, Goleta	4/20-4/21	221	EVS	7	31.6	3	Negative
More Mesa, Goleta Valley	4/20-4/21	686	EVS	7	98	1	Negative
More Mesa, Goleta Valley	4/19-4/21	3	Gravid	2	0.75	0	---
Olive Mill Rd, Montecito	4/26-4/29	1	Gravid	2	0.25	1	Negative
Paradise Rd., San Marcos Pass	4/27-4/18	23	Gravid	2	11.5	3	Negative
Paradise Rd., San Marcos Pass	4/27-4/28	1167	EVS	15	77.8	1	Negative
MVMD, Summerland	4/2023	0	BGS2	1	0	0	--

BGS2=Biogents Sentinel 2 BGP=Biogents Pro EVS=enkephalitis surveillance trap (CO²)
WSW=WNV, SLEV, AND WEE

*Color indicates the virus-transmitting ability of some or all of the mosquito species caught in the traps:
Purple = high (example: *Aedes aegypti*, *Culex tarsalis*) Blue = moderate Tan = low. For specific trap collection data, please email a request to: info@mvmdistrict.org.

A tricolored blackbird and a sparrow found dead in Orcutt tested negative for West Nile virus.

Five sites were surveyed for ticks by flagging* last month.

1. 4/4/2023 **Toro Canyon Trail**, Carpinteria valley– Western black-legged tick, *Ixodes pacificus*: 3 male, 2 female; Pacific coast tick, *Dermacentor occidentalis*: 11 male, 7 female.
2. 4/12/2023 **SB Airport, Area I** – 0 ticks
3. 4/25/2023 **Rocky Nook Park**, SB— 0 ticks
4. 4/25/2023 **SB Natural History Museum**,-- dog tick, *Dermacentor similis*: 1 male
5. 4/28/2023 **Snyder Trail**, Paradise Rd.—*D. occidentalis* : 2 male, 3 female

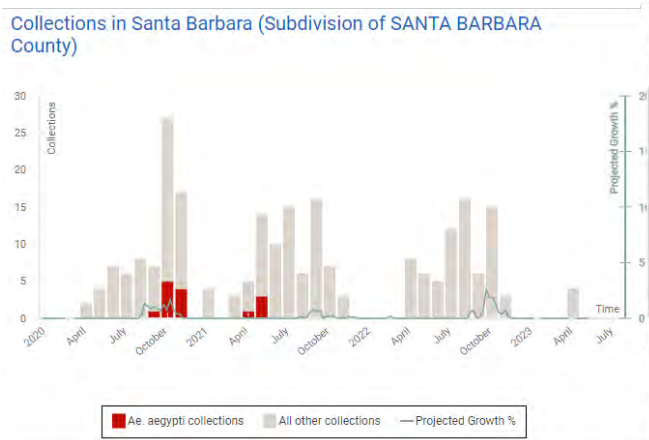
* Visit <https://www.mvmdistrict.org/tick-talk> for an explanation of tick flagging and more information about ticks.

California Disease Surveillance

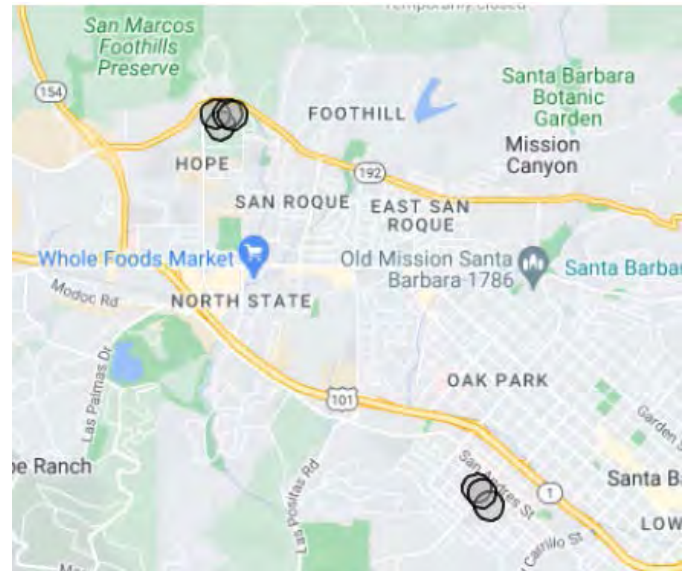
The CDPH has begun emailing their weekly “Arbovirus Bulletin” for this year. One dead bird from Santa Clara County tested positive for WNV. Two WNV-positive mosquito samples had previously been reported from Alameda County and Los Angeles County. St. Louis encephalitis virus has not been reported in 2023 in California.

Invasive *Aedes* Mosquito and Zika Virus Update

No invasive *Aedes* species have been detected in Santa Barbara County, to date, in 2023.



Despite using five types of mosquito traps for surveillance, *Aedes aegypti* was last detected in Santa Barbara County in May of 2021.



The circles outline a radius of 150 meters around each site where *Aedes aegypti* was detected. Research has shown that an *Aedes aegypti* mosquito rarely disperses more than 150 meters from its hatching site.

Risk of Dengue Virus in Santa Barbara County

Dengue fever is caused by four serotypes of the virus, called DEN-1, DEN-2, DEN-3, and DEN-4. After recovering from infection of one serotype, people can still be infected with any of the other three. While the first infection is usually mild, the second infection is more likely to lead to severe illness or death. For this reason, a new resident recently requested information about the risk of dengue virus in Santa Barbara County.

Fortunately, human cases of dengue and the non-native mosquitoes that can transmit it are rare in Santa Barbara County. At the end of 2020, we first discovered one of these mosquitoes, *Aedes aegypti*, in two locations (see map above). Since 2020, the state health department has reported three travel-related human cases of dengue fever, whose locations did not overlap with the mosquito’s known range.

In the Phoenix, Arizona area, there was strong evidence for locally acquired dengue cases at the end of 2022. An infected traveler returned to an area where the vector mosquitoes occurred; there were then two known cases in the area in people who had not traveled. Mosquitoes capable of transmitting dengue virus, chikungunya, and Zika virus are present in 24 California counties (see map of CA below). In 2021 in CA, 19,711 mosquitoes tested negative for those viruses.

There is a vaccine for children 9-16 years of age, who live in an area where dengue virus is common, and have previously tested positive for dengue virus. There is no vaccine approved for travelers.

**CDPH Monthly Update on Number of Dengue Infections in California
April 1, 2023**

The following table provides the number of travel-associated infections with dengue virus in California residents from 2016 to 2023. Travel-associated infections include people exposed through travel to an area affected by dengue. All dengue cases reported in California have been associated with travel; there have been zero locally acquired infections reported in California.

**Travel-associated dengue virus infections in California, 2016-2023
(as of April 1, 2023)**

County	2016	2017	2018	2019	2020	2021	2022	2023
Alameda Total	16	19	7	23	5	2	11	0
(City of Berkeley)	(4)	(1)	(0)	(0)	(1)	(0)	(4)	(0)
Butte	0	1	0	2	0	0	0	0
Contra Costa	10	4	6	16	1	0	3	1
El Dorado	1	2	0	1	1	0	0	0
Fresno	6	2	0	2	1	1	2	0
Humboldt	1	1	0	0	1	0	0	0
Kern	0	0	3	3	1	0	2	0
Lake	1	0	0	0	0	0	0	0
Los Angeles Total	52	20	2	55	24	5	16	0
(City of Long Beach)	(0)	(1)	(2)	(2)	(2)	(0)	(1)	(0)
(City of Pasadena)	(3)	(0)	(1)	(2)	(0)	(0)	(0)	(0)
Madera	0	0	0	1	0	0	0	0
Marin	4	2	0	3	1	0	0	0
Mendocino	1	0	0	0	0	0	0	0
Merced	0	0	0	1	1	0	0	0
Monterey	1	3	0	1	0	0	0	0
Napa	0	0	0	0	2	0	1	0

County	2016	2017	2018	2019	2020	2021	2022	2023
Nevada	0	1	0	0	0	0	0	0
Orange	12	10	12	20	8	5	6	0
Placer	2	1	1	3	0	0	1	0
Riverside	3	1	1	5	3	0	4	1
Sacramento	3	6	1	10	1	3	7	0
San Benito	0	0	1	0	0	0	0	0
San Bernardino	7	3	0	6	3	0	1	0
San Diego	23	8	9	26	4	3	0	0
San Francisco	4	4	3	14	1	0	6	0
San Joaquin	3	2	0	2	2	2	1	0
San Luis Obispo	1	1	1	5	0	0	1	0
San Mateo	8	3	7	8	4	1	7	1
Santa Barbara	5	1	0	0	0	1	2	0
Santa Clara	20	24	15	41	7	8	17	2
Santa Cruz	1	2	1	1	1	0	0	0
Shasta	0	0	1	0	0	0	1	0
Solano	3	4	2	2	0	2	2	0
Sonoma	2	1	0	4	4	0	0	0
Stanislaus	4	2	2	0	2	0	0	0
Sutter	0	0	0	1	3	0	0	0
Tehama	1	0	0	0	0	0	0	0
Tulare	1	0	1	0	1	0	0	0
Tuolumne	1	0	1	1	0	0	0	0
Ventura	3	3	2	6	3	0	1	0
Yolo	1	1	1	4	1	0	4	0
Yuba	0	0	1	0	0	0	0	0
Total	201	132	107	267	86	33	96	5



Aedes aegypti



Aedes albopictus

***Aedes aegypti* and *Aedes albopictus* Mosquitoes
in California by County/City**

Updated April 7, 2023



Counties with

***Aedes aegypti* only:**

Butte, Contra Costa, Fresno, Imperial, Kern, Kings, Madera, Merced, Placer, Riverside, San Diego, San Joaquin, Santa Barbara, Santa Clara, Santa Cruz, Stanislaus, Sutter, Tulare, Ventura, Yolo

Both *Aedes aegypti* and

***Aedes albopictus*:**

Los Angeles, Orange, San Bernardino, Sacramento, Shasta



Mosquito and Vector Management District of Santa Barbara County

Report of District Operations - April 2023

Location	Mosquito					Bees & Wasps			Rats & Mice		Surveillance			Other		Total
	Inspection Hours	Treatment Hours	Service Requests	Fish Requests	Standing Water Reports	Inspection Hours	Treatment Hours	Service Requests	Inspection Hours	Service Requests	WNV Bird	Chickens	Mosquito Pools	Bedbugs	Misc. Requests	Total hours devoted to zone
Goleta	22.5	5.0	2	1	1								4.0			31.5
Goleta Valley	31.5	9.5		1									28.5			69.5
Rancho Embarcadero	3.5	0.5		1												4.0
Isla Vista	13.5	8.5														22.0
Hope Ranch	6.0	2.0														8.0
Hidden Valley	1.0					1.0		1								2.0
Santa Barbara area	21.0	5.5	2	2		5.0		3	16.0	1			6.50			54.0
Mission Canyon																0.0
Montecito	6.0	1.0	1	4									2.00			9.0
Summerland				1												0.0
Carpinteria	6.0	1.5														7.5
Carpinteria Valley	7.0	2.5														9.5
Carp Salt Marsh	8.0	4.0														12.0
Camino Real	1.0	0.5														1.5
Storke Ranch	1.0	0.5														1.5
Goleta Sanitary	0.5	5.5														6.0
City of Goleta	9.0	8.5														17.5
UCSB	11.5	3.5														15.0
Santa Barbara Airport	28.0	13.5														41.5
City of Santa Barbara	3.5	0.5														4.0
SoCalGas																0.0
South County total	180.5	72.5	5	10	1	6.0	0.0	4	16.0	1	0.0	0.0	41.0	0	0	316.0
Unincorporated North County	1.5										4.0		10.0			
North County total	1.5			1	2						4.0		10.0			15.5
Pismo Beach	12.0	5.0														17.0
Oceano Dunes	13.5	8.0														21.5
San Luis Obispo																0.0
SLO County total	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	0.0	0	0	0.0
Monthly Totals	182.0	72.5	5	11	3	6.0	0.0	4	16.0	1	4.0	0.0	51.0	0	0	331.5
Year to Date	710.0	240.0	7	25	6	16.5	0.0	7	75.0	5	4.0	0.0	51.0	0	1	

	This Month	Year to Date
Total Inspection Hours	204.0	801.5
Total Treatment Hours	72.5	240.0
Total Mileage	3,182.0	10,924.0

Financial Status (Real-Time)

As of: 4/30/2023 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	4/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	477,000.00	507,687.62	30,687.62	106.43 %
3011 -- Property Tax-Unitary	7,200.00	4,342.23	-2,857.77	60.31 %
3015 -- PT PY Corr/Escapes Secured	0.00	1,367.75	1,367.75	--
3020 -- Property Tax-Current Unsecd	19,000.00	19,410.44	410.44	102.16 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	217.57	217.57	--
3028 -- RDA Pass-through Payments	4,600.00	3,541.67	-1,058.33	76.99 %
3029 -- RDA RPTTF Resid Distributions	8,200.00	6,900.55	-1,299.45	84.15 %
3040 -- Property Tax-Prior Secured	0.00	114.30	114.30	--
3050 -- Property Tax-Prior Unsecured	2,500.00	367.24	-2,132.76	14.69 %
3054 -- Supplemental Pty Tax-Current	9,200.00	6,983.39	-2,216.61	75.91 %
3056 -- Supplemental Pty Tax-Prior	100.00	203.43	103.43	203.43 %
Taxes	<u>527,800.00</u>	<u>551,136.19</u>	<u>23,336.19</u>	<u>104.42 %</u>
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	15.87	15.87	--
Fines, Forfeitures, and Penalties	<u>0.00</u>	<u>15.87</u>	<u>15.87</u>	<u>--</u>
Use of Money and Property				
3380 -- Interest Income	10,000.00	17,091.18	7,091.18	170.91 %
Use of Money and Property	<u>10,000.00</u>	<u>17,091.18</u>	<u>7,091.18</u>	<u>170.91 %</u>
Intergovernmental Revenue-State				
4220 -- Homeowners Property Tax Relief	2,250.00	1,066.23	-1,183.77	47.39 %
Intergovernmental Revenue-State	<u>2,250.00</u>	<u>1,066.23</u>	<u>-1,183.77</u>	<u>47.39 %</u>
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	16,000.00	8,803.60	-7,196.40	55.02 %
Intergovernmental Revenue-Other	<u>16,000.00</u>	<u>8,803.60</u>	<u>-7,196.40</u>	<u>55.02 %</u>



Financial Status (Real-Time)

As of: 4/30/2023 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	4/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Charges for Services				
4877 -- Other Special Assessments	705,000.00	706,225.90	1,225.90	100.17 %
Charges for Services	705,000.00	706,225.90	1,225.90	100.17 %
Miscellaneous Revenue				
5891 -- Refunds/Repayments	0.00	5,565.30	5,565.30	--
5909 -- Other Miscellaneous Revenue	130,000.00	134,712.70	4,712.70	103.63 %
Miscellaneous Revenue	130,000.00	140,278.00	10,278.00	107.91 %
Revenues	1,391,050.00	1,424,616.97	33,566.97	102.41 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	525,000.00	374,129.73	150,870.27	71.26 %
6210 -- Commissioner/Director/Trustee	10,000.00	6,900.00	3,100.00	69.00 %
6400 -- Retirement Contribution	186,000.00	144,482.21	41,517.79	77.68 %
6475 -- Retiree Medical OPEB	21,000.00	5,546.60	15,453.40	26.41 %
6500 -- FICA Contribution	32,550.00	23,580.83	8,969.17	72.44 %
6550 -- FICA/Medicare	8,500.00	5,514.95	2,985.05	64.88 %
6600 -- Health Insurance Contrib	150,000.00	114,719.54	35,280.46	76.48 %
6700 -- Unemployment Ins Contribution	2,250.00	776.00	1,474.00	34.49 %
6900 -- Workers Compensation	23,000.00	19,711.00	3,289.00	85.70 %
Salaries and Employee Benefits	958,300.00	695,360.86	262,939.14	72.56 %
Services and Supplies				
7030 -- Clothing and Personal	6,900.00	4,408.72	2,491.28	63.89 %
7050 -- Communications	6,800.00	5,566.14	1,233.86	81.86 %
7070 -- Household Supplies	3,200.00	2,383.00	817.00	74.47 %
7080 -- Janitorial Services	0.00	0.00	0.00	--
7090 -- Insurance	20,000.00	20,868.00	-868.00	104.34 %

Financial Status (Real-Time)

As of: 4/30/2023 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	4/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
7120 -- Equipment Maintenance	11,230.00	2,786.41	8,443.59	24.81 %
7121 -- Operating Supplies	12,000.00	4,179.94	7,820.06	34.83 %
7124 -- IT Software Maintenance	28,000.00	11,153.67	16,846.33	39.83 %
7200 -- Structure & Ground Maintenance	13,000.00	2,190.00	10,810.00	16.85 %
7430 -- Memberships	18,000.00	16,431.00	1,569.00	91.28 %
7450 -- Office Expense	6,000.00	3,828.80	2,171.20	63.81 %
7460 -- Professional & Special Service	63,000.00	60,823.59	2,176.41	96.55 %
7508 -- Legal Fees	16,000.00	11,873.75	4,126.25	74.21 %
7546 -- Administrative Expense	11,000.00	6,382.86	4,617.14	58.03 %
7650 -- Special Departmental Expense	84,000.00	43,642.33	40,357.67	51.96 %
7653 -- Training Fees & Supplies	6,000.00	2,090.00	3,910.00	34.83 %
7730 -- Transportation and Travel	5,000.00	4,211.41	788.59	84.23 %
7731 -- Gasoline-Oil-Fuel	17,000.00	7,621.05	9,378.95	44.83 %
7760 -- Utilities	4,800.00	3,981.84	818.16	82.96 %
Services and Supplies	331,930.00	214,422.51	117,507.49	64.60 %
Other Charges				
7860 -- Contrib To Other Agencies	55,000.00	26,042.00	28,958.00	47.35 %
Other Charges	55,000.00	26,042.00	28,958.00	47.35 %
Capital Assets				
8200 -- Structures&Struct Improvements	26,000.00	0.00	26,000.00	0.00 %
8300 -- Equipment	85,000.00	0.00	85,000.00	0.00 %
Capital Assets	111,000.00	0.00	111,000.00	0.00 %
Expenditures	1,456,230.00	935,825.37	520,404.63	64.26 %
Other Financing Sources & Uses				
Other Financing Sources				
5911 -- Oper Trf (In)-Other Funds	82,000.00	0.00	-82,000.00	0.00 %

Financial Status (Real-Time)

As of: 4/30/2023 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	4/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Other Financing Sources	82,000.00	0.00	-82,000.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	16,820.00	23,000.00	-6,180.00	136.74 %
Other Financing Uses	16,820.00	23,000.00	-6,180.00	136.74 %
Other Financing Sources & Uses	65,180.00	-23,000.00	-88,180.00	-35.29 %
Mosquito & Vector Mgt District	0.00	465,791.60	465,791.60	--
Net Financial Impact	0.00	465,791.60	465,791.60	--

Cash Balances (Real-Time)

As of: 4/30/2023
Accounting Period: OPEN

Selection Criteria: Fund = 4160-4161

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund	4/1/2023 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	4/30/2023 Ending Balance
4160 -- Mosquito & Vector Mgt District	1,825,498.69	9,950.00	531,964.59	38,564.20	72,519.00	2,256,330.08
4161 -- SB Vector-Cap Asset Reserve	656,699.06	0.00	3,011.33	0.00	0.00	659,710.39
Total Report	2,482,197.75	9,950.00	534,975.92	38,564.20	72,519.00	2,916,040.47

						May 5, 2023
Account	MOU Maximum	FYE23	FYE22	FYE21	MOU Status	
1 Wynmark	\$ 2,100	\$1,563.55	\$982.73	\$1,283.96	FYE24 Submitted to Wynmark	
3 Goleta Sanitary District	\$ 5,700	\$4,744.06	\$3,784.34	\$3,997.96	FYE24 complete	
4 Goleta, City of	\$ 10,700	\$13,710.44	\$6,358.75	\$3,708.19	FYE23 complete	
5 Oceano Dunes District	\$ 21,500	\$17,860.63	\$18,096.06	\$18,153.72	CY 22 and 23 complete	
6 Pismo Beach, City of	\$ 10,000	\$6,403.09	\$8,909.53	\$5,744.45	FYE23 complete	
7 Santa Barbara Airport	\$ 65,500	\$66,131.69	\$56,128.09	\$43,239.03	FYE23 complete	
8 Santa Barbara, City of	\$ 6,500	\$6,049.75	\$5,471.13	\$5,266.24	FYE23 complete	
9 SoCalGas	\$ 3,000	\$3,269.14	\$1,527.55	\$2,277.71	Submitted Mosquito Management Plan	
10 Cal-Storke, LLC	\$ 3,000	\$2,173.79	\$1,225.18	\$1,553.06	FYE23 complete	
11 UCSB	\$ 35,500	\$28,540.84	\$25,493.42	\$17,982.38	FYE24 complete	
12 San Luis Obispo, County of	\$ 15,500	\$8,954.28	\$5,268.29	\$1,777.07	FYE24 complete	
	\$ 179,000	\$159,401.26	\$133,245.07	\$104,983.77		

	May 5, 2023	Budgeted
FYE 2023	\$159,401.26	\$ 130,000
FYE 2022	\$139,873.10	\$ 120,000
FYE 2021	\$104,983.47	\$ 110,000
FYE 2020	\$ 150,311.84	\$ 105,000
FYE 2019	\$ 109,111.47	\$ 100,000
FYE 2018	\$ 108,081.70	\$ 70,000
FYE 2017	\$ 87,923.06	\$ 105,000
FYE 2016	\$ 58,114.04	\$ 115,000
FYE 2015	\$ 99,346.50	\$ 120,000

MVMDSBC Final Draft Budget FY 23-24

	Actual 6/30/2020	Actual 6/30/21	Actual 06/30/22	Budget FY 2022-23	Actual 4/30/23	Final Draft Budget FY 2023- 24
Revenues						
Taxes						
3010 -- Property Tax-Current Secured	444,843	469,187	489,719	477,000	507,688	518,000
3011 -- Property Tax-Unitary	6,860	7,351	7,482	7,200	4,342	7,700
3015 -- PT PY Corr/Escapes Secured	(17)	2,470	(31)	-	1,368	-
3020 -- PropTax-Curr/Unsecd	17,606	17,327	17,945	19,000	19,410	19,800
3023 -- PT PY Corr/Escapes Unsecured	335	(5,553)	773	-	218	300
3028 -- RDA Pass-through payments	4,318	5,648	6,282	4,600	3,542	3,600
3029 -- RDA RPTTF Distributions	7,654	9,410	11,292	8,200	6,901	7,000
3040 -- Property Tax-Prior Secured	23	(61)	(64)	-	114	-
3050 -- Property Tax-Prior Unsecured	2,320	369	581	2,500	367	500
3054 -- Supplemental Pty Tax-Current	8,727	9,202	17,499	9,200	6,983	7,100
3056 -- Supplemental Pty Tax-Prior	61	(2)	(136)	100	203	200
Taxes	492,730	515,348	551,342	527,800	551,137	564,200
Fines, Forfeitures, and Penalties						
3057 -- PT-506 Int, 480 CIOS/CIC Pen	54	22.65	18	-	16	-
Fines, Forfeitures, and Penalties	54	23	18	-	16	-
Use of Money and Property						
3380 -- Interest Income	15,397	6,477	7,560	10,000	17,091	17,000
3381 -- Unrealized Gain/Loss Invstmnts	6,112	(9,487)	(487)	-	-	-
Use of Money and Property	21,509	(3,009)	7,073	10,000	17,091	17,000
Intergovernmental Revenue-State						
4220 -- Homeowners Property Tax Relief	2,196	2,195	2,166	2,250	1,066	2,300
Intergovernmental Revenue-State	2,196	2,195	2,166	2,250	1,066	2,300
Intergovernmental Revenue-Other						
4840 -- Other Governmental Agencies	14,817	15,142	16,582	16,000	8,804	18,000
4842 -- RDA Dissolution Proceeds	1,369	1,371	1,370	-	-	-
Intergovernmental Revenue-Other	16,186	16,513	17,951	16,000	8,804	18,000
Charges for Services						
4877 -- Other Special Assessments	622,319	634,110	649,700	705,000	706,226	726,000
Charges for Services	622,319	634,110	649,700	705,000	706,226	726,000
Miscellaneous Revenue						
5891-- Refunds/Repayments	5,495	23,585	20,233	-	5,565	6,000
5909 -- Other Miscellaneous Revenue	138,537	117,556	116,367	130,000	134,713	160,000
Miscellaneous Revenue	144,032	141,141	136,600	130,000	140,278	166,000
Revenues	1,299,026	1,306,321	1,364,849	1,391,050	1,424,617	1,493,500
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	372,100	402,300	435,139	525,000	374,130	525,000
6210 -- Trustee Exp Reimb	8,600	8,900	8,800	10,000	6,900	10,000
6400 -- Retirement Contribution	129,841	153,981	169,682	186,000	144,482	186,000
6475 -- Retiree Medical OPEB	23,738	18,642	6,603	21,000	5,547	21,000
6500 -- FICA Contribution	23,533	25,421	27,589	32,550	23,581	32,550
6550 -- FICA/Medicare	5,504	5,945	6,452	8,500	5,515	8,500
6600 -- Health Insurance Contrib	130,733	139,476	140,460	150,000	114,720	150,000
6610 -- Life Insurance Contrib	-	-	-	-	-	2,100
6700 -- Unemployment Ins Contribution	1,181	1,081	836	2,250	776	2,250
6900 -- Workers Compensation	21,011	20,206	20,492	23,000	19,711	23,000
Salaries and Employee Benefits	716,240	775,952	816,053	958,300	695,361	960,400

MVMDSBC Preliminary Budget FY 23-24

	Actual 6/30/2020	Actual 6/30/21	Actual 06/30/22	Budget FY 2022-23	Actual 4/30/23	Final Draft Budget FY 2023- 24
Services and Supplies						
7030 -- Clothing and Personal	5,645	6,554	5,426	6,900	4,409	7,000
7050 -- Communications	5,455	5,920	6,248	6,800	5,566	7,500
7070 -- Household Supplies	2,808	3,069	2,887	3,200	2,383	3,400
7090 -- Insurance	16,619	17,076	18,836	20,000	20,868	25,000
7120 -- Equipment Maintenance	6,442	8,343	6,579	11,230	2,786	10,000
7121 -- Operating Supplies	6,739	9,934	11,866	12,000	4,180	13,000
7124 -- IT Software Maintenance	15,399	4,801	7,639	28,000	11,154	27,500
7200 -- Structure & Ground Maintenance	6,901	1,587	1,851	13,000	2,190	15,000
7430 -- Memberships	15,242	14,711	16,063	18,000	16,431	18,500
7450 -- Office Expense	3,304	5,058	4,166	6,000	3,828	6,300
7460 -- Professional & Special Service	55,529	49,025	57,182	63,000	60,824	86,000
7508 -- Legal Fees	6,637	19,191	17,018	16,000	11,874	20,000
7546 -- Administrative Expense	10,617	8,302	9,568	11,000	6,383	12,000
7650 -- Pesticides (Spcl Dept Expense)	78,783	55,066	86,721	84,000	43,643	93,000
7653 -- Training Fees & Supplies	2,895	3,344	1,429	6,000	2,090	8,400
7730 -- Transportation and Travel	3,769	399	1,532	5,000	4,211	8,000
7731 -- Gasoline-Oil-Fuel	8,563	6,444	12,002	17,000	7,621	15,000
7760 -- Utilities	3,671	3,763	4,095	4,800	3,982	6,500
Services and Supplies	255,017	222,587	271,108	331,930	214,422	382,100
Capital Assets						
8200 -- Structures & Struct Improvements	-	-	-	26,000	-	78,000
8300 -- Equipment	-	33,750	-	85,000	-	50,000
Capital Assets		33,750	-	111,000	-	128,000
Expenditures	971,257	1,032,289	1,087,161	1,401,230	909,783	1,470,500
Transfers Out						
7901 Oper Transfer Out (depreciation)	-	-	17,000	16,820	23,000	23,000
7901 Oper Transfer Out -Reserves	16,950	-	-	-	-	-
7860 -- Contrib to other agencies (OPEB)	51,996	94,888	100,360	55,000	26,042	-
Total Transfers Out	68,946	94,888	117,360	71,820	49,042	23,000
Transfers In & Changes to Fund Balances						
9602 -- Receivables	-	4,412	-	-	-	-
9797 -- Unrealized Gains/losses	(6,112)	9,487	487	-	-	-
5911 -Transfer In (from fund 4161 for assets)	-	-	-	82,000	-	-
Total Transfers In & Changes to Fund Balances	-6,112	13,899	487	82,000	0	0
Total	252,711	193,043	160,816	0	465,792	0

From: [Rick Battles](#)
To: [Brian Cabrera](#)
Subject: RE: Question re trustee reimbursement
Date: Wednesday, April 19, 2023 4:27:57 PM
Attachments: [Resolution 08-08 \(Travel Expenses\).pdf](#)

Hi Brian-

I agree with your conclusion.

Health and Safety Code Section 2030(b) provides that, in lieu of paying for actual and necessary traveling and incidental expenses incurred while on official business (e.g., vehicle expenses while traveling to and from Board meetings), the Board of Trustees may by resolution provide that each Trustee will instead receive a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. The District's Board of Trustees has adopted such a resolution (Resolution No. 06-02).

The issue is clarified by Resolution No. 08-08 (copy attached). Section 3 of that Resolution provides as follows:

Section 3. Expense Reimbursement. As provided in Health and Safety Code Section 2051, the Board may authorize Trustees to attend professional, educational, or vocational meetings ("Authorized Meetings"), and may pay their actual and necessary traveling and incidental expenses while on official business in connection therewith, as more specifically set forth below. The payment of expenses for Authorized Meetings hereunder shall be in addition to the payments of one hundred dollars (\$100.00) per month to Trustees for expenses incurred while on official business in lieu of payment for actual expenses pursuant Resolution No. 06-02 adopted by the Board of Trustees on February 9, 2006. **Resolution No. 06-02 is intended to apply only to expenses incurred by Trustees in connection with attendance at District Board meetings and similar District business,** while the Authorized Meetings defined in this Resolution are intended to include professional, educational, vocational, and other pertinent meetings.

So, Resolution No. 08-08 does allow a trustee to be reimbursed for actual vehicle expenses while travelling on official District business. However, if the District business in question is **attendance at District Board meetings or similar District business,** pursuant to Resolution No. 06-02 the reimbursement is limited to a payment of \$100 per month in lieu of payment for actual expenses.

Please let me know if you have any questions.

Rick

Richard G. Battles
Howell Moore & Gough LLP
1020 State Street, Suite 108 | Santa Barbara, CA 93101
Office: (805) Ext. 4 | Direct: (805) | Fax: (805)
Email: | Website: www.hmglaw.com



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From: Brian Cabrera
Sent: Monday, April 17, 2023 2:11 PM
To: Rick Battles
Subject: FW: Question re trustee reimbursement

Hi Rick,

See the request from Craig Geyer highlighted below; despite what he's asking for, the \$100 per month payment the trustees are already receiving covers travel (vehicle) expenses ("expenses incurred while on official business"). The north county trustees can't receive any compensation beyond that, correct?

For your reference I've attached the resolution authorizing the \$100 allowance and below is the H&S code section that addresses this issue.

I'm available by phone if you'd like to discuss.

Thanks,

Brian

Brian Cabrera
General Manager
Mosquito & Vector Management District
of Santa Barbara County

From: Craig Geyer
Sent: Thursday, April 13, 2023 4:22 PM
To: Brian Cabrera
Subject: Question

Brian

Can you check with district counsel and ask if Trustee's can be reimbursed for vehicle expenses, travel to and from board meetings. Trustees coming from north county bear an additional vehicle expense, which I feel should be reimbursed. Trustee's monthly \$100.00 expense allowance, does not include the vehicle reimbursement, this expense is usually reimbursed.

Craig Geyer

<p>2030. (a) The members of the board of trustees shall serve without compensation.</p> <p style="text-align: right;">7</p>
<p>California Health and Safety Code</p> <p>(b) The members of the board of trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the board of trustees may by resolution provide for the allowance and payment to each trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A trustee may waive the payments permitted by this subdivision.</p> <p>(c) Notwithstanding subdivision (a), the secretary of the board of trustees may receive compensation in an amount determined by the board of trustees.</p>

CALIFORNIA HEALTH AND SAFETY CODE

CHAPTER 1. MOSQUITO ABATEMENT AND VECTOR CONTROL DISTRICTS

Article 3. Boards of Trustees and Officers

2030. (a) The members of the board of trustees shall serve without compensation.

(b) The members of the board of trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the board of trustees may by resolution provide for the allowance and payment to each trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A trustee may waive the payments permitted by this subdivision.

(c) Notwithstanding subdivision (a), the secretary of the board of trustees may receive compensation in an amount determined by the board of trustees.

RESOLUTION 06-02

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE MOSQUITO AND VECTOR MANAGEMENT
DISTRICT OF SANTA BARBARA COUNTY
ADOPTING AN INCREASED REIMBURSEMENT
IN LIEU OF EXPENSES POLICY FOR MEMBERS
OF THE BOARD OF TRUSTEES**

WHEREAS, Resolution No. 99-05 adopted by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County (the "District") on March 11, 1999 provides that each member of the Board of Trustees may receive up to fifty dollars (\$50.00) per month in lieu of reimbursement for actual expenses; and

WHEREAS, Health and Safety Code section 2030 provides that the members of the Board of Trustees shall serve without compensation, but that they may receive their actual and necessary traveling and incidental expenses incurred while on official business; and

WHEREAS, Health and Safety Code section 2030 further provides that, in lieu of paying for actual expenses, the Board of Trustees may by resolution provide for the allowance and payment to each Trustee a sum not to exceed one hundred dollars (\$100.00) per month for expenses incurred while on official business. A Trustee may waive the payments permitted by section 2030; and

WHEREAS, The Board of Trustees desires to adopt a policy whereby each member of the Board of Trustees will receive a payment of one hundred dollars (\$100.00) per month for expenses incurred while on official business in lieu of payment for actual expenses.

NOW, THEREFORE, BE IT RESOLVED by the District Board of Trustees as follows:

1. Effective as of the date hereof, it shall be the policy of this District that, as permitted by Health and Safety Code section 2030, each member of the Board of Trustees will receive a payment of one hundred dollars (\$100.00) per month for expenses incurred while on official business in lieu of payment for actual expenses. A Trustee may waive the payments permitted by this Resolution.

2. This Resolution supersedes and replaces Resolution No. 99-05 adopted by the Board of Trustees on March 11, 1999 and all ordinances, resolutions, regulations, policies, procedures and administrative provisions adopted by the District prior to the date hereof, to the extent inconsistent with the terms of this Resolution.

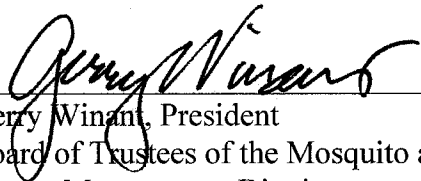
PASSED AND ADOPTED this 9th day of February, 2006, by the following vote of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County:

AYES: Blair, Eidelson, Hurd, Schlottmann, Rajala, Winant, Zadeh

NOES:


ABSENT: (vacant)

ABSTAIN:



Gerry Winant, President
Board of Trustees of the Mosquito and
Vector Management District
of Santa Barbara County

ATTEST:



Walter Hurd, Secretary
Mosquito and Vector Management District
of Santa Barbara County

RESOLUTION NO. 06-03

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA
BARBARA COUNTY ESTABLISHING COMPLIANCE WITH AB 1234 AND
ADOPTING A TRAVEL AND EXPENSE REIMBURSEMENT POLICY**

WHEREAS, the Legislature has enacted Assembly Bill 1234 (Salinas) as Chapter 700 of the 2005 Statutes, which has commonly been referred to as the Local Government Sunshine Law (“AB 1234”); and

WHEREAS, in the case of a local agency that provides any expense reimbursements to any Board member, AB 1234 provides that (i) all Board members shall attend ethics training classes, (ii) the agency must adopt an expense reimbursement policy, and (iii) the Board members must provide reports on information obtained at meetings attended at the expense of the agency; and

WHEREAS, the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County (the “District”) desires to adopt this Resolution to establish compliance with AB 1234; and

WHEREAS, the Board does also desire to provide a comprehensive policy for travel by Trustees and District employees and for expense reimbursements.

NOW, THEREFORE BE IT RESOLVED that the Board of Trustees of the District hereby adopts the following policies:

Section 1. **Ethics Training.** The Board does hereby establish an ethics training schedule in compliance with AB 1234. Each Trustee is required to receive two hours of such training every two years. New Board members shall receive the required ethics training no later than one year from the first day of service with the District. The District Manager shall advise the Trustees of eligible training events at least once annually and shall assist in compliance. The District Manager shall also maintain records indicating (i) the dates that each Trustee satisfied the ethics training requirements, and (ii) the entity that provided the training. These records shall be maintained for at least five years after the training has been completed.

Section 2. **Compensation Policies Not Applicable.** Since the Trustees serve without compensation, the Board is not required to adopt regulations pertaining to compensation.

Section 3. **Expense Reimbursement.** As provided in Health and Safety Code Section 2051, the Board may authorize Trustees to attend professional, educational, or vocational meetings (“Authorized Meetings”), and may pay their actual and necessary traveling and incidental expenses while on official business in connection therewith, as more specifically set forth below. The payment of expenses from Authorized Meetings hereunder shall be in addition to the

payments of one hundred dollars (\$100.00) per month to Trustees for expenses incurred while on official business in lieu of payment for actual expenses pursuant Resolution No. 06-02 adopted by the Board of Trustees on February 9, 2006. Resolution No. 06-02 is intended to apply only to expenses incurred by Trustees in connection with attendance at District Board meetings and similar District business, while the Authorized Meetings defined in this Resolution are intended to include professional, educational, vocational , and other pertinent meetings.

Section 4. Expense Report Forms. The District shall provide expense report forms to be filed by the Trustees for reimbursement for actual and necessary expenses incurred in connection with Authorized Meetings and to be filed by employees for reimbursement for actual and necessary expenses incurred in connection with travel authorized in accordance with the policies contained herein. Expense reports shall document that expenses meet the policies set forth in this Resolution. Expense reports shall be submitted within a reasonable time after incurring the expense, as determined by the Board of Trustees, and the reports shall be accompanied by the receipts documenting each expense.

Section 5. Reports. Each Trustee attending an Authorized Meeting shall provide a brief report on the Authorized Meeting at the next regular meeting of the Board of Trustees.

Section 6. The District’s travel policy shall be as follows:

- A. **Management Control of Travel Mode:** The Manager shall direct the mode of travel by District Trustees and employees and is hereby directed to require the most economical means of transportation consistent with the purpose of travel and needs of the District.
- B. **Forms:** All expense reimbursement requests by District Trustees and employees shall be processed on District forms and shall have appropriate receipts.
- C. **Travel for One Day** Travel for one day to meetings, conferences, workshops and seminars by District employees may be approved by the District Manager or by the Board of Trustees, provided such travel is necessary to conduct District business and funds are available in the budget for the fiscal year in which travel is taken. Travel for one day to Authorized Meetings by Trustees shall require the approval of the Board of Trustees.

Allowable Expenses

Reimbursement Limitation and Conditions Applicable

District Vehicle

When District vehicle is used, reimbursement shall be provided for purchase of gasoline, oil, and emergency repairs when receipts are submitted with expense report, and District credit card is not assigned. Vehicles shall only be made available to employees of the District.

Public Transportation

Actual cost, or the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 463, or any successor publication, whichever is less.

Private Auto Mileage	Trustees and Employees are generally required to travel in District vehicles. The District Manager's approval must be obtained if private auto is used for travel. When private auto is approved, mileage reimbursement shall be paid based on the United States IRS prevailing rate. (See Section E for additional requirements pertaining to private auto use.)
Group Travel	When two or more employees or Trustees travel together, each will be reimbursed only for his/her actual expenses.
Car Rental	Actual cost. It may be necessary for an employee or Trustee to rent an automobile at his/her destination point because commercial sources of transportation are impractical. Group or government rates shall be sought. Manager approval shall be obtained by staff prior to departure to arrange for an auto rental. If the need for a rental car is not determined until the individual arrives at his/her destination, then he/she should indicate the justification for such expense on his/her expense report. District employees and Trustees are covered by Vector Control Joint Powers Agency for property, third party, and bodily injury liability, when signing the rental agreement. Rental car insurance should be declined.
Parking and Business Related Telephone Calls	Actual cost.
Registration - Tuition	Actual cost.
Lodging	No reimbursement for one day or less.
Meals	Reimbursement for meals may be given only by pre-approval of the District Manager, and shall not exceed \$60 per day to cover meals, including tips. The District Manager may consider approval of reimbursement in excess of \$60, if justified, but in no event shall expenses in excess of \$75 per day be approved.

D. Travel for More Than One Day: Travel outside the Immediate Central or Southern California Area or for more than one day by Trustees and employees to meetings, conferences, workshops and seminars shall only be made with the approval by the District Manager, or in his absence, an officer of the Board of Trustees. All approved continuing education training programs in the Southern California area as well as any other part of the State may be attended by all District employees to meet their continuing education requirements to keep their Vector Control Technician Certification in compliance. The District Manager shall have the authority to approve the travel for these events without the approval of the Board.

Allowable Expenses

Reimbursement Limitation and Conditions Applicable

District Vehicle

Same as travel for one day within the Immediate Southern and/Central California Area.

Public Transportation

Actual cost, or the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 463, or any successor publication, whichever is less. Airline tickets shall be purchased at least 21 days prior to departure, when possible, and group or government rates shall be sought.

Private Auto Mileage

Trustees and Employees are generally required to travel in District vehicles. The District Manager's approval must be obtained if private auto is used for travel. When private auto is approved, mileage reimbursement shall be paid based on the United States IRS prevailing rate. (See Section E for additional requirements pertaining to private auto use.)

Reimbursement for private auto mileage shall be equivalent to or less than air coach fare to the destination or nearest available airport thereto. Also, mileage from home or departure point to airport and return shall be reimbursed at the United States IRS prevailing rate. If car is not left at airport parking, and is returned home, then reimbursement will not exceed two one-way trips.

Group Travel

When two or more employees or Trustees travel together, each will be reimbursed only for his/her actual expenses.

Car Rental

Same as travel for one day travel

Parking and Business
Related Telephone Calls
Personal Telephone Calls

Same as travel for one day travel.

On overnight stays, the District will reimburse personal telephone calls of up to 10 minutes total time per day. Receipts showing length of phone calls must be submitted for reimbursement.

Registration - Tuition

Same as travel for one day travel.

Lodging

Actual cost. Lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, if lodging at that rate is available at the time of booking. If such group rate is not available, government and group rates shall be used, if available, or comparable lodging shall be used that is consistent with the requirements of the Internal

Revenue Service rates for reimbursement of travel expenses as established in Publication 463, or any successor publication.

Lodging charges shall be based on single occupancy rates. The District will only reimburse lodging expenses incurred for the single occupancy rate, or double occupancy rate for two persons per room. The District will not pay for guests. Receipts must be submitted for reimbursement.

Meals

Reimbursement allowances shall not exceed \$60 per day to cover meals, including meal tips. The District Manager may consider approval of reimbursement in excess of \$60, if justified, but in no event shall expenses in excess of \$75 per day be allowed.

District Manager may approve cash advances for meals to employees and Trustees in hardship situations.

It is the intent that the food allowance reimbursements cover the actual cost and tip of food expenditures. As such, actual cost shall be entered on the travel expense report and all receipts shall be submitted for food reimbursement.

For travel the day of departure and day of return on longer trips, the allowance is authorized only for the meals actually required. All meal allowances should be entered on the appropriate lines of the travel expense report.

When conference registration fees include one or more meals, or where individual meals are otherwise provided, a zero (0) should be entered for those meals on the travel expense report.

- E. **Private Vehicle Use:** Employee(s), who in the course and scope of his or her employment, or Trustee(s), who in the course and scope of his or her duties as a Trustee for the District, use a vehicle not otherwise owned, rented, or leased by the District, (1) shall first obtain and keep in effect auto liability and property damage insurance with a carrier acceptable to the District providing minimum coverage of \$100,000/\$300,000 bodily injury and \$50,000 property damage; and (2) shall have on file or shall submit at least five days prior to such use of said vehicle, proof of insurance attesting to the terms of coverage mentioned above and obtain approval on a permission form.

The District shall not be responsible for the replacement or repair of said vehicle if said vehicle is damaged or destroyed during the course of such use. Trustees and employees shall be required to sign a release of the District's liability and will be required to agree to indemnify, defend, and hold the District harmless from any claim, loss, or litigation arising out of such vehicle use.

Emergency or Unanticipated Travel: In the case attendance by a District employee or Trustee is required at meetings which are not specifically outlined in the District's budget and insufficient time is available for Board approval the following limitations are provided:

1. Travel shall only be within California.
2. Travel may be authorized by District Manager.

- G. **Exceptions:** The Board of Trustees is cognizant that there will be exceptional circumstances that mandate higher costs, different travel requirements, and lodging conditions. All expenses that do not fall within the policy contained herein or the applicable Internal Revenue Service reimbursable rates shall be approved by the Board of Trustees in a public meeting before the expense is incurred
- H. **Non-reimbursable Expenses:** The following expenses shall not be reimbursable: Cost of alcoholic beverages, laundry, personal hygienic, medicinal, or other related personal items and personal telephone calls, (except as provided for in Section D. "Personal Telephone Calls").
- I. **Conference Attendance by Trustees:** Since there is a large number of Trustees on the Board, it shall be the policy of the Board to limit Trustee attendance at out of town conferences. Attendance shall be limited to not more than two Trustees selected by the Board. The exceptions to this are Board Officers and Trustees who are officers and committee members of the California Mosquito and Vector Control Association and the Vector Control Joint Powers Agency.
- J. **Conference Attendance by Staff:** The District shall pay for expenses incurred by authorized employees who attend approved conferences, seminars, or meeting "events." Approved events shall be those included in the approved annual budget, and events not specifically itemized in the annual budget, providing the event will directly benefit the District and will not exceed the budgeted amount for travel.
- K. **Travel and Business Expense Audits:** It is the policy of the District that the District Manager shall be charged with the responsibility to develop and carry out an internal audit program of incoming expense reports, which assures that expenses claimed by Trustees and District employees are reimbursed in accordance with District policies and procedures pertaining to such expenses. District forms shall be developed and used for all expense reimbursements and receipts shall be attached.
- L. This Resolution supersedes and replaces and all ordinances, resolutions, regulations, policies, procedures and administrative provisions adopted by the District prior to the date hereof, to the extent inconsistent with the terms of this Resolution. This Resolution supplements Resolution No. 06-02 adopted by the Board of Trustees on March 9, 2006.

PASSED AND ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County on the 11th Day of May, 2006 by the following vote:

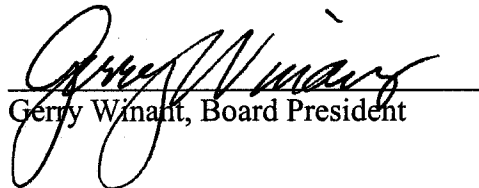
AYES: BLAIR, EIDELSON, FAUSETT, RAJALA, SCHLOTTMANN, WINANT, ZADEH, HURD

NOES: none

ABSENT: none

ABSTAIN: none

ATTEST:


Gerry Winant, Board President


Walter Hurd, Board Secretary

RESOLUTION NO. 08-08

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA
BARBARA COUNTY ESTABLISHING COMPLIANCE WITH AB 1234 AND
ADOPTING A REVISED TRAVEL AND EXPENSE REIMBURSEMENT POLICY**

WHEREAS, the Legislature has enacted Assembly Bill 1234 (Salinas) as Chapter 700 of the 2005 Statutes, which has commonly been referred to as the Local Government Sunshine Law ("AB 1234"); and

WHEREAS, in the case of a local agency that provides any expense reimbursements to any Board member, AB 1234 provides that (i) all Board members shall attend ethics training classes, (ii) the agency must adopt an expense reimbursement policy, and (iii) the Board members must provide reports on information obtained at meetings attended at the expense of the agency; and

WHEREAS, the Mosquito and Vector Management District of Santa Barbara County (the "District") passed Resolution No. 06-03 on May 11, 2006 which established compliance with AB 1234 and adopted a comprehensive travel and expense reimbursement policy; and

WHEREAS, the Board of Trustees of the District deems it to be in the District's best interests to adopt a revised travel and expense reimbursement policy to update and supersede Resolution No. 06-03.

NOW, THEREFORE BE IT RESOLVED that the Board of Trustees of the District hereby adopts the following policies:

Section 1. Ethics Training. The Board does hereby establish an ethics training schedule in compliance with AB 1234. Each Trustee is required to receive two hours of such training every two years. New Board members shall receive the required ethics training no later than one year from the first day of service with the District. The General Manager shall advise the Trustees of eligible training events at least once annually and shall assist in compliance. The General Manager shall also maintain records indicating (i) the dates that each Trustee satisfied the ethics training requirements, and (ii) the entity that provided the training. These records shall be maintained for at least five years after the training has been completed.

Section 2. Compensation Policies Not Applicable. Since the Trustees serve without compensation, the Board is not required to adopt regulations pertaining to compensation.

Section 3. Expense Reimbursement. As provided in Health and Safety Code Section 2051, the Board may authorize Trustees to attend professional, educational, or vocational meetings ("Authorized Meetings"), and may pay their actual and necessary traveling and incidental

expenses while on official business in connection therewith, as more specifically set forth below. The payment of expenses for Authorized Meetings hereunder shall be in addition to the payments of one hundred dollars (\$100.00) per month to Trustees for expenses incurred while on official business in lieu of payment for actual expenses pursuant Resolution No. 06-02 adopted by the Board of Trustees on February 9, 2006. Resolution No. 06-02 is intended to apply only to expenses incurred by Trustees in connection with attendance at District Board meetings and similar District business, while the Authorized Meetings defined in this Resolution are intended to include professional, educational, vocational, and other pertinent meetings.

Section 4. **Expense Report Forms.** The District shall provide expense report forms to be filed by the Trustees for reimbursement for actual and necessary expenses incurred in connection with Authorized Meetings and to be filed by employees for reimbursement for actual and necessary expenses incurred in connection with travel authorized in accordance with the policies contained herein. Expense reports shall document that expenses meet the policies set forth in this Resolution. Expense reports shall be submitted within a reasonable time after incurring the expense, as determined by the Board of Trustees, and the reports shall be accompanied by the receipts documenting each expense.

Section 5. **Reports.** Each Trustee attending an Authorized Meeting shall provide a brief report on the Authorized Meeting at the next regular meeting of the Board of Trustees.

Section 6. The District's travel policy shall be as follows:

- A. **Management Control of Travel Mode:** The General Manager shall direct the mode of travel by District Trustees and employees and is hereby directed to require the most economical means of transportation consistent with the purpose of travel and needs of the District.
- B. **Forms:** All expense reimbursement requests by District Trustees and employees shall be processed on District forms and shall have appropriate receipts.
- C. **Travel for One Day:** Travel to meetings, conferences, workshops, continuing education training programs and seminars requiring up to One Travel Day (as defined below) by District employees, including the General Manager, may be approved by either the General Manager or by the Board of Trustees. Such travel by Trustees shall require the approval of the Board of Trustees. "One Travel Day" shall be defined as travel which can be completed within a twelve (12) hour time frame inclusive of travel time to and from the destination and time spent at the destination for the meeting, conference, workshop, continuing education training program, or seminar ("One Travel Day"). Such travel shall be subject to the following requirements:

Allowable Expenses

Reimbursement Limitation and Conditions Applicable

District Vehicle

When District vehicle is used, reimbursement shall be provided for purchase of gasoline, oil, and emergency repairs when receipts are submitted with expense report, and District

credit card is not assigned. Vehicles shall only be made available to employees and Trustees of the District.

Public Transportation	Actual cost, or the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 463, or any successor publication, whichever is less.
Private Auto Mileage	Trustees and Employees are generally required to travel in District vehicles. The General Manager's approval must be obtained if private auto is used for travel. When private auto is approved, mileage reimbursement shall be paid based on the United States IRS prevailing rate. (See Section E for additional requirements pertaining to private auto use.)
Group Travel	When two or more employees or Trustees travel together, each will be reimbursed only for his/her actual expenses.
Car Rental	Actual cost. It may be necessary for an employee or Trustee to rent an automobile at his/her destination point because commercial sources of transportation are impractical. Group or government rates shall be sought. General Manager approval shall be obtained prior to departure to arrange for an auto rental. If the need for a rental car is not determined until the individual arrives at his/her destination, then he/she should indicate the justification for such expense on his/her expense report. District employees and Trustees are covered by Vector Control Joint Powers Agency for property, third party, and bodily injury liability, when signing the rental agreement. Rental car insurance should be declined.
Parking and Business Related Telephone Calls	Actual cost.
Registration - Tuition	Actual cost.
Lodging	No reimbursement for travel requiring One Travel Day or less.
Meals	Reimbursement for meals may be given only by pre-approval of the General Manager, and shall conform to the Per Diem Rate Schedule for Santa Barbara, Publication 1542 or any successor publication, as issued by the Internal Revenue Service.

D. Travel for More Than One Day: Travel requiring more than One Travel Day by Trustees and employees, including the General Manager, to meetings, conferences, workshops, continuing education training programs and seminars shall require the approval of the Board of Trustees. Such travel shall be subject to the following requirements:

<u>Allowable Expenses</u>	<u>Reimbursement Limitation and Conditions Applicable</u>
District Vehicle	Same as travel requiring One Travel Day or less.
Public Transportation	Actual cost, or the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 463, or any successor publication, whichever is less. Airline tickets shall be purchased at least 21 days prior to departure, when possible, and group or government rates shall be sought.
Private Auto Mileage	Trustees and Employees are generally required to travel in District vehicles. The General Manager's approval must be obtained if private auto is used for travel. When private auto is approved, mileage reimbursement shall be paid based on the United States IRS prevailing rate. (See Section E for additional requirements pertaining to private auto use.) Reimbursement for private auto mileage shall be equivalent to or less than air coach fare to the destination or nearest available airport thereto. Also, mileage from home or departure point to airport and return shall be reimbursed at the United States IRS prevailing rate. If car is not left at airport parking, and is returned home, then reimbursement will not exceed two one-way trips.
Group Travel	When two or more employees or Trustees travel together, each will be reimbursed only for his/her actual expenses.
Car Rental	Same as travel requiring One Travel Day or less.
Parking, Business Related and Personal Telephone Calls	Same as travel requiring One Travel Day or less. On overnight stays, the District will reimburse personal telephone calls of up to 10 minutes total time per day. Receipts showing length of phone calls must be submitted for reimbursement.
Registration - Tuition	Same as travel requiring One Travel Day or less.

Lodging

Actual cost. Lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, if lodging at that rate is available at the time of booking. If such group rate is not available, government and group rates shall be used, if available, or comparable lodging shall be used that is consistent with the requirements of the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 1542, or any successor publication.

Lodging charges shall be based on single occupancy rates. The District will only reimburse lodging expenses incurred for the single occupancy rate, or double occupancy rate for two persons per room. The District will not pay for guests. Receipts must be submitted for reimbursement.

Meals

Reimbursement for meals may be given only by pre-approval of the General Manager, and shall conform to the Per Diem Rate Schedule for Santa Barbara, Publication 1542 or any successor publication, as issued by the Internal Revenue Service.

General Manager may approve cash advances for meals to employees and Trustees in hardship situations.

It is the intent that the food allowance reimbursements cover the actual cost and tip of food expenditures. As such, actual cost shall be entered on the travel expense report and all receipts shall be submitted for food reimbursement.

For travel the day of departure and day of return on longer trips, the allowance is authorized only for the meals actually required. All meal allowances should be entered on the appropriate lines of the travel expense report.

When conference registration fees include one or more meals, or where individual meals are otherwise provided, a zero (0) should be entered for those meals on the travel expense report.

- E. **Private Vehicle Use:** Employee(s), who in the course and scope of his or her employment, or Trustee(s), who in the course and scope of his or her duties as a Trustee for the District, use a vehicle not otherwise owned, rented, or leased by the District, (1) shall first obtain and keep in effect auto liability and property damage insurance with a carrier acceptable to the District's insurance provider; namely providing coverage of at least the minimum amount required by law; and (2) shall have on file or shall submit at least five days prior to such use of said vehicle, proof of insurance attesting to the terms of coverage mentioned above and obtain approval on a permission form. The District shall not be responsible for the

replacement or repair of said vehicle if said vehicle is damaged or destroyed during the course of such use.

Emergency or Unanticipated Travel: In the case attendance by a District employee or Trustee is required at meetings which are not specifically outlined in the District's budget and insufficient time is available for Board approval the following limitations are provided:

1. Travel shall only be within California.
 2. Travel may be authorized by General Manager.
- G. **Exceptions:** The Board of Trustees is cognizant that there will be exceptional circumstances that mandate higher costs, different travel requirements, and lodging conditions. All expenses that do not fall within the policy contained herein or the applicable Internal Revenue Service reimbursable rates shall be approved by the Board of Trustees in a public meeting before the expense is incurred
- H. **Non-reimbursable Expenses:** The following expenses shall not be reimbursable: Cost of alcoholic beverages, laundry, personal hygienic, medicinal, or other related personal items and personal telephone calls, (except as provided for in Section D. "Personal Telephone Calls").
- I. **Conference Attendance by Trustees:** Since there is a large number of Trustees on the Board, it shall be the policy of the Board to limit Trustee attendance at out of town conferences. Attendance shall generally be limited to not more than two Trustees selected by the Board. The exceptions to this are Board Officers and Trustees who are officers and committee members of the California Mosquito and Vector Control Association and the Vector Control Joint Powers Agency.
- J. **Conference Attendance by Staff:** The District shall pay for expenses incurred by authorized employees who attend approved conferences, seminars, or meeting "events." Approved events shall be those included in the approved annual budget, and events not specifically itemized in the annual budget, providing the event will directly benefit the District and will not exceed the budgeted amount for travel.
- K. **Travel and Business Expense Audits:** It is the policy of the District that the General Manager shall be charged with the responsibility to develop and carry out an internal audit program of incoming expense reports, which assures that expenses claimed by Trustees and District employees are reimbursed in accordance with District policies and procedures pertaining to such expenses. District forms shall be developed and used for all expense reimbursements and receipts shall be attached.
- L. This Resolution supersedes and replaces all ordinances, resolutions, regulations, policies, procedures and administrative provisions adopted by the District prior to the date hereof, to the extent consistent with the terms of this Resolution, including Resolution No. 06-03 adopted May 11, 2006. This Resolution (i) supplements Resolution No. 06-02 adopted by the Board of Trustees on March 9, 2006.

PASSED AND ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County on the 13th Day of November, 2008 by the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN:



Larry Fausett, Board President

ATTEST:



Ron Hurd, Board Secretary

FY 2023-24

MOSQUITO & VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY

Service Zone No. 1 and Service Zone No. 2 Assessment
May 2023

Preliminary Engineer's Report



Engineer of Work:



Pursuant to the Government Code, Health and Safety
Code and Article XIID of the California Constitution

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Mosquito and Vector Management District of Santa Barbara County

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District Legal Counsel

Howell Moore & Gough LLP

Engineer of Work

SCI Consulting Group

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

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Introduction

Assessment Background

Since the early 1990's, the Mosquito and Vector Management District of Santa Barbara County ("District") has been responsible for Enhanced Vector Control Services for the City of Goleta, the City of Santa Barbara Municipal Airport, and most of the unincorporated territory of the Goleta Valley including the communities of Hope Ranch, and Isla Vista, which are all included in Service Zone No. 1 (Goleta area) & Service Zone No. 2 (Carpinteria area), including the City of Carpinteria and the Carpinteria Valley.

In order to allow property owners to ultimately decide whether the District should extend its Service Zone No. 1 to include the unincorporated areas of Montecito, Mission Canyon, Summerland, Hidden Valley, and the Goleta and Carpinteria Foothills in southern Santa Barbara County as well as to the non-serviced portions of the City of Santa Barbara, the Board, on January 29, 2004, authorized the initiation of proceedings for a benefit assessment. This new area is referred to as the "Service Zone No. 1 Extension 1" or the "Extension Areas." The "Extension Areas" were narrowly drawn to include sections of Santa Barbara County not previously within the District boundaries. The Extension Areas included only properties that, upon approval of the assessment, 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 will 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 Extension Areas.¹

¹ . Note that the assessment area boundaries have been drawn narrowly to include lands and property in the more populated areas of the County that previously did not receive mosquito control and vector-borne disease prevention services. Other lands in Santa Barbara County that mainly are in the northern and western portions of the County were not included because these excluded areas have a very low population and consequently would receive lower benefit to property from mosquito and disease prevention services.

Assessment Process

In February through April of 2004, the District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Government Code to provide funding for mosquito control services in the Extension Areas. During this ballot proceeding, owners of property in the District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on April 12, 2004.

To allow for tabulation of ballots, a continuation of the public hearing was held on May 13, 2004, at which it was determined that 65.1% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed 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 ballot was submitted), the District gained the authority to approve the levy of the assessments for fiscal year 2004-05 and to continue to levy them in future years. The Board took action, by Resolution No. 04-05, on May 13, 2004, to approve the levy of the assessments. The "Extension Areas" are now part of Service Zone 1. Service Zone 1 and Service Zone 2 are herewith referred to collectively as the "Service Areas" or the "Service Zones."

Prior to the assessment ballot proceeding, neither the District, nor any other public agency, provided mosquito control and vector-borne disease protection and prevention services in the populated areas in Santa Barbara County that were outside of the District's jurisdictional boundaries (the "Extension Areas.") In other words, the "baseline" level of services in Santa Barbara County (in the areas that were outside the District's boundaries) was essentially zero.

Engineer's Report and Continuation of Assessments

This Engineer's Report ("Report") was prepared by SCI Consulting Group to describe the vector control services to be funded by the proposed 2023-24 assessment, to establish the estimated costs for the continued mosquito, vector, disease surveillance and control services, supplies, equipment, facilities and related costs, determine the special benefits and general benefits received by property within the Service Zones from the services by the District, and to apportion the assessments to lots and parcels within the District's Service Areas based on the estimated special benefit each parcel receives from the services funded by the benefit assessment. If the Board approves this Engineer's Report and the continuation of assessments it establishes for fiscal year 2023-24, the assessments will be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2023-24. The assessments for Service Zone 1 may be continued in future years and may be increased in future years by an annual adjustment tied to the Consumer Price Index for the Los Angeles-Riverside-Orange County Area, with a maximum annual assessment rate not to exceed \$20.00 per benefit unit, as established by Resolution 96-01 by the District Board of Trustees of the Goleta Valley Vector Control District in May, 1996. The assessment for Service Zone 2 is not subject to a CPI limitation. However, the maximum assessment rate may not exceed \$16.00 per benefit unit, as established by Resolution 96-01 by the District Board of Trustees of the Carpinteria Mosquito Abatement District in June, 1996. The procedures for continuation of the assessments in future years commence with the creation of a budget for the upcoming fiscal year's costs and services, an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year and the preparation of an updated Engineer's Report. After these documents are prepared and submitted, they could be reviewed and preliminarily approved by the District Board of Trustees at a public meeting. At this meeting, the Board could also call for the publication in a local newspaper of the intent to continue the assessment and set the date for a noticed public hearing. At the annual public hearing, members of the public may provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

District Overview

Previously known as the Santa Barbara Coastal Vector Control District, in 2006 the District adopted its new name of "Mosquito and Vector Management District of Santa Barbara County" ("District") and shall be referred to as such throughout the remainder of this Report.

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

"Vector" means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to,

mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates (Health and Safety Code Section 2002(k)).

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

Services are primarily funded by Ad Valorem property taxes and a benefit assessment paid by the property owners in the Service Zones. The District provides basic services including public information service and basic disease surveillance service throughout the District, and it provides Enhanced Vector Control Service in the Service Zones.

The following is an outline of the primary services that are provided to property within the Service Zone boundaries:

- Mosquito control
- Rodent inspections and source reduction
- Bee Inspections
- Enhanced Disease Surveillance
- Door-to door mosquito inspections
- Mosquitofish for backyard fish ponds
- Public education outreach

The District is controlled by the Mosquito Abatement and Vector Control District Law of the State of California (the “Act”). 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.

Legal Analysis

Proposition 218

The Service Zone 1 Extension 1 assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

(The Service Zone 1 and Service Zone 2 assessments were formed prior to the passage of Proposition 218. 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.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.)

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 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

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). 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 benefits²
- 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

This Engineer’s Report, and the process used to establish this assessment are consistent with the SVTA vs. SCCOSA decision.

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 will receive a special benefit from the proposed public improvement or property-related service.”

Dahms v. Downtown Pomona Property

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. 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

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. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

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

Golden Hill Neighborhood Association v. City of San Diego

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. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

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

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Services will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. 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* because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

General Description of the District and Services

About the District

The Mosquito and Vector Management District of Santa Barbara County (“District”) is an independent special district (not part of the County or any 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 and other vectors such as mosquitoes and stinging insects, and inspections and source reductions of rodents such as roof rats. In addition, the District regularly tests for diseases carried by these vectors and educates the public about how to protect themselves from such diseases.

The Santa Barbara Coastal Vector Control District was originally formed in 1959 as the Goleta Valley Mosquito Abatement District, initially encompassing about 15 square miles. In 1998 the name of the District was changed to “Santa Barbara Coastal Vector Control District.” In 1999, the District annexed the territory of the Carpinteria Mosquito Abatement District, which was dissolved. The District then created two special benefit zones. Service Zone No. 1 included the existing territory of the Santa Barbara Coastal Vector Control District and Service Zone No. 2 included the territory of the dissolved Carpinteria Mosquito Abatement District. In 2004, the District conducted a Proposition 218 compliant mailed ballot proceeding to annex the Service Zone No. 1 Extension Area into the Assessment District. In 2006, the District again changed its name to “Mosquito and Vector Management District of Santa Barbara County” to more accurately describe itself as a county-wide agency and to reflect the entire territory of the District.

Both districts had adopted special benefit assessments in 1996 to provide additional funding for vector control services because of the dramatic decreases in moneys available from property taxes and state subventions in prior years. These benefit assessments were carried over to land in the respective zones.

In addition to its mosquito abatement and vector control services, the District provides education programs on vectors and disease prevention at school and civic group meetings. The District maintains a website and distributes printed material and brochures that describe what property owners and residents can do to keep their homes and property free of rats, mosquitoes, and other pests.

Summary of Services

The purpose of the District is to provide vector surveillance, prevention, abatement, and control services to properties in the District to ensure protection of property owners and residents from vector annoyance and vector-borne diseases, such as St. Louis Encephalitis, Western Equine Encephalitis, West Nile Virus, Malaria, Lyme Disease, Hanta Virus Pulmonary Syndrome, and Sylvatic Plague. (A vector, as defined by the Act, is any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury). To fulfill this purpose, the Board may take any and all necessary or proper steps for the control of mosquitoes, flies, or other vectors, and inspection and source reduction of rodents, either in the District or in territory that is located outside of the District from which mosquitoes, flies, rodents, or other vectors and vector-borne disease may enter the District.

Specifically, the assessments provide funding for projects and programs for the surveillance, prevention, abatement, and control of vectors for the benefit of the lands in the Service Zones. Such mosquito abatement and vector control projects and programs include, but are not limited to, source reduction, larvicide and adulticide applications, disease monitoring, public education, 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 vector control programs. Currently, the District provides basic surveillance service and public information service in all areas of the District, as well as Enhanced Vector Control Service in the Service Zones.

Following are the Services, and resulting level of service, for properties in the Service Zones of the Assessment District. These Services are over and above the baseline level of service in place prior to the assessment. In Service Zone 1 and Service Zone 2, the baseline level of service was the level of service funded by the ad valorem property taxes, prior to the adoption of the assessments in 1996. In the Extension Areas, the baseline level of service was effectively zero, because no services were provided prior to the annexation to the Assessment District in 2004. The formula below describes the relationship between the final level of service, the previous baseline level of service, and the enhanced level of service funded by the assessment.

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

In this case, the baseline level of service is nil, and the final level of service is precisely the enhanced level of service funded by the assessment.

The Services are further defined as follows:

- Response to mosquito problems as well as other pestiferous or disease carrying organisms in properties in the Assessment District, including responding to service call requests by property owners in the Assessment District.
- Control of mosquito larvae in catch basins, ditches, drain lines, vaults, wastewater treatment plants, under buildings, residences, horse troughs, freshwater marshes, salt marshes, creeks and other sources on all assessed properties in the Assessment District.
- Monitoring of Hanta Virus-bearing rodents, and other harmful vectors, such as Wood Rats, Deer Mice, Harvest mice, and Meadow Voles, through property inspection, harborage and home entry point identification, advice for exclusion and recommendations for removal of attractants at properties in the Assessment District, as well as public education,.
- Survey and data analysis of mosquito larvae populations to assess public health risks and allocate control efforts.
- Monitoring of mosquito populations in the Assessment District using various generally accepted scientific methods.
- Testing and monitoring for diseases carried and transmitted by mosquitoes and other arthropods in the Assessment District, such as Encephalitis, Malaria, Dog Heartworm, and West Nile Virus.
- Collection of mosquito that are then pooled for virus testing, and blood analytical studies for State and local agencies.
- Testing of new insecticide materials and investigation of their efficacy.
- Survey and identification of arthropod-borne diseases such as Lyme disease, Hanta Virus and plague found in parks, trails, and other locations frequented by the public in the Assessment District.
- Inspections and advice for property owners who have reported bee swarm behavior or the presence of hives, in addition to providing contact information to private bee keepers for live removal of nuisance bees.
- Monitoring and/or control of other nuisance and potentially hazardous organisms and vectors in properties in the Assessment District, as directed by policy established by the Board of Trustees. (Only vectors found outside of structures will be monitored and controlled.)
- Education of property owners and residents about the risks of diseases carried by insects and small mammals and how to better protect themselves and their pets.
- Monitoring of new and emerging vectors such as the Yellow Fever and Asian Tiger Mosquitoes at entry points in the Assessment District.
- Testing for and control of new and emerging vectors and the pathogens they carry in the Assessment District.

Introduction to Surveillance and Monitoring

Mosquitoes and other vectors most often are produced in areas of standing water including catch basins, vaults, wastewater treatment plants, water under buildings, horse troughs, pools, ponds, gutters, flood control devices, freshwater and saltwater marshes and wetlands as well as organic waste and debris.

The District performs surveillance of adult mosquitoes and surveillance of other vectors on properties in the Assessment District in order to discover new sites of larval development, allocation of control efforts, level of public health risk, population densities, and species composition. The District primarily uses Carbon Dioxide, Sentinel, In2Care, and Gravid traps for this surveillance. Through these efforts, the District has successfully identified and controlled new strains of vector-borne disease. For example, through the disease surveillance efforts carried out by the District, a new strain of Hantavirus was detected in the Isla Vista area, appropriately called the “Isla Vista” strain. In another case, the District analyzed several swarms of Honey Bees found in outdoor trash containers located in a Goleta apartment complex. The District’s genetic confirmation found that the Honey Bees were “Africanized.” As a result, the State officially declared the majority of Santa Barbara County to be “colonized.”

Additionally, the District monitors vector-borne diseases in efforts to prevent human cases. Three pathogenic mosquito-borne Encephalitis viruses occur in California: Western Equine Encephalitis, St. Louis Encephalitis and West Nile virus. All three are carried in birds and can be transferred to horses or humans through the bite of an infected mosquito. There is neither specific cure nor vaccine for these diseases so the District regularly monitors flocks of sentinel chickens for viruses. Malaria, Lyme Disease, and small mammal-borne diseases such as Plague, Hanta Virus and Arena Virus are also monitored.

Larval Mosquito Surveillance Program

The District will identify any medically important arthropod submitted by property owners, businesses or residents in the Service Zone Areas. Laboratory staff will provide information on its biology, public health significance and control.

All mosquito production sites located in the Service Zones will be added to a detailed catalog mapping, tracking and monitoring system of sources and placed on a schedule to be checked regularly and treated as needed.

Property owners, businesses or residents can call the District when experiencing problems with mosquitoes on their property. A mosquito control technician will thereafter survey and treat the source, as appropriate.

Adult Mosquito Surveillance Program

Laboratory personnel will monitor populations to assess the level of public health risk and effectiveness of control measures.

Mosquito traps will be deployed on properties in the Service Zones as deemed appropriate by the District staff. Traps will be collected and their contents identified and counted. This information is maintained in a computerized database and used to track long-term trends in mosquito density.

West Nile Virus Surveillance Program

The District collects adult mosquitoes from properties in the Service Zones and submits them to various laboratories to test for West Nile and other Encephalitis viruses. Laboratory staff will collect mosquitoes from the Service Zones using specialized traps for this purpose. Mosquitoes must be collected alive, anesthetized, identified, and shipped on dry ice the same day.

The District participates in a statewide program to collect and test dead wild birds for West Nile Virus. Dead birds are picked up from properties in the Service Zones within 24 hours, packaged and sent to the State Health Department for testing.

Introduction to Treatment and Control

Strategically, the District addresses vectors through a comprehensive approach, which is based upon effective prevention of vectors. The District controls mosquitoes through a program of integrated vector management (IVM). This program focuses on controlling mosquitoes in their larval stage, and preventing problems before the mosquito pupae hatch and have the ability to transmit diseases. Larval control has many benefits:

1. **Less toxic:** Often, mosquitofish and other environmentally safe approaches can be used. When needed, the bacterial agents or pesticides used to control the larval stage are much less toxic to the environment than those used in the past and are highly specific to mosquitoes.
2. **Less pesticides:** The bacterial agents or pesticides are applied to a smaller area than would be required for treatment of adult mosquitoes.
3. **Less disease:** Targeting immature mosquitoes kills them before they are capable of transmitting disease.

The end result is a program that protects public health, is more cost effective than other methods, and has low impact on the environment. The District used biorational materials such as VectoBac (*Bacillus thuringiensis israelensis*), and VectoLex (*B. sphaericus*). Also used are the products Altosid (methoprene) which is an insect growth regulator, and Natular (Spinosad). These materials have been shown to have minimal effects on non-target species and are regulated by the US EPA and the California Department of Pesticide Regulation. They are approved for use in aquatic habitats.

Larval Mosquito Control Program

Many different water sources exist on properties within the District, such as marshes, creeks, ponds, storm drain systems, and poorly maintained pools. Mosquitoes utilize these sources in their life cycle. Certain mosquitoes are of great concern in that they are capable of transmitting viral diseases, such as West Nile and encephalitis, to humans and horses.

Water sources found to be producing mosquitoes on properties in the Service Zones will be addressed using integrated vector management procedures involving appropriate physical, biological and chemical control. These inspection and control measures will be repeated on a routine schedule to manage the insect population.

The Mosquito and Vector Management District of Santa Barbara County will monitor pesticide resistance levels and determine the efficacy of available larvicides for local mosquito populations.

Mosquito fish are used to control immature mosquitoes on properties in various bodies of water, both large and small. For backyard sources such as ponds and pools, residents may obtain the fish at the District office.

The District will directly bill publicly owned or government owned parcels those costs which are deemed to result from inspection and control procedures performed by the District to manage mosquito production.

Adult Mosquito Control Program

In the event of virus recoveries or human cases of diseases transmitted by mosquitoes or other vectors in major metropolitan areas in the Service Zones, the District may institute widespread application of adulticide materials. In addition, an expanded and intensified larvicide program may be instituted to interrupt the transmission cycle and reduce the adult populations of vector species.

The Mosquito and Vector Management District of Santa Barbara County will monitor pesticide resistance levels and determine the efficacy of available adulticides for the suppression of local mosquito populations.

Any additional descriptions and plans for the services will be filed with the General Manager of the Mosquito and Vector Management District of Santa Barbara County, and are incorporated herein by reference.

Estimate of Cost

The estimated costs and revenues for the District for Fiscal Year 2023-24 are depicted on the following page.

Figure 1 – Summary Cost Estimate, FY 2023-24

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY			
Service Zone No. 1 and Service Zone No. 2 Assessments			
Estimate of Cost			
Fiscal Year 2023-24			
Beginning Fund Balance			\$1,242,127
Zone 2 Revenue			
Property Tax Revenue			\$167,460
Estimated Interest on Fund Balance			\$3,000
Intergovernmental Revenue			\$5,790
Subtotal			<u>\$176,250</u>
Zone 1 Revenue			
Property Tax Revenue			\$390,740
Estimated Interest on Fund Balance			\$7,000
Intergovernmental Revenue			\$13,510
Contract Revenue			\$167,000
Subtotal			<u>\$578,250</u>
Total Operating Revenue from General Fund			\$754,500
Vector Control Services and Related Expenditures			
Operations:			
Salaries & Employee Benefits			\$960,400
Communications			\$7,150
Insurance			\$23,000
Maintenance: Equipment, IT, Structures			\$52,500
Office & Household Expense			\$9,700
Utilities			\$5,500
Professional, Special Service & Administrative Costs			\$103,000
Subtotal - Operations			<u>\$1,161,250</u>
Services and Supplies:			
Clothing, Training, Education			\$14,500
Memberships			\$18,500
Travel & Fuel			\$23,000
Supplies			\$13,000
Pesticides			\$88,000
Subtotal - Services & Supplies			<u>\$157,000</u>
Fixed Assets - Equipment ¹			\$50,000
Subtotal - Vector Control Services and Related Expenditures			\$1,368,250
Incidental Costs			
County Collection and Levy Administration			\$68,838
Allowance for Contingencies ²			\$5,000
Subtotal - Incidental Costs			<u>\$73,838</u>
Total Vector Control Services and Incidental Expenses			<u>\$1,442,088</u>
Total Benefit of Improvements			\$1,442,088
SFE Units			58,714.50
Benefit Received per Single Family Equivalent Unit			\$24.56
Less: Beginning Fund Balance			(\$1,242,127)
Less: General Benefit Contribution From Other Sources			(\$715,790)
Total Vector Control Services and Incidental Expenses			<u>\$726,298</u>
(Net Amount to be Assessed)			
Budget Allocation to Property			
		Assessment	Total
Zone	Total SFE Units	per SFE ³	Assessment
1	53,116.75	\$12.37	\$657,054
2	5,597.75	\$12.37	\$69,244
Total Assessment			<u>\$726,298</u>

Notes

1. This amount is estimated for the future purchase of a truck.
2. This allowance is to account for any uncollectible assessments.
3. Assessment rates per SFE shown do not include \$1.00 County collection fee per parcel.

Method of Assessment

This section of the Report explains the benefits to be derived from the Services provided for property by the District, and the methodology used to apportion the total assessment to properties within the Service Zone No. 1 and Service Zone No. 2.

Service Zone No. 1 and Service Zone No. 2 consist of all Assessor Parcels within the boundaries of the Service Zones, as defined by the assessment diagram at Appendix A hereof. The assessments allow the District to continue providing its enhanced mosquito abatement, disease control and other Enhanced Vector Control Services throughout the Service Zones.

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

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 Service Zones
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 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 Service Zones 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 XIII D 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 below benefit factors, when applied to property in the Service Zones, confer special benefits to property and ultimately improve the safety, utility, functionality and usability of property in the Service Zones. These are special benefits to property in the Service Zones 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 improvements, providing them with more utility of use and making them safer and more usable for occupants.

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

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

Therefore, the drafters of Proposition 218 acknowledged that vector control assessments were a "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 impliedly 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 impliedly were satisfied that vector control services confer special benefit to properties.

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

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 of 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 agreed that vector control services are a valuable and important public service that can be funded by benefit assessments. To be funded by assessments, vector control services must confer special benefit to property.

Mosquito Control Is a Special Benefit to Properties

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

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

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

Benefit Factors

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the services and that would be provided to property within the Service Zones. These types of special benefit are as follows:

Increased safety of property in the Service Zones.

The Assessments provide funding for year-round, proactive Services to control and abate mosquitoes and other vectors that otherwise would occupy properties throughout the Service Zones. Mosquitoes and other vectors are transmitters of diseases, so the reduction of mosquito populations makes property in the Service Zones 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 Service Zones safer, which is a distinct special benefit to property in the Service Zones.⁵ This is not a general benefit to property in the Service Zones or the public at large because the Services are tangible mosquito and disease control services that will be provided directly to the properties in the Service Zones 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.”⁶

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 Service Zones.

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.

⁵ . By reducing the risk of disease and increasing the safety of property, the proposed Services will materially increase the usefulness and desirability of certain properties in the Service Zones.

⁶ Assembly Concurrent Resolution 52, chaptered April 1, 2003

“Vector-borne diseases (including a number that are mosquito-borne) are a major public health problem internationally. In the United States, dengue and malaria are frequently brought back from tropical and subtropical countries by travelers or migrant laborers, and autochthonous transmission of malaria and dengue occasionally occurs. In 1998, 90 confirmed cases of dengue and 1,611 cases of malaria were reported in the USA and dengue transmission has occurred in Texas.”⁷

“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.”⁸ (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).

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

Reduced mosquito and vector populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Service Zones.

The assessments provide new and enhanced services for the control and abatement of nuisance and disease-carrying mosquitoes. These Services materially reduce the number of vectors on properties throughout the Service Zones. The lower mosquito and vector populations on property in the Service Zones is a direct advantage to property that serve 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 properties because all such properties directly benefit from reduced mosquito and vector populations and properties with lower vector populations are more usable, functional and desirable.

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

⁸ Center for Disease Control. (2004). West Nile Virus Activity --- United States, November 9--16, 2004. Morbidity and Mortality Weekly Report. 53(45); 1071-1072.

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.⁹ 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 Service Zones.

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.”¹⁰

Protection of economic activity on property in the Service Zones.

As recently 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 Service Zones.

Mosquitoes hinder, annoy and harm residents, guests, visitors, farm workers, and employees. 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 Service Zones.

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 Louisiana was estimated to cost over \$20 million over approximately one year:

The estimated cost of the Louisiana epidemic was \$20.1 million from June 2002 to February 2003, including a \$10.9 million cost of illness (\$4.4 million medical and \$6.5

⁹ 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.

¹⁰ Assembly Concurrent Resolution 52, chaptered April 1, 2003

*million nonmedical costs) and a \$9.2 million cost of public health response. These data indicate a substantial short-term cost of the WNV disease epidemic in Louisiana.*¹¹

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 life spans 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 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.*¹²

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

Protection of the Service Zones' agriculture, tourism, and business industries.

The agriculture, tourism and business industries in the Service Zones benefit from reduced levels of harmful or nuisance mosquitoes and other vectors. Conversely, any outbreaks of emerging vectorborne pathogens such as West Nile Virus could also materially negatively affect these industries. Diseases transmitted by mosquitoes and other vectors can adversely impact business and recreational functions.

*A study prepared for the United States Department of Agriculture in 2003 found that over 1,400 horses died from West Nile Virus in Colorado and Nebraska and that these fatal disease cases created over \$1.2 million in costs and lost revenues. In addition, horse owners in these two states spent over \$2.75 million to vaccinate their horses for this disease. The study states that "Clearly, WNV has had a marked impact on the Colorado and Nebraska equine industry."*¹³

¹¹ Zohrabian A, Meltzer MI, Ratard R, Billah K, Molinari NA, Roy K, et al. West Nile Virus economic impact, Louisiana, 2002. Emerging Infectious Disease, 2004 Oct. Available from <http://www.cdc.gov/ncidod/EID/vol10no10/03-0925.htm>

¹² 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

¹³ 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/cnahs/nahms/equine/wnv2002_CO_NB.pdf

Pesticides for mosquito control impart economic benefits to agriculture in general. Anecdotal reports from farmers and ranchers indicate that cattle, if left unprotected, can be exsanguinated by mosquitoes, especially in Florida and other southeast coastal areas. Dairy cattle produce less milk when bitten frequently by mosquitoes ¹⁴

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

Reduced risk of nuisance and liability on property in the Service Zones.

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 Service Zones. Properties in the Service Zones 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 horses, livestock and employees from lower mosquito and vector populations.

Agricultural, range, golf course, cemetery, open space and other such lands in the Service Zones 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 Service Zones can also contain significant sources.¹⁵ 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 Service Zones. The reduction of that risk of liability constitutes a special benefit to property in the Service Zones and this special benefit would not be received in absence of the Services funded by the assessments.

¹⁴ . Jennings, Allen. (2001). USDA Letter to EPA on Fenthion IRED. United States Department of Agriculture, Office of Pest Management Policy. March 8, 2001.

¹⁵ . 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 Service Zones by making them more useable, livable and functional. The Services also make properties in the Service Zones more desirable, and more desirable properties also benefit from improved marketability. This is another tangible special benefit to certain property in the Service Zones which will not be enjoyed in absence of the Services.¹⁶

Benefit Finding

In summary, the special benefits described in this Report and provision of Services in the Service Zones directly benefit and protect the real properties in the Service Zones 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 Fiscal Year 2023-24 assessment rate per benefit unit for Service Zone 1 and Service Zone 2.

General vs. Special Benefit

Article XIII C 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:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

¹⁶ . If one were to compare two hypothetical properties with similar characteristics, the property with lower mosquito infestation and reduced risk of vector-borne disease will 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,”¹⁷ but outside the narrowly-drawn Assessment District and to “the public at large.” SVTA vs. SCCOSA 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 the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the 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 v. SCCOSA 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 assessment, the overwhelming proportion of the benefits conferred to property is special, since the advantages from the mosquito and disease protection 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. For example, property owners within the Assessment District may request service calls to treat for mosquitoes or other vectors on their property.

¹⁷ SVTA vs. SCCOSA 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 will 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.

Hence, arguably, some of the Services benefit the public at large and properties outside the Service Zones. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

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 assessment area. Moreover, as noted in this Report, the Services directly reduce mosquito and vector populations on all property in the assessment area. 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.

Calculating General Benefit

The assessment is levied on property in the District that previously received no mosquito and vector control service from any government agency. Consistent with *footnote 8* of SVTA v. SCCOSA, and for the reasons described above, the District has determined that all parcels in the Service Zones receive a shared direct advantage and special benefit from the Services. The Services directly and particularly serve and benefit each parcel, and are not a mere indirect, derivative advantage. As explained above, Proposition 218 relies on the concept of "over and above" in distinguishing special benefits from general benefits. As applied to an assessment proceeding concurrent with the annexation of new territory and extension of services to that territory, this concept means that the baseline general benefits are zero and that all vector control services, which provide direct advantage to property in the Service Zones, are over and above the zero baseline and therefore are special.

Nevertheless, the Services may provide a degree of general benefit, in addition to the predominant special benefit. This section provides a conservative measure of the general benefits from the Assessments.

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 boundaries may receive some benefit from the Services in the form of reduced mosquito populations on property outside the Service Zones. 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 affect properties outside of the Service Zones. Each year, the District provides some of its Services in areas near the boundaries of the Service Zones. By abating mosquito populations near the borders of the Service Zones, the Services may provide benefits in the form of reduced mosquito populations and reduced risk of disease transmission to properties outside the Service Zones. If mosquitoes were not controlled inside the Service Zones, more of them would fly from the Service Zones. Therefore control of mosquitoes within the Service Zones provides some benefit to properties outside the Service Zones but within the normal flight range of vectors, in the form of reduced mosquito populations and reduced vector-borne disease transmission. Since mosquitoes are the predominant vector that are controlled and mosquitoes most easily travel from their source location to properties in the area, typical mosquito destination ranges will be used to measure the extent that the Services will create reduced vector populations on property outside the Unprotected Areas. This is a measure of the general benefits to property outside the Service Zones because this is a benefit from the Services that is not specially conferred upon property in the assessment area.

The mosquito potential outside the Service Zones 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 Service Zones, average concentration of mosquitoes from the Service Zones on properties within two miles of the Service Zones is calculated to be 6%.¹⁸ This relative vector population reduction factor within the destination range is combined with the number of parcels outside the Service Zones and within the destination range to measure this general benefit and is calculated as follows:

<p><u>Criteria:</u></p> <p>MOSQUITOES MAY FLY UP TO 2 MILES FROM THEIR BREEDING SOURCE.</p> <p>1,136 PARCELS WITHIN 2 MILES OF, BUT OUTSIDE OF THE ASSESSMENT DISTRICT, MAY RECEIVE SOME MOSQUITO AND DISEASE PROTECTION BENEFIT</p> <p>6 % PORTION OF RELATIVE BENEFIT THAT IS RECEIVED</p> <p>53,387 ASSESSABLE PARCELS IN THE ASSESSMENT DISTRICT</p>

¹⁸ 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.

Therefore, for the overall benefits provided by the Services to the Service Zones, it is determined that 0.13% of the benefits are received by the parcels within two miles of the Service Zones boundaries. Recognizing that this calculation is an approximation, this benefit will be rounded up to 1.0 %.

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 and disease control services in the Service Zones provide direct service and protection that is clearly “over and above” and “particular and distinct” when compared with the lack of such protection under current 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 and disease control services.

In determining the Assessment District area, the District was careful to limit it to an area of parcels that will directly receive the Services. All parcels directly benefit from the surveillance, monitoring and treatment that is provided on an equivalent basis throughout the Service Zones 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 control and treatment are provided as needed throughout the area based on the surveillance and monitoring results. The shared special benefit - reduced mosquito levels and reduced presence of vector-borne diseases – are received on an equivalent basis by all parcels in the Service Zones. 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 vs. SCCOSA 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 District 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 Service Zones.

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 is some indirect general benefit to the public at large.

The public at large uses the public highways and other regional facilities, and when traveling in and through the Assessment Area they will benefit from the Services. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of area of highways and other regional facilities within the Assessment Area relative to the overall land area. An analysis of maps of the Assessment Area shows that approximately 3.0% of the land area in the Assessment Area is covered by highways and other regional facilities. This 3.0% 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 4.0% of the benefits conferred by the Mosquito and Disease Control Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation	
1.0%	(Outside the Assessment District)
+ 0.0%	(Property within the Assessment District)
+ 3.0%	(Public at Large)
= 4.0%	(Total General Benefit)

The estimated cost of the Services for Fiscal Year 2023-24 is \$1,442,088. Of this total amount, the existing District must contribute at least \$57,684, or 4% of the total budget from sources other than the Service Zone No. 1 and Service Zone No. 2 Assessment. The District contribution from other sources is \$715,790, or approximately 49.6% of the total budget, which more than offsets any general benefits from the Service Zone No. 1 and Service Zone No. 2 Assessment Services.

Zones of Benefit

The boundaries of the Service Zones have been carefully drawn to include the properties in Santa Barbara County that did not receive mosquito and disease control services prior to the assessment 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.

Certain other properties in the northern and western portion of the County were excluded from the Service Zones because these properties are generally in more remote and mountainous areas and they support a very low population. In other words, the boundaries of the Service Zones have been narrowly drawn to include only properties that specially benefit from the mosquito control services, and previously did receive services from the District.

The SVTA vs. SCCOSA 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 assessment, the advantage that each parcel receives from the 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.

The District's mosquito, vector, and disease control programs, projects and services are funded by Service Zone No. 1 and Service Zone No. 2. Service Zone No. 1 includes the original service area of the Mosquito and Vector Management District of Santa Barbara County, including the City of Goleta, the City of Santa Barbara Municipal Airport, and most of the unincorporated territory of the Goleta Valley, including the communities of Hope Ranch and Isla Vista. Service Zone No. 2 contains the territory of the dissolved Carpinteria Mosquito Abatement District, including the City of Carpinteria and the Carpinteria Valley. In addition, Service Zone No. 1 also includes the Extension Areas that were annexed into the District in 2004, including the unincorporated areas of Montecito, Mission Canyon, Summerland, Hidden Valley, and the Goleta and Carpinteria Foothills in southern Santa Barbara County, as well as the previously non-serviced portions of the City of Santa Barbara.

Method of Assessment

As previously discussed, the assessments fund comprehensive, year-round mosquito control and disease surveillance and control Services that clearly confer special benefits to properties in the Service Zones. These benefits can partially be measured by the property owners, 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.¹⁹

¹⁹ 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 will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

With regard to benefits and source locations, the assessment engineer determined that since mosquitoes 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 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 Service Zones are a common source of mosquitoes. Since the typical flight range for a female mosquito, on average, is 2 miles, most homes in the Service Zones 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 Service Zones are within the destination range of mosquitoes and most properties are actually within the destination range of multiple mosquito source locations.

Because the Services are provided throughout the Service Zones 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 Service Zones, the Assessment Engineer determined that all similar properties in the Service Zones have generally equivalent mosquito “destination” potential and, therefore, receive equivalent levels of benefit.

In the process of determining the appropriate method of assessment, the 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 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 below.

The method and formulas for calculating and allocating annual assessments to property in the Service Zones was established by the Resolution 96-01 by the District Board of Trustees of the Goleta Valley Vector Control District in May, 1996 and by Resolution 96-01 by the District Board of Trustees of the Carpinteria Mosquito Abatement District in June, 1996, and is described in detail in a report entitled "Staff Report on the Need for Implementing the Benefit Assessment Funding Mechanism Based on Land Use" approved May 14, 1996 on file in the office of the District. The method and formulas are summarized below.

Assessment Apportionment

The special benefits derived from the Mosquito 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 Service Zones without the excessive nuisance, diminished "livability" or the potential health hazards brought by mosquitoes and the diseases they carry is a special benefit to properties in the Service Zones. 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.²⁰

²⁰ 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.

In order to apportion the cost of the Services to property, each property in the Service Zones 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 designated a SFE value, which is each property's relative benefit in relation to a "benchmark" parcel in the Service Zones. 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 the 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 property is summarized in the following equation:

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

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

Residential Properties

Single family homes, condominiums, and mobile homes on mobile home pads are assigned the basic unit of benefit for vector control services. This category is described as individual homes. The benefit unit for these categories of land use is 1.0.

Multi-Family Properties

Multi-Family properties consist of more than one family thus increasing the benefit received for that individual property. The amount of benefit received increases for Multi-Family properties with a large number of family units. Specifically, this category is segmented into two functions: Multi-Family properties ranging from 2-4 units and Multi-family properties with 5 or more units.

For Multi-family residences up to 4 units, the benefit unit assigned is 1.25.

For Multi-family residences with 5 or more units, the benefit unit assigned is 1.5.

Commercial Properties

All commercial properties experience increased benefit from vector control services due to the higher numbers of people using the property on a transient basis, including employees and the public. This property includes uses such as department stores, service stations, restaurants, and professional buildings. This category receives significantly higher benefit because it is continuously utilized at intense levels and is therefore assigned 1.75 benefit units.

Institutional, Industrial, and Recreational

These properties experience the greatest increased benefit from vector control services due to continual transient use by high numbers of employees, customers and recreationalists. The uses associated with these properties also include the use of transportation of goods and people from outside of the area and includes increased benefits from mosquito and other vector control. This category includes such categories as manufacturing, warehousing, open storage, recreation areas, auditoriums, stadiums, golf courses, and colleges. The benefit unit assigned to this category is 2.0.

Vacant and Agriculture Properties

Vacant properties consist of undeveloped parcels in all land use categories. These parcels are unoccupied and therefore receive a more limited benefit. Farm parcels are similar to undeveloped parcels in that they are generally unoccupied. The amount of benefit is limited to a lesser degree. The benefit unit assigned to this category is 0.75.

Exempt Government Properties

Government parcels are exempt from the special assessment since they were not included in the original assessment schematic prior to Proposition 218. In lieu of the assessment, the District provides services under contract with these parcels, and the parcels are in turn billed directly by the District for abatement costs, according to the provisions of the California State Health and Safety Code.

Other Properties

All properties that are specially benefited are assessed. Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Services and are assessed an SFE benefit factor of 0.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2023-24 and continued every year thereafter, so long as mosquitoes remain in existence and the Mosquito and Vector Management District of Santa Barbara County requires funding from the Assessment for its Services in the Service Zones. As noted previously, the Assessment can continue to be levied annually after the Mosquito and Vector Management District of Santa Barbara County 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 District 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 General Manager of the Mosquito and Vector Management District of Santa Barbara County 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 General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General 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 County of Santa Barbara for collection, the General 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 General Manager, or his or her designee, shall be referred to the Board. The decision of the Board shall be final.

Assessment

Whereas, the Board contracted with the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for an assessment district and an assessment of the estimated costs of Services, and the special and general benefits conferred thereby, upon all assessable parcels within the Service Zone No. 1 and Service Zone No. 2;

Now, therefore, the undersigned in accordance with the provisions of Article XIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Board of said Mosquito and Vector Management District of Santa Barbara County, hereby make the following determination of a continued assessment to cover the portion of the estimated cost of the Services, and the costs and expenses incidental thereto to be paid by the Service Zone No. 1 and Service Zone No. 2.

The District has evaluated and estimated the costs of providing the Services to the Service Zones. The estimated costs are summarized in Figure 1 and detailed in Figure 2, below.

The amount to be paid for the services and improvements and the expenses incidental thereto, to be paid by the Mosquito and Vector Management District of Santa Barbara County for the fiscal year 2023-24 is generally as follows:

Figure 2 – Summary Cost Estimate, FY 2023-24

Vector & Disease Control Services	\$1,368,250
Administrative Costs	<u>\$73,838</u>
TOTAL BUDGET	\$1,442,088
Less:	
General Fund Contribution	(\$715,790)
Net Amount To Assessments	<u><u>\$726,298</u></u>

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Service Zones. The distinctive number of each parcel or lot of land in the Service Zones is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby determine and apportion the net amount of the cost and expenses of the Services, including the costs and expenses incidental thereto, upon the parcels and lots of land within the Service Zones, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in this Engineer's Report.

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

The District may finance the cost of acquiring or constructing capital facilities over time and pledge a portion of assessment revenues received in any fiscal year towards the repayment of the principal amount of such borrowed funds together with interest over the repayment period.

The assessment for Service Zone 1 is subject to an annual adjustment tied to the Consumer Price Index (CPI) for the Los Angeles-Riverside-Orange County Area as of March of each succeeding year (the "CPI"), with a maximum annual rate not to exceed \$20.00 per benefit unit. Any CPI increase not levied in any given year shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in future years. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of the change in the CPI plus any Unused CPI as described above.

The assessment rate for Service Zone 1 for Fiscal Year 2022-23 was \$12.01 per single family equivalent benefit unit. The annual change in the CPI from March 2022 to March 2023 was 3.70%. The calculated maximum authorized assessment rate for Fiscal Year 2023-24 is \$12.45 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report justifies an assessment rate of \$12.37 and hence, proposes assessments for fiscal year 2023-24 at the rate of \$12.37 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

The assessment for Service Zone 2 is not subject to a CPI limitation. However, the maximum assessment rate may not exceed \$16.00 per benefit unit. The estimate of cost and budget in this Engineer's Report also proposes assessments for Service Zone 2 for fiscal year 2023-24 at the rate of \$12.37 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

Following Board preliminary approval of the Engineer's Report and the assessments it establishes for fiscal year 2023-24, the assessments may continue to be levied annually and may be adjusted by the maximum rates allowed by Resolution 96-01 adopted by the District Board of Trustees of the Goleta Valley Vector Control District in May, 1996 and by Resolution 96-01 adopted by the District Board of Trustees of the Carpinteria Mosquito Abatement District in June, 1996, without any additional assessment ballot proceeding.

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 County of Santa Barbara for the fiscal year 2023-24. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of Santa Barbara.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the proposed amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the said Service Zone No.1 and Service Zone No. 2.

Dated: May 11, 2023



Engineer of Work

A handwritten signature in black ink that reads "John W. Bliss".

By John W. Bliss, License No. C52091

Appendices

Appendix A – Assessment Diagram

Appendix B – Assessment Roll

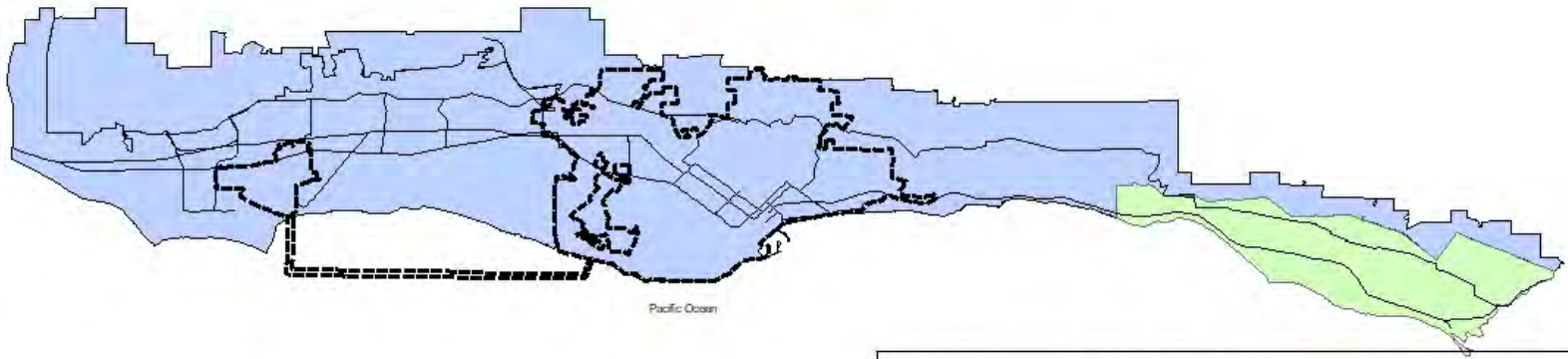
Appendix A – Assessment Diagram

The Mosquito and Vector Management District of Santa Barbara County Assessment areas include all properties within Service Zone No. 1 and Service Zone No. 2.

The boundaries of Service Zone No. 1 and Service Zone No. 2 are displayed on the following Assessment Diagram.

Legend

- Major Streets
- Service Zone No. 2
- Service Zone No. 1



**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
OF SANTA BARBARA COUNTY
SERVICE ZONE NO. 1 AND SERVICE ZONE NO. 2
ASSESSMENTS**

FILED IN THE OFFICE OF THE GENERAL MANAGER
OF THE MOSQUITO AND VECTOR MANAGEMENT DISTRICT
OF SANTA BARBARA COUNTY, COUNTY OF SANTA
BARBARA, CALIFORNIA,
THIS ____ DAY OF _____, 20__

GENERAL MANAGER _____

RECORDED IN THE OFFICE OF THE GENERAL MANAGER
OF THE MOSQUITO AND VECTOR MANAGEMENT
DISTRICT OF SANTA BARBARA COUNTY, CALIFORNIA
THIS ____ DAY OF _____, 20__

GENERAL MANAGER _____

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY
THE BOARD OF TRUSTEES OF THE MOSQUITO AND
VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA
COUNTY, COUNTY OF SANTA BARBARA, CALIFORNIA,
ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS
ASSESSMENT DIAGRAM ON THE ____ DAY OF _____
2020 FOR THE FISCAL YEAR 20__ AND SAID
ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR
SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE
GENERAL MANAGER OF THE MOSQUITO AND
VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA
COUNTY, CALIFORNIA ON THE ____ DAY OF _____
20__ REFERENCE IS HEREBY
MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE
EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST
EACH PARCEL OF LAND.

GENERAL MANAGER _____

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS
OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE
COUNTY OF SANTA BARBARA FOR A DETAILED
DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY
PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN
FOR ALL DETAILS CONCERNING THE LINES AND
DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS
IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S
PARCEL NUMBER.

PREPARED BY SCI CONSULTING GROUP
4745 MANGELS BLVD.
FAIRFIELD, CA 94534
(707) 430-4300

Appendix B – Assessment Roll, FY 2023-24

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

STAFF REPORT

DATE: May 11, 2023

TO: The Board of Trustees

FROM: Brian Cabrera, General Manager

SUBJECT: Resolutions 23-02 and 23-03 declaring the Intention to Continue Assessments, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing on July 13, 2023 for Fiscal Year 2023-24 for the Mosquito and Vector Management District of Santa Barbara County for Service Zone 1 and Service Zone 2

RECOMMENDATION

It is recommended that the Board approve Resolutions 23-02 and 23-03 that would declare the Board's intention to continue assessments for fiscal year 2023-24, preliminarily approve the Engineer's Report and provide for the notice of a public hearing on July 13, 2023 for fiscal year 2023-24 for the Mosquito and Vector Management District of Santa Barbara County for Service Zone 1 and Service Zone 2.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to levy the continued assessments for fiscal year 2023-24, will preliminarily approve the Engineer's Report, including the proposed rates included in the Engineer's Report for the Mosquito and Vector Management District of Santa Barbara County (Service Zone 1 and 2). The Engineer will administer and process the current parcel data to establish continued assessments for each parcel in the assessment district boundaries. The Engineer will cause a Notice to be published in a local newspaper in order to notify the public of the hearing that will be held on July 13, 2023 for the continued levy of the assessments.

BACKGROUND

Since the early 1990's, the Mosquito and Vector Management District of Santa Barbara County ("District") has been responsible for Enhanced Vector Control Services for the City of Goleta, the City of Santa Barbara Municipal Airport, and most of the unincorporated territory of the Goleta Valley including the communities of Hope Ranch and Isla Vista, which are all included in Service Zone No. 1 (Goleta area) & Service Zone No. 2 (Carpinteria area), including the City of Carpinteria and the Carpinteria Valley.

In order to allow property owners to ultimately decide whether the District should extend its Service Zone No. 1 to include the unincorporated areas of Montecito, Mission Canyon, Summerland, Hidden Valley, and the Goleta and Carpinteria Foothills in southern Santa Barbara County as well as to the non-serviced portions of the City of Santa Barbara, the Board, on January 29, 2004, authorized the initiation of proceedings for a benefit assessment. This new area is referred to as the "Service Zone No. 1 Extension 1" or the "Extension Areas."

- Balloting Conducted: February to April, 2004
- Ballot Results: 65.1% of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies (Extension Areas): May 13, 2004
- Service Zone 1 Fiscal Year 1996 Approved Rate: \$6.17 per single family equivalent benefit unit (SFE)
- Service Zone 1 Fiscal Year 2004-05 Approved Rate (Extension Areas): \$6.17 per single family equivalent benefit unit (SFE)
- Service Zone 1 Fiscal Year 2022-23 Approved Rate: \$12.01 per single family equivalent benefit unit (SFE)

- Service Zone 1 Annual CPI: In each subsequent year, the maximum assessment rate increases by the annual change in the Consumer Price Index, not to exceed \$20.00 per single family equivalent benefit unit (SFE)
- Service Zone 2 Rate Established in 1996: \$7.91 per single family equivalent benefit unit (SFE)
- Service Zone 2 Fiscal Year 2022-23 Approved Rate: \$12.01 per single family equivalent benefit unit (SFE)
- Service Zone 2 Annual CPI: The maximum assessment rate is not to exceed \$16.00 per single family equivalent benefit unit (SFE)

SCI Consulting Group prepared the Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the assessments for fiscal year 2023-24, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year. At the May 11, 2023 Board meeting, the Board will review the Engineer's Report and adopt resolutions to declare its intention to continue the assessments, preliminarily approve the Engineer's Report, and provide for notice of the annual public hearing for Service Zone 1 and Service Zone 2.

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

PROPOSED RATE AND CPI HISTORY

The assessments can be continued annually and can be increased by the change in the Los Angeles-Riverside-Orange County Consumer Price Index. The following table summarizes the CPI history and the rates assessed.

Fiscal Year	LA Area CPI	CPI Increase	Zone 1 Rate/SFE	Zone 2 Rate/SFE	Annual Assessment Revenues
FY 04-05	1.75%	0.00%	\$6.17	\$7.91	\$355,230
FY 05-06	4.02%	0.00%	\$6.17	\$7.91	\$356,046
FY 06-07	4.67%	4.70%	\$6.46	\$7.91	\$372,663
FY 07-08	3.84%	3.25%	\$6.67	\$7.91	\$383,707
FY 08-09	3.28%	3.30%	\$6.89	\$7.91	\$396,355
FY 09-10	-1.00%	15.97%	\$7.99	\$7.99	\$454,286
FY 10-11	1.86%	1.88%	\$8.14	\$8.14	\$462,979
FY 11-12	3.00%	5.41%	\$8.58	\$8.58	\$487,599
FY 12-13	2.02%	3.96%	\$8.92	\$8.92	\$508,730
FY 13-14	1.29%	1.35%	\$9.04	\$9.04	\$517,350
FY 14-15	1.04%	1.00%	\$9.13	\$9.13	\$523,560
FY 15-16	0.51%	0.55%	\$9.18	\$9.18	\$528,646
FY 16-17	1.69%	5.77%	\$9.71	\$9.71	\$561,391
FY 17-18	2.68%	2.68%	\$9.97	\$9.97	\$579,000
FY 18-19	3.78%	3.78%	\$10.35	\$10.35	\$602,898
FY 19-20	2.71%	2.71%	\$10.63	\$10.63	\$620,085
FY 20-21	1.94%	1.88%	\$10.83	\$10.83	\$633,929
FY 21-22	2.19%	2.19%	\$11.07	\$11.07	\$648,425
FY 22-23	8.50%	8.50%	\$12.01	\$12.01	\$705,161
FY 23-24	3.70%	3.00%	\$12.37	\$12.37	\$726,298

Note: Difference in the actual and applied CPI rate is due to truncating of the calculated maximum assessment rate.

PROPOSED FY 2023-24 BUDGET, SERVICES & IMPROVEMENTS

Summary of revenue and total cost	FY 2023-24	FY 2022-23
Revenue (all sources)	\$1,480,798	\$1,368,370
Costs:		
Services	\$1,368,250	\$1,318,930
Incidentals	\$73,838	\$69,686

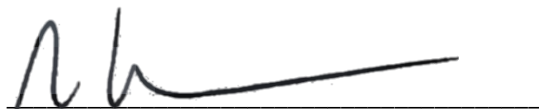
Services to be performed by the Mosquito and Vector Management District this fiscal year include:

- Mosquito control
- Rodent inspections and source reduction
- Bee Inspections
- Enhanced Disease Surveillance
- Door-to door mosquito inspections
- Mosquitofish for backyard fish ponds
- Public education outreach

EFFECT OF HEAVY RAINS WHICH OCCURRED IN THE FIRST FEW MONTHS OF 2023

This past winter, Santa Barbara County and most of California experienced one of the most dramatic rain seasons in years. After enduring a long stretch of below-average annual rainfall totals, resulting in the declaration of severe drought status throughout much of the state, including in the region encompassing the District’s Service Zones, heavy rains pounded our area in the form of “atmospheric rivers” that delivered astounding amounts of rain within relatively short periods of time. As of the writing of this staff report, Santa Barbara County has received more than 211% of its “Normal-to-Date” rainfall (according to the National Weather Service). As a percentage of “Normal Water Year” rainfall, Carpinteria is at 160% (27.2”), Santa Barbara 191% (34.8”), and Goleta 162% (29.4”). San Marcos Pass has already had 74.5” inches of rain. That’s over 5 feet of rain. While the rains have brought welcomed relief from drought conditions, they have filled many low-lying areas with standing water. Already, District staff have been seeing mosquito breeding in places that have been free of mosquitoes for years. Area creeks and streams that were rapidly overflowing after the rains have begun to slow down. As we move into late Spring and early Summer some of these flows may stop resulting in the formation of stagnant pools of water ideal for mosquito breeding. The overall consequence of the excess rainfall may well be increased mosquito populations compared with the preceding years. This will require even more monitoring, surveillance and treatments. These increased services will likely lead to higher budget costs to the District in Fiscal Year 2023-24.

Respectfully submitted,



Brian Cabrera
General Manager

RESOLUTION NO. 23-02

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR
MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY DECLARING INTENTION
TO CONTINUE ASSESSMENTS, ESTABLISHING A COST OF LIVING INCREASE,
PRELIMINARILY APPROVING THE ENGINEER'S REPORT,
AND PROVIDING NOTICE OF A PUBLIC HEARING
FOR FISCAL YEAR 2023-24
FOR SERVICE ZONE NO. 1

WHEREAS: In the reorganization of this District and the Carpinteria Mosquito Abatement District (CMAD), it was ordered by the Santa Barbara County Local Agency Formation Commission and Board of Supervisors that CMAD be dissolved and its territory be annexed to this District, that this District then create two separate zones for purposes of levying assessments consisting of the territory of CMAD and of this District before the reorganization, respectively, and that the assessments of the said two prior districts continue in the reorganized district; and

WHEREAS: By Resolution 99-03 this District created Service Zone No. 1, consisting of the territory of this District prior to reorganization, and Service Zone No. 2, consisting of the territory of CMAD prior to its dissolution, and adopted the assessments levied by resolutions of the prior districts; and

WHEREAS: By Resolution 04-04 this District extended Service Zone No. 1 by adding territory, including the area of the City of Santa Barbara not previously a part of Service Zone No. 1 and certain unincorporated areas of south Santa Barbara County, to Service Zone No. 1 thereby making property in the extension area subject to the annual levy of said assessment; and

WHEREAS: By Resolution 96-01, which is incorporated herein by this reference, this District adopted a vector surveillance and control project for a zone of benefit encompassing the entire territory of the District as it then existed; and

WHEREAS: Said Resolution established an assessment of \$6.17 per benefit unit for the 1996-1997 fiscal year, as defined in the Staff Report on the Need for Implementing the Benefit Assessment Funding Mechanism Based on Land Use (the "Staff Report"), which is on file at the office of the District, and further established a schedule of assessments for various land uses within the District as it then existed for the 1996-1997 fiscal year; and

WHEREAS: Resolution 96-02 provides for an annual evaluation of the amount of the benefit unit assessment, the schedule of assessments by land use derived therefrom, and an annual increase in the

maximum assessment amounts based on the change in the Consumer Price Index not to exceed \$20.00 per benefit unit; and

WHEREAS: The District finds that it is necessary for the proper administration of the District to levy an increased rate of assessment for the 2023-24 fiscal year, after adjustment for the increase in the Consumer Price Index;

WHEREAS, an Engineer's Report ("Engineer's Report") has been prepared by SCI Consulting Group ("Assessment Engineer") and submitted to the Mosquito and Vector Management District of Santa Barbara County Board of Trustees ("Board"). The Report, which is available for public review at the District's office (2450 Lillie Avenue, Summerland, CA 93067), is hereby incorporated by reference. This Engineer's Report includes: (1) a description of the mosquito abatement and vector control Services to be funded with assessment proceeds; (2) an estimate of the annual cost of such Services; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a description of the boundaries of the District, and (6) a specification of the amount to be assessed upon various types of assessable land to fund the cost of the mosquito abatement and vector control services. This assessment shall be described as the "Service Zone 1 Assessment" (hereinafter the "Assessment") of the Mosquito and Vector Management District of Santa Barbara County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County as follows:

1. An Engineer's Report by a registered professional engineer (the Engineer of Work) has been prepared in accordance with Article XIID of the California Constitution and the California Government and Health and Safety Codes. The Engineer's Report has been made, filed with the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Engineer's Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. This Board intends to continue and to collect annual assessments within the District to fund the cost of providing mosquito, vector and disease control services and the proposed projects and services set forth in the Engineer's Report. Within the District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of vectors within the District boundaries. Such mosquito abatement, vector control and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs,

maintenance, and operation expenses and incidental expenses (collectively "Services"). The cost of these Services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to the District's mosquito and vector control program.

3. The Assessment consists of the lots and parcels shown on the assessment diagram of the Assessment, on file with the District Manager, and reference is hereby made to such diagram for further particulars.

4. Reference is hereby made to the Engineer's Report for a full and detailed description of the proposed projects and services, the boundaries of the Assessment and the proposed assessments upon assessable lots and parcels of land within the Assessment.

5. The District hereby estimates that the amount of assessments necessary to provide vector surveillance and control in Service Zone No. 1 during the fiscal year 2023-24 is \$657,054, which is the estimated amount that will be raised by the foregoing assessments.

6. The District hereby proposes to continue and to collect assessments for Service Zone No. 1 for fiscal year 2023-24 in the amounts set forth below, which are computed by the methods established in the Staff Report. They are based on the assessment of \$12.37 per benefit unit, which is the proposed benefit unit assessment for fiscal year 2023-24. The assessments which are to be levied on all parcels of land within Service Zone No. 1 for the 2023-24 fiscal year, except land owned by governmental agencies or public utilities, are as follows:

LAND USE	PROPOSED ASSESSMENT FY 2023-24
VACANT	\$9.28
FARMLAND	\$9.28
SINGLE FAMILY RESIDENCE	\$12.37
APARTMENTS, 1-4 Units	\$15.46
APARTMENTS, 5 or More Units	\$18.56
COMMERCIAL	\$21.65
INDUSTRIAL	\$24.74
INSTITUTIONAL, RECREATIONAL	\$24.74

7. The assessments are proposed to be continued annually. In each subsequent year in which the assessments will be continued, an updated Engineer's Report, including a proposed budget and assessment rate, shall be prepared. The updated Engineer's Report shall be considered by the Board at a noticed public hearing. The updated Engineer's Report shall serve as the basis for the continuation of the assessments.

8. The assessments include a provision for an annual increase by an amount equal to the annual change in the Consumer Price Index (All Urban Consumers-All Items, 1982-84 = 100) for Los Angeles-Riverside-Orange County CA. The assessment rate for Service Zone 1 for Fiscal Year 2022-23 was \$12.01 per single family equivalent benefit unit. The annual change in the CPI from March 2022 to March 2023 was 3.70%. The calculated maximum authorized assessment rate for Fiscal Year 2023-24 is \$12.45 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report justifies an assessment rate of \$12.37 and hence, proposes assessments for fiscal year 2023-24 at the rate of \$12.37 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

9. A public hearing shall be held before this Board at Room 18 of the Santa Barbara City College Wake Center Campus located at 300 N. Turnpike Rd., Santa Barbara 93111 as follows: on July 13, 2023 at the hour of 2:00 p.m. for the purpose of conducting a hearing and to consider all protests of property owners regarding the proposed Assessment and this Board's determination whether the public interest, convenience and necessity require the Services and this Board's final action upon the Engineer's Report and the continued assessments therein. In an effort to improve access to public information, residents may access meetings remotely. Members of the public who wish to observe the meeting and offer public comment should contact the Mosquito and Vector Management District of Santa Barbara County at 805-969-5050 or by email at info@mvmdistrict.org by 1:00 P.M. on July 12 to request the meeting access information.

10. The Secretary of the Board shall cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in the Santa Barbara Independent, which is a newspaper of general circulation in the Mosquito and Vector Management District of Santa Barbara County.

THE FOREGOING RESOLUTION WAS ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County at a regular meeting thereof held on May 11, 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

President, Board of Trustees
Mosquito and Vector Management District of Santa Barbara County

Attest

Secretary to the Board of Trustees

RESOLUTION 23-03

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR
MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY DECLARING INTENTION
TO CONTINUE ASSESSMENTS, ESTABLISHING A COST OF LIVING INCREASE,
PRELIMINARILY APPROVING THE ENGINEER'S REPORT,
AND PROVIDING NOTICE OF A PUBLIC HEARING
FOR FISCAL YEAR 2023-24
FOR SERVICE ZONE NO. 2

WHEREAS: In the reorganization of this District and the Carpinteria Mosquito Abatement District (CMAD), it was ordered by the Santa Barbara County Local Agency Formation Commission and Board of Supervisors that CMAD be dissolved and its territory be annexed to this District, that this District then create two separate zones for purposes of levying assessments consisting of the territory of CMAD and of this District before the reorganization, respectively, and that the assessments of the said two prior districts continue in the reorganized district; and

WHEREAS: By Resolution 99-03 this District created Service Zone No. 1, consisting of the territory of this District prior to reorganization, and Service Zone No. 2, consisting of the territory of CMAD prior to its dissolution, and adopted the assessments levied by resolutions of the prior districts; and

WHEREAS: By Resolution 96-01, which is incorporated herein by this reference, the Board of Trustees of CMAD adopted an assessment scheme for annual levy of an assessment to pay for the cost of vector surveillance and control within the District; and

WHEREAS: Said Resolution established an assessment of \$7.91 per benefit unit for the 1996-1997 fiscal year, as defined in the Staff Report on the Need for Implementing the Service Charge Assessment Funding Mechanism Based on Land Use (the "Staff Report"), which is on file at the office of the District, established a maximum assessment of \$16.00 per benefit unit and further established a schedule of assessments for various land uses within the District for the 1996-1997 fiscal year; and

WHEREAS: Said CMAD Resolution 96-01 provides for an annual evaluation of the amount of the assessment per benefit unit and the schedule of assessments by land use derived therefrom, not to exceed \$16.00 per benefit unit; and

WHEREAS, an Engineer's Report ("Engineer's Report") has been prepared by SCI Consulting Group ("Assessment Engineer") and submitted to the Mosquito and Vector Management District of Santa Barbara County Board of Trustees ("Board"). The Report, which is available for public review at the District's office

(2450 Lillie Avenue, Summerland, CA 93067), is hereby incorporated by reference. This Engineer's Report includes: (1) a description of the mosquito abatement and vector control Services to be funded with assessment proceeds; (2) an estimate of the annual cost of such Services; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a description of the boundaries of the District, and (6) a specification of the amount to be assessed upon various types of assessable land to fund the cost of the mosquito abatement and vector control services. This assessment shall be described as the "Service Zone 2 Assessment" (hereinafter the "Assessment") of the Mosquito and Vector Management District of Santa Barbara County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County as follows:

1. An Engineer's Report by a registered professional engineer (the Engineer of Work) has been prepared in accordance with Article XIII D of the California Constitution and the California Government and Health and Safety Codes. The Engineer's Report has been made, filed with the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Engineer's Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. This Board intends to continue and to collect annual assessments within the District to fund the cost of providing mosquito, vector and disease control services and the proposed projects and services set forth in the Engineer's Report. Within the District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of vectors within the District boundaries. Such mosquito abatement, vector control and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses and incidental expenses (collectively "Services"). The cost of these Services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to the District's mosquito and vector control program.
3. The Assessment consists of the lots and parcels shown on the assessment diagram of the Assessment, on file with the General Manager, and reference is hereby made to such diagram for further particulars.

4. Reference is hereby made to the Engineer's Report for a full and detailed description of the proposed projects and services, the boundaries of the Assessment and the proposed assessments upon assessable lots and parcels of land within the Assessment.

5. The District hereby estimates that the amount of assessments necessary to provide vector surveillance and control in Service Zone No. 2 during the fiscal year 2023-24 is \$69,244, which is the estimated amount that will be raised by the foregoing assessments.

6. The District hereby proposes to continue and to collect assessments for Service Zone No. 2 for fiscal year 2023-24 in the amounts set forth below, which are computed by the methods established in the Staff Report. They are based on the assessment of \$12.37 per benefit unit, which is the proposed benefit unit assessment for fiscal year 2023-24. The assessments which are to be levied on all parcels of land within Service Zone No. 2 for the 2023-24 fiscal year, except land owned by governmental agencies or public utilities, are as follows:

LAND USE	PROPOSED ASSESSMENT FY 2023-24
VACANT	\$9.28
FARMLAND	\$9.28
SINGLE FAMILY RESIDENCE	\$12.37
APARTMENTS, 1-4 Units	\$15.46
APARTMENTS, 5 or More Units	\$18.56
COMMERCIAL	\$21.65
INDUSTRIAL	\$24.74
INSTITUTIONAL, RECREATIONAL	\$24.74

7. The assessments are proposed to be continued annually. In each subsequent year in which the assessments will be continued, an updated Engineer's Report, including a proposed budget and assessment rate, shall be prepared. The updated Engineer's Report shall be considered by the Board at a noticed public hearing. The updated Engineer's Report shall serve as the basis for the continuation of the assessments.

8. A public hearing shall be held before this Board at room 18 of the Santa Barbara City College Wake Center Campus located at 300 N. Turnpike Rd., Santa Barbara 93111 as follows: on July 13, 2023 at the hour of 2:00 p.m. for the purpose of conducting a hearing and to consider all protests of property owners regarding the proposed Assessment and this Board's determination whether the public interest, convenience and necessity require the Services and this Board's final action upon the Engineer's Report and the continued assessments therein. In an effort to improve access to public information, residents may access meetings remotely. Members of the public who wish to observe the meeting and offer public comment should contact the Mosquito and Vector Management

District of Santa Barbara County at 805-969-5050 or by email at info@mvmdistrict.org by 1:00 P.M. on July 12 to request the meeting access information.

9. The Secretary of the Board shall cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in the Santa Barbara Independent, which is a newspaper of general circulation in the Mosquito and Vector Management District of Santa Barbara County.

THE FOREGOING RESOLUTION WAS ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County at a regular meeting thereof held on May 11, 2023, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

President, Board of Trustees
Mosquito and Vector Management District of Santa Barbara County

Attest

Secretary to the Board of Trustees

Mosquito & Vector Management District of Santa Barbara County

May 11, 2023

Retiree Health Benefits under GASB 74/75

June 30, 2022 Actuarial Valuation

Will Kane, FSA, EA, MAAA

Presentation Outline

- Current Benefit Structure
- Valuation Terminology
- Valuation Results
- Projections of Funded Status

Current Retiree Health Benefits

- District provides lifetime medical, dental, and vision coverage to eligible retirees and their dependents
 - Must retire from the District
 - Ten years of service required if hired after July 1, 2018
 - Pre-65, District pays up to:
 - \$2,471 per month if hired prior to July 1, 2018
 - \$1,509 per month if hired after July 1, 2018
 - Post-65, District pays up to CalPERS statutory minimum
 - \$151 per month in 2023
 - Current retiree receives fully paid coverage, future retirees will not

Valuation Terminology

- **Total OPEB Liability (TOL): \$483,000**
 - Represents what is owed due to the promise to provide future benefits
 - Only includes benefits already earned due to past service
 - Grows as benefits are earned and with interest; shrinks as benefits are paid
- **Fiduciary Net Position (FNP): \$602,000**
 - The amount of assets that have been set aside in an irrevocable trust for the exclusive use of paying retiree health benefits
 - Grows or shrinks each year based on investment return, contributions to the trust, and benefit payments from the trust
- **Net OPEB Liability (NOL): (\$119,000)**
 - The TOL minus the FNP, in other words, what is owed that is in excess of what has already been set aside
- **Service Cost: \$21,000**
 - An active employee's liability accumulates over the course of his/her career
 - The value of the additional benefit accrued in one year is the Service Cost
 - For funded plans, Service Cost is a good guideline for minimum annual funding

June 30, 2022 Valuation Results

\$ in millions	TOL	FNP	NOL
Balance at June 30, 2021	\$615,000	\$583,000	\$32,000
Total One-Year Change	<u>-\$132,000</u>	<u>+\$19,000</u>	<u>-\$151,000</u>
Balance at June 30, 2022	\$483,000	\$602,000	(\$119,000)

- \$20,000 increase in NOL due to normal operation of the plan
 - Includes benefits earned and interest growth for the year offset by expected investment earnings
- \$70,000 decrease in NOL due to experience and assumption changes
 - -\$180,000 from experience gain, primarily due to one retiree dropping off
 - +\$110,000 from investment loss
- \$100,000 decrease in NOL due to District contributions to OPEB trust

Looking to June 30, 2023 & Beyond

- Anticipate performing a roll-forward valuation for 2023
 - GASB 75 requires full valuations to be performed every two years
 - In-between years can be satisfied via a streamlined roll-forward
- Steady state strategy to keep plan fully funded is to do two things:
 - 1) Contribute the Service Cost to the trust each year (\$21,000)
 - 2) Withdraw from the trust each year for benefit payments (\$6,000)
 - Because plan is currently 125% funded, District could skip a couple of years of contributing the Service Cost if desired
- Volatility should be expected in future years
 - Small number of eligible employees means each one matters
 - Asset returns are unpredictable
 - Medical costs tend to increase unevenly

Thank you!

Questions?

**Mosquito & Vector Management District of Santa
Barbara County
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: June 30, 2022
Measurement Date: June 30, 2022
For Fiscal Year-End: June 30, 2023**

*Prepared by:
Total Compensation Systems, Inc.*

Date: April 25, 2023

DRAFT

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**Mosquito & Vector Management District of Santa Barbara County
Actuarial Study of Retiree Health Liabilities**

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Mosquito & Vector Management District of Santa Barbara County to determine the liabilities associated with its current retiree health program as of a June 30, 2022 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2023. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2023 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2023 measurement date is provided on page 13.

B. Key Results

MVMD of Santa Barbara County uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2022 will be used on a look back basis for the June 30, 2023 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>	<i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$483,305	\$615,272
Fiduciary Net Position (FNP)	\$602,056	\$583,533
Net OPEB Liability (NOL)	(\$118,751)	\$31,739
Service Cost <i>(for year following)</i>	\$20,856	\$20,973
Estimated Pay-as-you-go Amount <i>(for year following)</i>	\$5,569	\$12,830
GASB 75 OPEB Expense <i>(for year ending)</i>	\$6,201	\$12,291

Refer to results section beginning on page 10 or the glossary on page 27 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>	<i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Valuation Interest Rate	5.75%	5.75%
Expected Rate of Return on Assets	5.75%	5.75%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

Total Compensation Systems, Inc.

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes. See page 11 for amounts below broken out by employee classification, if applicable.

<i>Year Beginning July 1</i>	<i>Projected Benefit Payments</i>
2022	\$5,569
2023	\$7,709
2024	\$9,795
2025	\$12,923
2026	\$16,360
2027	\$27,987
2028	\$34,174
2029	\$47,738
2030	\$37,363
2031	\$41,383

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2021 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2022 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2021 Measurement Date	\$615,272	\$583,533	\$31,739
Service Cost	\$20,973	\$0	\$20,973
Interest on TOL / Return on FNP	\$35,612	(\$75,686)	\$111,298
Employer Contributions	\$0	\$100,360	(\$100,360)
Benefit Payments	(\$5,565)	(\$5,565)	\$0
Administrative Expenses	\$0	(\$586)	\$586
Experience (Gains)/Losses	(\$195,915)	\$0	(\$195,915)
Changes in Assumptions	\$12,928	\$0	\$12,928
Other	\$0	\$0	\$0
Net Change	(\$131,967)	\$18,523	(\$150,490)
Actual Balance at June 30, 2022 Measurement Date	\$483,305	\$602,056	(\$118,751)

Total Compensation Systems, Inc.

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 24.

Balances at June 30, 2023 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$5,223	(\$194,448)
Changes in assumptions	\$24,686	(\$17,430)
Differences between projected and actual return on assets	\$65,318	\$0
Total	\$95,227	(\$211,878)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2024	\$17,885	(\$33,434)
2025	\$19,005	(\$33,434)
2026	\$19,465	(\$33,434)
2027	\$26,863	(\$33,434)
2028	\$4,475	(\$33,434)
Thereafter	\$7,534	(\$44,708)
Total	\$95,227	(\$211,878)

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2023	<i>Expense Component</i>
Service Cost	\$20,973
Interest Cost	\$35,612
Expected Return on Assets	(\$36,262)
Administrative Expenses	\$586
Recognition of Experience (Gain)/Loss Deferrals	(\$29,752)
Recognition of Assumption Change Deferrals	\$793
Recognition of Investment (Gain)/Loss Deferrals	\$14,251
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2023	\$6,201

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2022 to June 30, 2023 minus prior contributions after the measurement date should also be reflected in OPEB expense. June 30, 2023 deferred outflows should include contributions from July 1, 2022 to June 30, 2023.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2022 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	(\$62,221)	(\$185,541)
Current Assumption	(\$118,751)	(\$118,751)
1% Increase in Assumption	(\$167,881)	(\$38,209)

Total Compensation Systems, Inc.

D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<u>All Employees*</u>
Benefit types provided	Medical, dental and vision
Duration of Benefits	Lifetime**
Required Service	5 years
Minimum Age	50
Dependent Coverage	Yes
District Contribution %	100%
District Cap	\$2,471 per month***

*Employees hired after 7/1/2018 are subject to a \$1,509 District Cap and 10 year service requirement

**Only PEMHCA minimum employer contribution (\$151/month in 2023) is provided after Medicare age

***Increased based on the Los Angeles/Riverside/Orange County area All Urban CPI for March each year

E. Summary of Valuation Data

This report is based on census data provided to us as of June, 2022. Distributions of participants by age and service can be found on page 18. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Current Year <i>June 30, 2022 Valuation Date</i> <i>June 30, 2022 Measurement Date</i>	Prior Year <i>June 30, 2020 Valuation Date</i> <i>June 30, 2021 Measurement Date</i>
Active Employees eligible for future benefits		
Count	6	6
Average Age	49.3	47.3
Average Years of Service	14.5	12.8
Retirees currently receiving benefits		
Count	1	2
Average Age	67.0	64.5

We were not provided with information about any terminated, vested employees.

Total Compensation Systems, Inc.

F. Certification

The actuarial information in this report is intended solely to assist MVMD of Santa Barbara County in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of MVMD of Santa Barbara County. Release of this report may be subject to provisions of the Agreement between MVMD of Santa Barbara County and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2022 to June 30, 2023, using a measurement date of June 30, 2022. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by MVMD of Santa Barbara County. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of MVMD of Santa Barbara County and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

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applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

Geoffrey L. Kischuk
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by MVMD of Santa Barbara County. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent MVMD of Santa Barbara County uses contribution caps, the influence of the trend factor is further reduced. We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2022 at 5.75% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all *current* participants. The APVPBP is the amount on June 30, 2022 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The **“trend” rate** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2022 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$438,877
Post-65 Benefit	\$109,319
Subtotal	\$548,196
Retiree: Pre-65 Benefit	\$0
Post-65 Benefit	\$92,387
Subtotal	\$92,387
Grand Total	\$640,583
Subtotal Pre-65 Benefit	\$438,877
Subtotal Post-65 Benefit	\$201,706

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2022

	<i>Total</i>
# of Eligible Employees	6
First Year Service Cost	
Pre-65 Benefit	\$17,082
Post-65 Benefit	\$3,774
Total	\$20,856

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2022 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$307,725
Active: Post-65 Benefit	\$83,193
Subtotal	\$390,918
Retiree: Pre-65 Benefit	\$0
Retiree: Post-65 Benefit	\$92,387
Subtotal	\$92,387
Subtotal: Pre-65 Benefit	\$307,725
Subtotal: Post-65 Benefit	\$175,580
Total OPEB Liability (TOL)	\$483,305
Fiduciary Net Position as of June 30, 2022	\$602,056
Net OPEB Liability (NOL)	(\$118,751)

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be **inaccurate**. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs.

<i>Year Beginning</i>	
<i>July 1</i>	<i>Total</i>
2022	\$5,569
2023	\$7,709
2024	\$9,795
2025	\$12,923
2026	\$16,360
2027	\$27,987
2028	\$34,174
2029	\$47,738
2030	\$37,363
2031	\$41,383

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2021 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2022 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2021	\$615,272	\$583,533	\$31,739
Service Cost	\$20,973	\$0	\$20,973
Interest on Total OPEB Liability	\$35,612	\$0	\$35,612
Expected Investment Income	\$0	\$36,262	(\$36,262)
Administrative Expenses	\$0	(\$586)	\$586
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$100,360	(\$100,360)
Employer Contributions as Benefit Payments	\$0	\$0	\$0
Actual Benefit Payments from Trust	(\$5,565)	(\$5,565)	\$0
Actual Benefit Payments from Employer	\$0	\$0	\$0
Expected Minus Actual Benefit Payments**	(\$7,265)	\$0	(\$7,265)
Expected Balance at June 30, 2022	\$659,027	\$714,004	(\$54,977)
Experience (Gains)/Losses	(\$188,650)	\$0	(\$188,650)
Changes in Assumptions	\$12,928	\$0	\$12,928
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	(\$111,948)	\$111,948
Other	\$0	\$0	\$0
Net Change during 2022	(\$131,967)	\$18,523	(\$150,490)
Actual Balance at June 30, 2022*	\$483,305	\$602,056	(\$118,751)

* May include a slight rounding error.

** Deferrable as an Experience Gain or Loss.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for MVMD of Santa Barbara County is shown beginning on page 24. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2023

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$23,062)	(\$195,915)	\$29,752	(\$189,225)
Assumption Changes	(\$4,879)	\$12,928	(\$793)	\$7,256
Investment (Gains)/Losses	(\$32,379)	\$111,948	(\$14,251)	\$65,318
Deferred Balances	(\$60,320)	(\$71,039)	\$14,708	(\$116,651)

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2023

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$31,739	(\$118,751)	(\$150,490)
Deferred Balances	(\$60,320)	(\$116,651)	(\$56,331)
Net Position	\$92,059	(\$2,100)	(\$94,159)
Adjust Out Employer Contributions			\$100,360
OPEB Expense			\$6,201

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for MVMD of Santa Barbara County will be a roll-forward valuation with a measurement date of June 30, 2023 which will be used for the fiscal year ending June 30, 2024. Please let us know if MVMD of Santa Barbara County would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for MVMD of Santa Barbara County to understand that the appropriateness of all selected actuarial assumptions and methods are MVMD of Santa Barbara County's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, MVMD of Santa Barbara County's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by MVMD of Santa Barbara County regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 5.75% per year net of expenses. This is based on assumed long-term return on investments. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by MVMD of Santa Barbara County.

Fiduciary Net Position as of June 30, 2022

	<u>06/30/2021</u>	<u>06/30/2022</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$603,766	\$607,621
Capital Assets	\$0	\$0
Total Assets	\$603,766	\$607,621
Benefits Payable	(\$20,233)	(\$5,565)
Fiduciary Net Position	\$583,533	\$602,056

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C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2017 CalPERS Mortality for Miscellaneous and Schools Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired 2013 and after. 2017 CalPERS 2.0%@62 Rates for Miscellaneous Employees Hired 2012 and before. Santa Barbara County Employees' Retirement System retirement rates for Miscellaneous employees

COSTS FOR RETIREE COVERAGE

Actuarial Standard of Practice 6 (ASOP 6) provides that, as a general rule, retiree costs should be based on actual claim costs or age-adjusted premiums. This is true even for many medical plans that are commonly considered to be “community-rated.” However, ASOP 6 contains a provision – specifically section 3.7.7(c) – that allows use of unadjusted premiums in certain circumstances.

It is my opinion that the section 3.7.7(c)(4) exception allows use of unadjusted premium for PEMHCA agencies if certain conditions are met. Following are the criteria we applied to MVMD of Santa Barbara County to determine that it is reasonable to assume that MVMD of Santa Barbara County’s future participation in PEMHCA is likely and that the CalPERS medical program as well as its premium structure are sustainable. (We also have an extensive white paper on this subject that provides a basis for our rationale entirely within the context of ASOP 6. We will make this white paper available upon request.)

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.
- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and

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a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.

- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.
- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Other Southern California region. Based on the information we have, the District constitutes no more than 0.02% of the Other Southern California pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Other Southern California pool.

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	Hired 2013 and after. \$15,600 Hired 2012 and before. \$19,541	\$1,800

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Miscellaneous	100%	100%

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Miscellaneous	Santa Barbara County Employees' Retirement System turnover rates for Miscellaneous employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 – 29	0								
30 – 34	0								
35 – 39	1			1					
40 – 44	1				1				
45 – 49	1					1			
50 – 54	1			1					
55 – 59	2	1				1			
60 – 64	0								
65 and older	0								
Total	6	1	0	2	1	2	0	0	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>
Under 50	0
50 – 54	0
55 – 59	0
60 – 64	0
65 – 69	1
70 – 74	0
75 – 79	0
80 – 84	0
85 – 89	0
90 and older	0
Total	1

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions MVMD of Santa Barbara County should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of MVMD of Santa Barbara County's practices, it is possible that MVMD of Santa Barbara County is already complying with some or all of these suggestions.

- We suggest that MVMD of Santa Barbara County maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, MVMD of Santa Barbara County should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. MVMD of Santa Barbara County should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, MVMD of Santa Barbara County should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- MVMD of Santa Barbara County should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under MVMD of Santa Barbara County's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, MVMD of Santa Barbara County should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for MVMD of Santa Barbara County to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by MVMD of Santa Barbara County. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	1
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	6
Total Number of participants	7

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

Shown in Part III.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist MVMD of Santa Barbara County in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2017 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2017 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2017 CalPERS 2.0%@62 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 2.0%@62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	Santa Barbara County Employees' Retirement System retirement rates for Miscellaneous employees
Disclosure	The retirement assumptions are based on the Santa Barbara County Employees' Retirement System (SBERS) retirement rates for Miscellaneous employees table created SBERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	Santa Barbara County Employees' Retirement System turnover rates for Miscellaneous employees
Disclosure	The turnover assumptions are based on the Santa Barbara County Employees' Retirement System turnover rates for Miscellaneous employees table created by SBERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$185,541)	(\$118,751)	(\$38,209)

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Paragraph 53: **Discount Rate**

The following information is intended to assist MVMD of Santa Barbara County to comply with Paragraph 53 requirements.

53.a: A discount rate of 5.75% was used in the valuation. The interest rate used in the prior valuation was 5.75%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 23 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.
CERBT - Strategy 3

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	22.0000	7.5450
All Fixed Income	49.0000	4.2500
Real Estate Investment Trusts	8.0000	7.2500
All Commodities	5.0000	7.5450
Treasury Inflation Protected Securities (TIPS)	16.0000	3.0000

PARS - Moderate HighMark PLUS

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Domestic Equities	50.0000	7.2500
All Fixed Income	45.0000	4.2500
Short-Term Gov't Fixed	5.0000	3.0000

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	(\$62,221)	(\$118,751)	(\$167,881)

Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

Paragraph 56: **Additional Net OPEB Liability Information**

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The following information is intended to assist MVMD of Santa Barbara County to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2022.

The measurement date is June 30, 2022.

56.b: We are not aware of a special funding arrangement.

56.c: There were no assumption changes since the prior measurement date.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: Required Supplementary Information

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 23 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: Actuarially Determined Contributions

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 23 years.

Paragraph 244: Transition Option

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of
Experience Gains and Losses
(Measurement Periods)

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)								
				2022	Amounts to be Recognized in OPEB Expense after 2022	2023	2024	2025	2026	2027	Thereafter	
2017-18	\$8,635	11.3	\$3,060	\$765	\$4,810	\$765	\$765	\$765	\$765	\$765	\$765	\$985
2018-19	\$285	11.3	\$78	\$26	\$181	\$26	\$26	\$26	\$26	\$26	\$26	\$51
2019-20	(\$37,311)	9.1	(\$8,202)	(\$4,101)	(\$25,008)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,503)
2020-21	\$298	9.1	\$33	\$33	\$232	\$33	\$33	\$33	\$33	\$33	\$33	\$67
2021-22	(\$195,915)	7.4	\$0	(\$26,475)	(\$169,440)	(\$26,475)	(\$26,475)	(\$26,475)	(\$26,475)	(\$26,475)	(\$26,475)	(\$37,065)
Net Increase (Decrease) in OPEB Expense			(\$5,031)	(\$29,752)	(\$189,225)	(\$29,752)	(\$29,752)	(\$29,752)	(\$29,752)	(\$29,752)	(\$29,752)	(\$40,465)

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of
Changes of Assumptions
(Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	2022	Amounts to be Recognized in OPEB Expense after 2022	2023	2024	2025	2026	2027	Thereafter
2019-20	(\$26,004)	9.1	(\$5,716)	(\$2,858)	(\$17,430)	(\$2,858)	(\$2,858)	(\$2,858)	(\$2,858)	(\$2,858)	(\$3,140)
2020-21	\$17,312	9.1	\$1,903	\$1,903	\$13,506	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$3,991
2021-22	\$12,928	7.4	\$0	\$1,748	\$11,180	\$1,748	\$1,748	\$1,748	\$1,748	\$1,748	\$2,440
Net Increase (Decrease) in OPEB Expense			(\$3,813)	\$793	\$7,256	\$793	\$793	\$793	\$793	\$793	\$3,291

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of
Investment Gains and Losses
(Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	2022	Amounts to be Recognized in OPEB Expense after 2022	2023	2024	2025	2026	2027	Thereafter
2017-18	\$4,210	5	\$3,368	\$842	\$0						
2018-19	(\$5,589)	5	(\$3,354)	(\$1,118)	(\$1,117)	(\$1,117)					
2019-20	(\$2,292)	5	(\$918)	(\$459)	(\$915)	(\$459)	(\$456)				
2020-21	(\$37,016)	5	(\$7,404)	(\$7,404)	(\$22,208)	(\$7,404)	(\$7,404)	(\$7,400)			
2021-22	\$111,948	5	\$0	\$22,390	\$89,558	\$22,390	\$22,390	\$22,390	\$22,388		
Net Increase (Decrease) in OPEB Expense			(\$8,308)	\$14,251	\$65,318	\$13,410	\$14,530	\$14,990	\$22,388	\$0	\$0

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APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

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<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

CALIFORNIA HEALTH AND SAFETY CODE

CHAPTER 1. MOSQUITO ABATEMENT AND VECTOR CONTROL DISTRICTS

Article 1. General Provisions

2000. This chapter shall be known and may be cited as the Mosquito Abatement and Vector Control District Law.

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

- (1) California's climate and topography support a wide diversity of biological organisms.
- (2) Most of these organisms are beneficial, but some are vectors of human disease pathogens or directly cause other human diseases such as hypersensitivity, envenomization, and secondary infections.
- (3) Some of these diseases, such as mosquitoborne viral encephalitis, can be fatal, especially in children and older individuals.
- (4) California's connections to the wider national and international economies increase the transport of vectors and pathogens.
- (5) Invasions of the United States by vectors such as the Asian tiger mosquito and by pathogens such as the West Nile virus underscore the vulnerability of humans to uncontrolled vectors and pathogens.

(b) The Legislature further finds and declares:

- (1) Individual protection against the vectorborne diseases is only partially effective.
- (2) Adequate protection of human health against vectorborne diseases is best achieved by organized public programs.
- (3) The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.
- (4) Since 1915, mosquito abatement and vector control districts have protected Californians and their communities against the threats of vectorborne diseases.

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

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

2002. As used in this chapter:

- (a) "Abate" means to put an end to a public nuisance, or to reduce the degree or the intensity of a public nuisance.
- (b) "Board of trustees" means the legislative body of a district.
- (c) "City" means any city, whether general law or chartered, including a city and county, and including any city the name of which includes the word "town."

California Health and Safety Code

- (d) "Control" means to prevent or reduce vectors.
 - (e) "Department" means the State Department of Health Services. (f) "District" means any mosquito abatement and vector control district created pursuant to this chapter or any of its statutory predecessors.
 - (g) "Principal county" means the county having all or the greater portion of the entire assessed value, as shown on the last equalized assessment roll of the county or counties, of all taxable property within a district at the time of formation.
 - (h) "Property" means land and improvements, and includes water.
 - (i) "Public agency" means any state agency, board, or commission, including the California State University and the University of California, any county, city and county, city, regional agency, school district, special district, redevelopment agency, or other political subdivision.
 - (j) "Public nuisance" means any of the following:
 - (1) Any property, excluding water that has been artificially altered from its natural condition so that it now supports the development, attraction, or harborage of vectors. The presence of vectors in their developmental stages on a property is prima facie evidence that the property is a public nuisance.
 - (2) Any water that is a breeding place for vectors. The presence of vectors in their developmental stages in the water is prima facie evidence that the water is a public nuisance.
 - (3) Any activity that supports the development, attraction, or harborage of vectors, or that facilitates the introduction or spread of vectors.
 - (k) "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 rodents and other vertebrates.
 - (l) "Voter" means a voter as defined by Section 359 of the Elections Code.
- 2003.
- (a) This chapter provides the authority for the organization and powers of mosquito abatement and vector control districts. This chapter succeeds the former Chapter 5 (commencing with Section 2200) as added by Chapter 60 of the Statutes of 1939, as subsequently amended, and any of its statutory predecessors.
 - (b) Any mosquito abatement and vector control district formed pursuant to the former Chapter 5 (commencing with Sect. 2200) or any of its statutory predecessors that was in existence on January 1, 2003, shall remain in existence as if it had been organized pursuant to this chapter. Any zone of a mosquito abatement and vector control district formed pursuant to former Section 2291 to former Section 2291.4, inclusive, and any of their statutory predecessors that was in existence on January 1, 2003, shall remain in existence as if it had been formed pursuant to this chapter.
 - (c) Any indebtedness, special tax, benefit assessment, fee, election, ordinance, resolution, regulation, rule, or any other action of a district taken pursuant to the former Chapter 5 (commencing with Section 2200) or any of its statutory predecessors that was taken before January 1, 2003, shall not be voided solely because of any error, omission, informality, misnomer, or failure to comply strictly with this chapter.

MEMO

To: Board of Trustees
Mosquito and Vector Management District of Santa Barbara County

From: Richard G. Battles

Subject: General Counsel Recruitment and Selection

Date: May 2, 2023

In April of 2005 I was retained to serve as general counsel to the Mosquito and Vector Management District of Santa Barbara County. In that capacity, I have represented the District for the past 18 years on legal issues that have arisen from time to time and have attended meetings of the Board of Trustees as requested. I will be retiring from the practice of law on June 30, 2023. The purpose of this memo is to identify the issues that the District will need to address in connection with the process of recruiting an attorney/law firm to serve as the District's new general counsel following my retirement.

Request for Proposals

As a preliminary matter, the Board will need to decide whether it wants to issue a formal request for proposals ("RFP") in order to identify qualified candidates. Four RFPs prepared by other local agencies are attached to this memo as examples. If the Board decides to issue an RFP, it will also need to decide who RFPs should be sent to. The District may be able to advertise the RFP through associations such as the California Special Districts Association (CSDA) and the Mosquito and Vector Control Association of California (MVCAC). In addition, Board members and District staff may be able to recommend candidates to whom RFPs should be sent. I can also provide recommendations in that regard.

Direct Contacting of Candidates

Instead of issuing a formal RFP, the District could directly contact candidates that have been recommended by Board members, District staff, and me. In that case, it would be helpful to provide those candidates with information regarding (i) the District, (ii) the qualifications and requirements that apply to the general counsel position, and (iii) the application, interview and selection process.

Considerations

In connection with the recruitment process, the Board will need to consider the following issues:

- Is it important to have a local attorney/firm? Only a limited number of local attorneys have experience representing special districts.

- Should out of town firms with a focus on the representation of special districts be considered?
- Is it important for the new general counsel to be available to attend Board meetings in-person, or is attendance by teleconference or video conference (e.g., Zoom) an option?
- Should a hybrid approach be considered where a local attorney serves a general counsel and a larger out of town firm is used when specialized expertise is required? This describes the current arrangement where I represent the District on most legal matters and Nate Kowalski of Atkinson, Andelson, Loya, Ruud & Romo in Cerritos represents the District on labor and employment matters.

Formation of Ad Hoc Committee

The Board may wish to consider the formation of an ad hoc committee consisting of less than a quorum of the Board for the purposes of (i) deciding upon the recruitment and selections process, (ii) working with District staff to develop an RFP (if that approach is decided upon) and any written materials or other information to be provided to general counsel candidates, and (iii) screening and interviewing candidates. Ad hoc committees are not subject to the Brown Act's open meeting requirements, which would avoid noticing requirements for meetings of the committee and could expedite the process.

Selection by Board

The full Board may want to participate in the screening and interview process. In any case, the selection of the attorney/firm to serve as general counsel should be a Board decision.

Retainer with Retiring Legal Counsel

Following my retirement on June 30, I can continue to be available for some period of time on a retainer basis to assist District staff and the District's new general counsel with the transition process. The purpose of that arrangement would be to (i) facilitate the transfer of institutional knowledge to the new attorney/law firm, (ii) answer questions about how things have been done in the past and why, and (iii) assist in locating information contained in legal files and computer records.

Conclusion

It has been a privilege to represent the Board and the District all these years and to work with the District's staff. I very much appreciate the confidence the District placed in me by allowing me to serve as its legal counsel. I will be available to assist as needed with the process of recruiting and selecting the District's new general counsel.



**Auburn Area Recreation and Park District
471 Maidu Drive Ste. 200
Auburn, CA 95603**

(530) 885-8461 Extension 102

Request for Proposal for Legal Services

PROPOSALS DUE BY

March 26, 2021

**471 Maidu Drive, Ste. 200
Auburn, CA 95603**

For further information, please contact:

Pat Larson
Administrator's Assistant
(503) 885-8461 x102
Fax: (530) 885-0703
plarson@auburnrec.com

Auburn Area Recreation and Park District

Request for Proposal for Legal Services

I. INTRODUCTION

A. General Information

The Auburn Area Recreation and Park District (the District) is requesting proposals from qualified legal firms to represent the District as general legal counsel. The desired firm must have a comprehensive knowledge of all aspects of law, however, when reviewing proposals, the District's evaluation will be weighted based on the following ranking of experience and knowledge:

- 1) Parks and Recreation agencies issues and trends
- 2) Special District laws, regulations and codes
- 3) California Codes
- 4) Human Resources
- 5) Public agency laws, regulation and issues
- 6) Contracts and contract codes
- 7) CEQA and related environmental law

The desired firm will not represent, conduct business or have an agreement with any organization that does business with the District.

The District reserves the right to reject any or all proposals submitted.

Review Process. During the evaluation process the District reserves the right to request additional information.

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

Three copies of proposals and one unbound copy of the proposal are due to the Auburn Area Recreation & Park District by no later than **March 26th, 2021 at 4pm**. Proposals should be addressed to:

Auburn Area Recreation and Park District
Attn: Legal RFP
471 Maidu Dr. Ste. 200
Auburn, CA 95603

It is anticipated the selection of a firm will be completed by April 30, 2021. The Auburn Recreation District Legal Review Committee will review all applicants and recommend certain firms for interviews by the Board of Directors. **Selected firms will be expected to attend (in person or virtually) the Board of Director’s meeting on April 29th at 6pm.** The meeting will take place at the Canyon View Community Center (471 Maidu Dr., Auburn) The District will also be providing an option to attend via Zoom.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be performed

This RFP has been prepared with the philosophy that the legal firm selected will be a full-service legal firm. This is expected to include, but not be limited to providing legal opinions, representing the district in legal matters, assisting with Parks and Recreation matters, Special District issues, human resources and personnel matters, reviewing documents and contracts as requested and responding to the District in a timely manner, generally considered to be one business day.

The performance period for the contract between the District and the chosen firm is one year, with an annual review by the District. The contract may be terminated by the District or firm upon written notice to the other party.

The chosen firm will submit monthly invoices to the District for review by the District’s Legal Review Committee. The chosen firm should allow 4 – 6 weeks for payment.

III. DESCRIPTION OF THE DISTRICT

A. Name and Telephone Number of Principal Contact:

The principal contact with the District will be the District Administrator. The District Administrator can be reached at (530) 885-8461 Extension 102.

B. Background Information:

Auburn Area Recreation and Park District was established in 1948. The District is approximately 100 square miles serving a population of approximately 45,000 with 11 major parks and facilities, 3 child care centers and 2 large undeveloped areas. The District employs approximately 40 – 90 staff, depending on the time of year. The District’s expenses for FY 19/20 were \$5.7 million, including Capital Improvement Projects.

IV. SELECTION PROCESS AND CRITERIA

A. Selection Process

The District will evaluate the proposal including related experience of the firm. Cost will be considered, however, this will not be the sole selection criteria. The Board of Directors will make the final determination on awarding the contract.

All proposals received by the deadline will be reviewed by the District for content, completeness, experience and qualifications. The Auburn Recreation District Legal Review Committee will review all applicants and recommend certain firms for interviews by the Board of Directors. Selected firms will be expected to attend (in person or virtually) the Board of Director's meeting on April 29th at 6pm. The meeting will take place at the Canyon View Community Center (471 Maidu Dr., Auburn) The District will also be providing an option to attend via Zoom.

The District reserves the right to select the firm which, in its sole judgment, best meets the needs of the District.

B. Selection Criteria

Proposals submitted in response to this RFP will be evaluated on the following criteria. The successful firm will demonstrate through its proposal that it has carefully studied the District's expectations as stated in this RFP. The proposal and presentation of past experience must demonstrate to the District that the firm has the professional capability and competency to be a full service legal firm who will provide legal representation for the District.

Selection criteria includes:

- * Previous experience with Parks and Recreation agencies
- * Knowledge of Special District's unique status within the State
- * Complete familiarity with the California Resources Code including the Brown Act
- * Well rounded knowledge of human resource laws and requirements
- * Experience representing Public Agencies
- * Through knowledge of contract law, including Public Works contracts and implementation
- * CEQA knowledge and experience
- * Cost of services
- * Responsiveness to the RFP

C. District Rights and Options

The District, at its sole discretion, reserves the following rights:

1. To determine which respondents, if any, shall be included on a short list of semi-finalists based on the criteria set forth in the RFP.
2. To reject any, or all information received pursuant to this RFP.
3. To supplement, amend, substitute or otherwise modify this RFP at any time by means of written addendum.
4. To cancel this RFP with or without the substitution of another RFP or prequalification process.
5. To request additional information.
6. To verify the qualifications and experience of each respondent.
7. To require one or more respondents to supplement, clarify or provide additional information in order for the District to evaluate RFPs submitted.
8. To hire multiple firms to perform the necessary duties and range of services if it is determined to be in the best interests of the District.
9. To use any techniques or concepts included in the submitted RFP regardless of firm's selection.
10. To waive any minor defect or technicality in any RFP received.

V. PROPOSAL REQUIREMENTS

It is the desire of the District to receive accurate and easily comparable information on all interested firms. We have structured this RFP process in a way which allows for variation in proposals while asking all respondents to provide needed basic information. The process should not get in the way of your proposal and we do not expect flashy or very lengthy proposals. Proposals should be, but are not required to be, presented in an 8.5" x 11" size.

Further, we ask that the proposal be prepared and submitted by the individual attorney or teams of attorneys who will be directly involved with the District's legal needs. We respect senior partners but very much, however we want to meet with the attorneys with whom we may work on a long-term basis. We ask that the individual or individuals who will have the greatest day to day dealings with the

District be identified and serve as the firm's representative during the selection process.

The proposal should include the following information to be considered:

1. Cover Letter/Letter of Interest

Indicate name of the attorney who will serve as contact for your firm and be the District's primary contact. Please state firm name, address of office submitting proposal (also include address of main firm office if proposal is submitted by a branch office), telephone number, pertinent emails and type of firm (e.g., corporation, partnership, proprietorship).

Please provide Three (3) copies and one unbound copy of proposal. Proposals should be addressed to:

Auburn Area Recreation and Park District
Attn: Legal RFP
471 Maidu Dr. Ste. 200
Auburn, CA 95603

2. Firm Organization/Credentials/Professional Experience

Please provide a brief description of your firm including number of years in business, professional experience with parks and recreation agencies, specifically Special Districts, types of legal services provided, and the number of employees in the firm.

3. Project Team

Identify the following key members of the legal firm and state their experience and qualifications:

- * Principal/Partner in charge
- * Attorneys who will be working directly with the District
- * Associates

4. Firm Resources and relevant clients

Please describe any special strengths your firm has to offer that are not elsewhere stated in your proposal.

5. Financial/Insurance

Provide a rate sheet detailing your firm's proposed rates and fees for this contract if you receive the award and comparative fees which you charge other organizations.

Indicate amount of professional liability insurance coverage.

The District will not be responsible for expenses incurred in preparing and submitting this proposal.

6. Client References

Please list at least four recent (past five years) clients for whom your firm has provided full service legal services. Please include a contact person's name, telephone number.

7. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period and a statement that the proposal is a firm and irrevocable offer for 60 days.

8. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in California.



North Sonoma Coast Fire Protection District

PO Box 386 The Sea Ranch, CA 95497

<http://nscfpd.org> - (707)785-2648

REQUEST FOR PROPOSALS

DISTRICT COUNSEL

INTRODUCTION

The North Sonoma Coast Fire Protection District (NSCFPD) is seeking a law firm or individual attorney to provide legal services on a contract basis.

The NSCFPD was formed in 2016 pursuant to the Fire Protection District Law of 1987. The District covers approximately 110,000 acres in the very northwestern corner of Sonoma County, an area that previously was served by The Sea Ranch and Annapolis Volunteer Fire Companies.

The District primarily serves the communities of The Sea Ranch, Annapolis, and Stewarts Point, as well as all other residents within its expansive boundaries. The District is governed by a five-member Board of Directors and is managed by a Board appointed Fire Chief. Although the NSCFPD does not currently have employees, this may change in the future.

Fire services are provided through a robust group of volunteer firefighters augmented with contracted support from CalFire. The NSCFPD contracts for workers' compensation and general and auto liability coverage through the FASIS and FAIRA joint powers authorities.

More information about the District is included on its website:

<http://www.northsonomacoastfpd.org/>

SCOPE OF SERVICES/ DESCRIPTION OF RESPONSIBILITIES

The NSCFPD Counsel will provide general counsel, basic legal services, and advice on special projects. Although we don't expect to require a substantial number of hours of legal services for on-going operations, we will have projects or conditions from time to time that will require more extensive legal services. These could include preparing for a possible parcel tax measure, pursuing legislation to address relief from an excessive ERAF shift of property tax revenues, advising on possible district consolidation, or potentially assisting with negotiation of a JPA for shared services. Another need will be related to employment law should the District proceed with hiring staff.

The District Counsel is selected by and serves at the pleasure of the NSCFPD Board of Directors. The District Counsel will work closely with the Fire Chief, Board Chair, and other Board Members.

We request that one attorney be designated as the point of contact or lead attorney. Accessibility to and a timely response from the attorney is essential to the position.

SUBMISSIONS

Law firms and attorneys are invited to submit qualifications and proposals for the provision of these services. Proposals should address the following areas:

- A general description of how you would propose to provide these services
- Resume of the designated lead attorney
- Hourly rate for services
- Location of office from which services will be provided
- Experience with fire and/or other special districts
- Experience with approval of parcel tax measures
- Experience with adoption of state or county legislation
- Experience with employment law
- Ability to attend our meetings if necessary - the Board typically meets in person monthly on the morning of the third Wednesday at The Sea Ranch North Fire Station (a Zoom option is available)
- Provide at least three references from current clients, including ones from other fire districts, if available.

DEADLINE FOR SUBMISSION

All proposals must be received by email no later than Wednesday, November 9, 2022.

Please submit to: info@northsonomacoastfpd.org

General Manager's Report for April 2023

1. The District's website had 6,538 web page views, avg. 218 per day (5,878 web page views, avg. 190 per day in March).
2. K. Schultz attended a webinar sponsored by the New Orleans Mosquito, Termite, and Rodent Control Board on "Vector Control Preparedness". 4/4.
3. District vehicle sold on the GovDeals online auction for \$5,000.4/5.
4. V. Ibarra participated as a member of an external interviewing panel for the Northwest Mosquito and Vector Control District's interviews for a Field Supervisor position. 4/5.
5. Building was inspected for termite damage by three different pest control companies. All three recommend whole structure fumigation, though one offered spot treatments as an alternative.
6. GM Cabrera attended the webinar sponsored by the San Francisco Department of the Environment: "IPM Strategies Implemented by Alameda County Vector Control". 4/6.
7. V. Ibarra attended the FMC (pesticide manufacturer) webinars: "Efficacy Through Adjuvant Selection" and "Pests in Commercial Kitchens". 4/7
8. The District's roof was inspected by Action Roofing and was determined to be in good condition. 4/11.
9. D. Cram, R. Sharp and V. Ibarra treated sections of the wetlands on SB Airport property on 4/12.
10. D. Cram and V. Ibarra treated Lower Lake Carneros by boat. 4/13. (the last time this part of LLC was treated was in 2011)
11. GM Cabrera was interviewed by Noozhawk about the impact of heavy rains on mosquitoes. 4/17. <https://www.noozhawk.com/heavy-rains-bring-early-start-to-mosquito-season-with-more-of-the-pesky-pests-expected/>
12. R. Sharp, D. Cram, K. Schultz and V. Ibarra inspected and treated the Carpinteria and Goleta saltwater marshes for the first time in 2023. 4/24.
13. R. Sharp, D. Cram, K. Schultz and V. Ibarra conducted inspections and treatments in the City of Pismo Beach and at Oceano Dunes State Recreational Area. 4/26.
14. GM Cabrera attended an online meeting of the MVCAC Southern Region. 4/26.
15. V. Ibarra, K. Schultz and GM Cabrera attended the VectorSurv (Mosquito and Vector online database) online training given by UC Davis. 4/18 and 4/27.
16. K. Schultz watched online lectures on vector-virus interactions hosted by the International Branch of the Entomological Society of America. 4/26 (on her own time).

Upcoming:

1. Meeting of the Santa Barbara County Chapter of the California Special District Association at La Botte Bistro, 225 McMurray Rd., Buellton. Carrie Troup will be receiving her award for "Consultant of the Year" and Lead Vector Control Technician Vesna Ibarra will be receiving her award for "Employee of the Year". 5/22.
2. Memorial Day Holiday. Office closed. 5/29.
3. PARS client review via Zoom. 5/6.
4. June Board meeting has been rescheduled for Thursday, June 15 at 2 PM.