

**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

DATE: April 10, 2024

TIME: 7:00 p.m.

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

Videoconference & Teleconference Option:

[Zoom Link](#) Meeting ID: 823 6488 6540 Telephone Access: 1-669-900-9128

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

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

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

* 104 Jiminez St., Santa Fe, NM. 87501

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

*Items marked * are enclosed attachments.*

Items marked # will be handed out at the meeting.

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

Bruce Ackerman, Fairfax

Cathy Benediktsson, Tiburon (**Secretary**)

Gail Bloom, Larkspur

Tamara Davis, Sonoma Co. at Large

Laurie Gallian, Sonoma

Rika Gopinath, San Rafael

Susan Harvey, Cotati

Susan Hootkins, Petaluma

Evan Kubota, Windsor

Alison Marquiss, Corte Madera

Shaun McCaffery, Healdsburg

Vicki Nichols, Sausalito

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

Herb Rowland, Jr., Novato

Ed Schulze, Marin Co. at Large

Richard Snyder, Belvedere

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

Aarón Zavala, Rohnert Park

Carol Pigoni, Cloverdale (**President**)

Open Seats:

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

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

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

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

4. **INTRODUCTION OF NEW DISTRICT MANAGER**

Welcome to Peter Bonkrude as the new District Manager.

5. **PUBLIC TIME**

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

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

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

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

6. **CONSENT CALENDAR**

A. **APPROVAL OF AGENDA**

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

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

ACTION NEEDED

INFORMATION ENCLOSED

7. **NEW BUSINESS**

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

Staff Report: Each year, the District strives to recognize and honor its employees for their contributions and continued service to the District and our communities. It is noteworthy in these times of rapid turnover that the average length of service at the District is now eleven years and five months. This length of tenure is almost three times the national average of four years and one month, as reported by the Bureau of Labor Statistics.

ACTION NEEDED

STAFF RECOMMENDATION: Consider a motion to adopt Resolution 2023/24-XX, recognizing, thanking, and commending the staff members listed for their dedication and years of service to the District and its mission.

INFORMATION ENCLOSED

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

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

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

Staff Report: As a condition of membership in the California Employers Retiree Benefit Trust, the District is required to prepare a biennial valuation of the liabilities and assets associated with its legacy retiree healthcare plan.

In recent months, staff worked closely with the District's Actuaries (Foster) to provide the detailed financial and personnel data that forms the basis for the valuation report. Mr. Pryor will present his company's findings and speak about the significant changes that have occurred since the prior valuation in 2021.

ACTION NEEDED

Recommended actions:

1. Review and discuss Mr. Pryor's presentation and the valuation report.
2. Consider a motion to accept the valuation report.

INFORMATION ENCLOSED

D.* Laboratory Update

Dr. Kelly Liebman, Scientific Programs Manager's update is included in the agenda packet. Dr. Liebman will be available to answer questions.

8. COMMITTEE & STAFF REPORTS

A. Executive Committee

Report by President Carol Pigoni

B. Budget Committee

Report by President Shuan McCaffery

C. MOU Committee

Report by President Herb Rowland

9.* MANAGER'S REPORTS

INFORMATION ENCLOSED

10. WRITTEN COMMUNICATIONS

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

11. OPEN TIME FOR BOARD OR STAFF COMMENTS

12. ADJOURNMENT

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

February 14, 2024
MINUTES

1. **CLOSED SESSION**

A. Closed Session pursuant to California Government Code Section 54957

PUBLIC EMPLOYEE APPOINTMENT

Position: District Manager

B. The Closed Session Adjourned at 7:48 p.m.

2. **CALL TO ORDER**

President Pigoni called the meeting to order at 7:55 p.m.

3. **PLEDGE OF ALLEGIANCE**

4. **ROLL CALL**

Members present:

Benediktsson, Cathy

Bloom, Gail

Davis, Tamara

Gallian, Laurie

Harvey, Susan

Hootkins, Susan

Kubota, Evan

Marquiss, Alison

McCaffery, Shaun

Nichols, Vicki

Rich, Diana

Rowland Jr., Herb

Schulze, Ed

Snyder, Richard

Witt, David

Zavala, Aarón

Pigoni, Carol

Members absent:

Ackerman, Bruce

Gopinath, Rika

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

Others present:

Philip Smith, District Manager

Erik Hawk, Assistant Manager

Liz Garcia, Administrative Services Manager

Dawn Williams, Administrative Technician (Confidential)

A quorum was present and due notice had been published.

5. **PUBLIC TIME**

No public comment.

6. **CONSENT CALENDAR**

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

B. **MINUTES** – Minutes of the Board Meetings held on January 10 and 19, 2024.

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

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

Motion passed with a roll call vote:

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

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Ackerman and Trustee Gopinath*

7. **NEW BUSINESS**

A. **Report from Closed Session – Public Employee Appointment pursuant to California Government Code Section 54957.**

Position: District Manager

General Counsel noted there was nothing to report from Closed Session.

B. **District Manager Employment Agreement**

It was M/S Trustee McCaffery/Trustee Snyder to authorize the Board President to sign the District Manager Employment Agreement.

Motion passed with a roll call vote:

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

***No:** (none)*

***Abstain:** Trustee Davis*

***Absent:** Trustee Ackerman and Trustee Gopinath*

Incoming District Manager Peter Bonkrude introduced himself and provided some background on his many years of experience in the field of mosquito & vector control. Mr. Bonkrude will begin work at the District on April 1st, 2024.

C. Education Program Update

Casey Richter, Education Program Specialist, provided an in-depth presentation showcasing the Education Program. Ms. Richter provides classes on mosquitoes, yellowjackets, and ticks to Marin and Sonoma County school students in grades TK through sixth. Her classroom presentations are aligned with the Next Generation Science Standards and are popular with teachers and students alike. She described enhancements made to the existing education program, such as new materials and games to help engage the kids.

D. Brief reports by Trustees and staff members who attended the 2024 Mosquito Vector Control Association of California (MVCAC) Annual Conference.

Trustees Bloom, Gallian, Harvey and Dr. Kelly Liebman, Scientific Programs Manager, reported that they found the MVCAC Annual Conference very informative and educational. In particular, the symposium focusing on 3D printing was both intriguing and promising. This practical technology allows hard-to-find equipment and parts to be readily and economically produced.

E. Board Committee Assignments

President Pigoni mentioned there were only minor changes to the roster of committee assignments. She thanked some newer Board members for filling in vacancies on certain committees.

Trustee Zavala asked to be added to the Fiscal Strategies Committee. President Pigoni affirmed his addition to this committee.

8. COMMITTEE & STAFF REPORTS

No committee or staff reports.

9. MANAGER'S REPORTS

Manager Smith explained he didn't have any additions to his written report and offered to answer any questions.

Assistant Manager Hawk added that Field Supervisors Jason Sequeira and Marc Nadale had prepared a poster presentation about floating solar (photovoltaic) arrays and mosquito surveillance and control issues. When Mr. Nadale presented the poster at the MVCAC conference, it received a lot of interest and sparked many questions. *(Manager's and Assistant Manager's reports were included in the February board packet)*

10. WRITTEN COMMUNICATIONS

No written communications.

11. OPEN TIME FOR BOARD OR STAFF COMMENTS

Trustee Gallian inquired about the Board’s meeting schedule and Manager Smith responded that the schedule is not yet clear and would depend upon when certain business items become ready for the Board to consider.

Trustee Nichols inquired about the date for the upcoming Open House event. Manager Smith explained that it is set for Saturday, May 4th, 2024.

12. ADJOURNMENT

There being no further business to come before the Board, it was M/S Trustee Schulze/Trustee Snyder to adjourn the meeting at 9:05 p.m.

District Representative
MSMVCD

Date of Approval

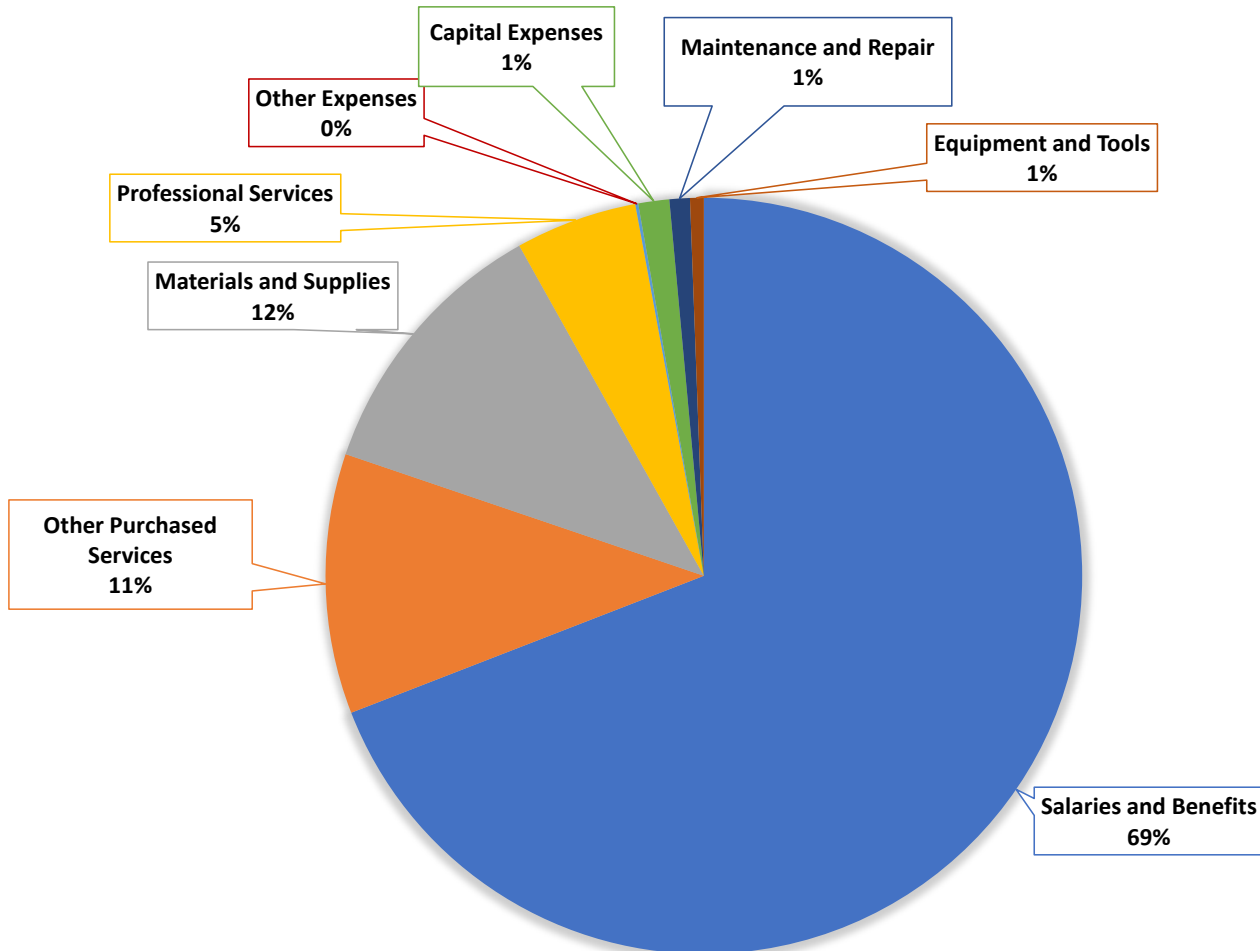
Trustee
MSMVCD Board of Trustees

Date of Approval

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

	Current Month Commitments	Year To Date Commitments	Current Appropriation	Available Appropriation	Percent Committed	% of Total Expenses
Salaries and Benefits	\$580,507	\$4,378,291	\$7,086,682	\$2,708,391	62%	69%
Other Purchased Services	24,431	704,096	1,074,241	370,145	66%	11%
Materials and Supplies	50,143	739,662	1,045,799	306,137	71%	12%
Professional Services	51,114	329,796	838,317	508,521	39%	5%
Other Expenses	291	8,063	501,654	493,591	2%	0%
Capital Expenses	0	83,751	348,800	265,049	24%	1%
Maintenance and Repair	9,413	55,159	224,400	169,241	25%	1%
Equipment and Tools	3,060	37,098	111,061	73,963	33%	1%
	\$718,959	\$6,335,916	\$11,230,954	\$4,895,038	56%	100%

YEAR TO DATE COMMITMENTS BY TYPE



Objects 6000-6099

Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
6010 Salaries and Wages	331,662.52	2,669,054.70	4,222,384.00	4,222,384.00	1,553,329.30	63%
6012 Marin County Emp Retirement Assoc.	3,313.90	29,028.03	37,920.00	37,920.00	8,891.97	77%
6014 Overtime	0.00	24,753.42	27,500.00	27,500.00	2,746.58	90%
6015 Seasonal Wages	2,720.24	128,557.09	366,400.00	366,400.00	237,842.91	35%
6016 Trustee Wages	0.00	10,650.00	18,000.00	18,000.00	7,350.00	59%
6022 Medicare Employer portion	4,753.34	40,360.17	66,538.00	66,538.00	26,177.83	61%
6023 FICA (Social Security)	1,091.27	13,172.01	22,717.00	22,717.00	9,544.99	58%
6030 Retirement - Employer Classic	25,189.53	407,337.58	624,565.00	624,565.00	217,227.42	65%
6032 Retirement - Employer PEPRA	16,185.94	255,509.36	410,408.00	410,408.00	154,898.64	62%
6041 Kaiser - Active Employees	53,512.07	399,585.65	688,091.00	688,091.00	288,505.35	58%
6043 Dental - Active Employees	0.00	25,389.67	48,844.00	48,844.00	23,454.33	52%
6045 Vision Service Plan - Active	1,557.48	6,679.24	11,099.00	11,099.00	4,419.76	60%
6047 Teamsters Anthem	5,501.98	31,176.04	20,654.00	20,654.00	-10,522.04	151%
6051 Sentry Life and Hartford Life	573.72	3,664.06	4,900.00	4,900.00	1,235.94	75%
6053 Employee Assistance Program (EAP)	0.00	715.86	2,200.00	2,200.00	1,484.14	33%
6055 Employee Boot Allowance	0.00	1,811.02	7,600.00	7,600.00	5,788.98	24%
6057 Employee Wellness Benefit	500.00	8,324.67	17,500.00	17,500.00	9,175.33	48%
6059 State Unemployment (5.0% x 44 emp)	257.49	12,108.45	11,186.00	11,186.00	-922.45	108%
6061 Retiree Spousal - Teamsters, WHA	0.00	0.00	0.00	0.00	0.00	0%
6063 Retiree Spousal - Kaiser	0.00	0.00	0.00	0.00	0.00	0%
6065 Retiree Medical Benefit	0.00	150,910.22	305,000.00	305,000.00	154,089.78	49%
6067 Retiree Health Savings Account	3,687.97	29,503.76	43,176.00	43,176.00	13,672.24	68%
6068 Payments to CEPPT	0.00	0.00	0.00	0.00	0.00	0%
6069 Payment to CERBT	130,000.00	130,000.00	130,000.00	130,000.00	0.00	100%
6XXX Object Group Total	580,507.45	4,378,291.00	7,086,682.00	7,086,682.00	2,708,391.00	62%
Grand Total:	580,507.45	4,378,291.00	7,086,682.00	7,086,682.00	2,708,391.00	62%

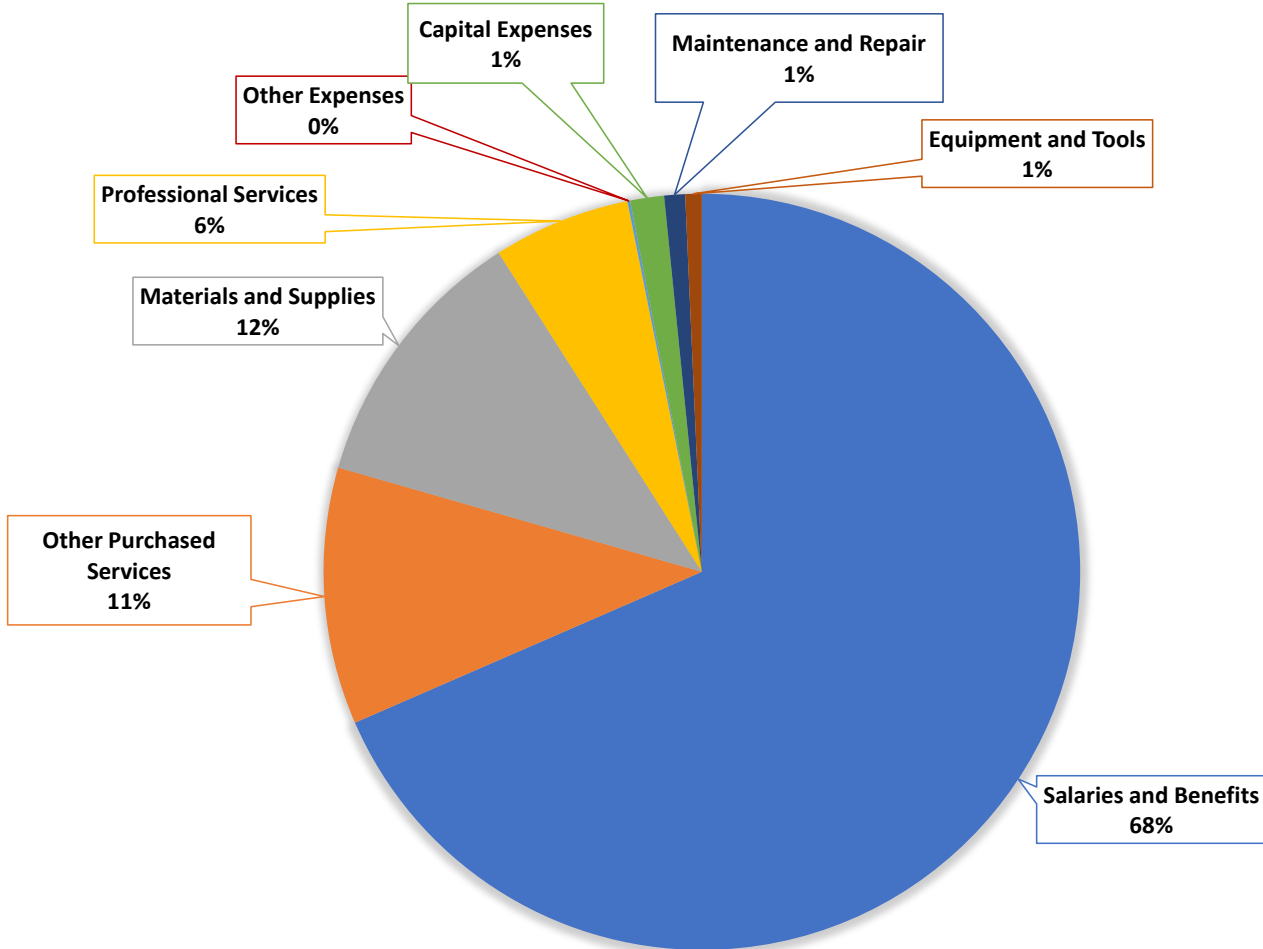
Vendor	Amount	Description	Fund
ADAPCO, INC.	37,829.81	Bti Liquid	GENERAL
AFLAC	1,252.56		GENERAL
AG-AIR, INC.	19,916.00	Aerial Application- Helicopter	GENERAL
ALDRICH NETWORK CONSULTING	172.91	Computer Network and Storage	GENERAL
ALDRICH NETWORK CONSULTING	5,000.00	Network and IT Consulting Services	GENERAL
AT & T	277.56	AT&T	GENERAL
AUTOMATIC GATE SPECIALIST INC.	160.00	Grounds	GENERAL
AVQUEST INSURANCE SERVICE	3,560.00	Aircraft Excess Coverage	GENERAL
BAY ALARM COMPANY	125.00	Vehicle Storage/Garage	GENERAL
BAY ALARM COMPANY	1,401.27	Alarm Services	GENERAL
BAY AREA AIR QUALITY	430.00	Other Fees, Permits and Taxes	GENERAL
BEST BEST & KRIEGER, LLC.	1,080.00	Legal Counsel	GENERAL
BRODIE'S TIRE & BRAKE INC.	3,130.77	Vehicle Maintenance	GENERAL
CAGWIN & DORWARD	641.00	Landscape Services	GENERAL
CALPERS	130,000.00	Payment to CERBT	GENERAL
CALPERS 457 PLAN	10,368.86		GENERAL
CINTAS CORPORATION	1,119.16	Uniforms	GENERAL
CINTAS CORPORATION	167.93	Eye Wear, Wash and Eye Glass Wipes	GENERAL
CINTAS CORPORATION	291.07	COVID-19 Expenses	GENERAL
CITY OF COTATI	536.58	Water and Sewer	GENERAL
CITY OF COTATI	527.38	Water - Irrigation/Industrial	GENERAL
COMCAST BUSINESS	1,058.76	Phone System	GENERAL
COMCAST BUSINESS	33.67	Comcast	GENERAL
COMPLETE WELDERS SUPPLY, INC.	32.31	Other Maintenance and Repair	GENERAL
Connect Your Care	12.95	Other Professional Services - Human	GENERAL
GRAINGER	16.51	Other Clothing and Safety Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	332.09	Copy Machine Lease	GENERAL
HASHIR PRODUCTS	3,423.59	Open House	GENERAL
HOME DEPOT CREDIT SERVICES	61.78	Steel	GENERAL
HOME DEPOT CREDIT SERVICES	21.53	Vehicle Maintenance	GENERAL
HOME DEPOT CREDIT SERVICES	245.12	ARGO Repair	GENERAL
HOME DEPOT CREDIT SERVICES	48.71	Truck Mount Water Tanks	GENERAL
HOME DEPOT CREDIT SERVICES	20.00	Admin Building	GENERAL
HOME DEPOT CREDIT SERVICES	20.00	Open House	GENERAL
KAISER FOUNDATION HEALTH PLAN	6,700.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	53,512.07	Kaiser - Active Employees	GENERAL
KELLY LIEBMAN	122.00	Staff Travel	GENERAL
LIEBERT CASSIDY WHITMORE	584.00	Labor Negotiating Services	GENERAL
LIEBERT CASSIDY WHITMORE	1,095.00	Human Resources Legal Services	GENERAL
LIZ GARCIA	309.25	Staff Travel	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	20,542.83		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	25,189.53	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	16,185.94	Retirement - Employer PEPRA	GENERAL
MARIN INDEPENDENT JOURNAL	56.16	Newspaper and Legal Notices	GENERAL
MICHAEL WELLS	500.00	Employee Wellness Benefit	GENERAL
MISSION SQUARE RETIREMENT	3,687.97	Retiree Health Savings Account	GENERAL
NATIONWIDE TRUST COMPANY, FSB	2,400.00		GENERAL
NATIVE SAGE ENVIRONMENTAL CONSULTING	1,041.00	Other Professional Services	CAPITAL PROJECTS
NICK BARBIERI TRUCKING,LLC	5,909.94	Fuel and Oil	GENERAL
NORTH MARIN WATER DISTRICT	452.04	Hydrant Water	GENERAL
OFFICE DEPOT BUSINESS CREDIT	128.91	Office Supplies	GENERAL
P.G. & E.	3,246.87	Gas and Electricity	GENERAL

Vendor	Amount	Description	Fund
PATRICK VON ELM	1,300.00		GENERAL
PHILIP SMITH	268.79	Staff Travel	GENERAL
QUADIENT FINANCE USA, INC.	290.62	Postage and Postage Supplies	GENERAL
QUADIENT FINANCE USA, INC.	44.29	Postage Machine Lease	GENERAL
QUADIENT LEASING USA, INC.	282.34	Postage Machine Lease	GENERAL
RECOLOGY SONOMA MARIN	412.57	Solid Waste Collection and Disposal	GENERAL
REGIONAL GOVERNMENT SERVICES	821.00	Other Professional Services - Human	GENERAL
RELIABLE HARDWARE AND STEEL CO.	37.82	Vehicle Maintenance	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
SAFETY KLEEN CORP	4,657.68	Hazardous Materials Cleaning	GENERAL
SAFETY KLEEN CORP	241.10	Other Maintenance and Repair	GENERAL
SANTA ROSA AUTO PARTS	407.29	Vehicle Maintenance	GENERAL
SCI CONSULTING GROUP	14,874.00	Assessment Management Services	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	85.61	Trailer Repair	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	103.00	Newspaper and Legal Notices	GENERAL
SPARK CREATIVE DESIGN	1,587.63	Other Outreach and Education Supplies	GENERAL
TASC	1,491.64		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	937.50		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	5,501.98	Teamsters Anthem	GENERAL
TENDER CORPORATION	2,044.80	Presentation Supplies	GENERAL
THE HARTFORD	573.72	Sentry Life and Hartford Life	GENERAL
THE PRESS DEMOCRAT	558.02	Other Memberships and Subscriptions	GENERAL
US BANK	319.20	Coats, Rain Gear and Boots	GENERAL
US BANK	50.34	First Aid Supplies and Kits	GENERAL
US BANK	27.32	Other Clothing and Safety Supplies	GENERAL
US BANK	117.12	Food for Trustee Meetings	GENERAL
US BANK	190.44	Food for Staff for Business Meetings	GENERAL
US BANK	38.00	Other Food and Household Supplies	GENERAL
US BANK	123.44	Office Supplies	GENERAL
US BANK	47.80	Postage and Postage Supplies	GENERAL
US BANK	133.42	Other Outreach and Education Supplies	GENERAL
US BANK	113.76	Other Office Expense	GENERAL
US BANK	133.43	Fuel and Oil	GENERAL
US BANK	71.72	Field Tools	GENERAL
US BANK	2,753.67	Computer Software	GENERAL
US BANK	164.24	ARGO Repair	GENERAL
US BANK	80.00	Admin Building	GENERAL
US BANK	225.00	Other Professional Services - Human	GENERAL
US BANK	14.00	Other Memberships and Subscriptions	GENERAL
US BANK	1,940.03	Open House	GENERAL
US BANK	-125.00	Employee Training	GENERAL
US BANK	808.90	Staff Travel	GENERAL
US BANK	2,986.17	Trustee Travel	GENERAL
US BANK	335.00	Booth Rental	GENERAL
VERIZON WIRELESS	3,476.10	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	1,557.48	Vision Service Plan - Active Employees	GENERAL
Total:	419,073.41		

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

	Current Month Commitments	Year To Date Commitments	Current Appropriation	Available Appropriation	Percent Committed	% of Total Expenses
Salaries and Benefits	\$564,614	\$4,942,905	\$7,086,682	\$2,143,777	70%	68%
Other Purchased Services	88,467	792,563	1,074,241	281,678	74%	11%
Materials and Supplies	92,657	832,319	1,045,799	213,480	80%	12%
Professional Services	93,874	423,669	838,317	414,648	51%	6%
Other Expenses	301	8,364	501,654	493,290	2%	0%
Capital Expenses	20,731	104,483	348,800	244,317	30%	1%
Maintenance and Repair	8,945	64,104	224,400	160,296	29%	1%
Equipment and Tools	13,776	50,875	111,061	60,186	46%	1%
	\$883,365	\$7,219,281	\$11,230,954	\$4,011,673	64%	100%

YEAR TO DATE COMMITMENTS BY TYPE



Objects 6000-6099

Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
6010 Salaries and Wages	344,341.08	3,013,395.78	4,222,384.00	4,222,384.00	1,208,988.22	71%
6012 Marin County Emp Retirement Assoc.	3,313.90	32,341.93	37,920.00	37,920.00	5,578.07	85%
6014 Overtime	0.00	24,753.42	27,500.00	27,500.00	2,746.58	90%
6015 Seasonal Wages	5,212.80	133,769.89	366,400.00	366,400.00	232,630.11	37%
6016 Trustee Wages	3,875.00	14,525.00	18,000.00	18,000.00	3,475.00	81%
6022 Medicare Employer portion	5,029.50	45,389.67	66,538.00	66,538.00	21,148.33	68%
6023 FICA (Social Security)	1,486.06	14,658.07	22,717.00	22,717.00	8,058.93	65%
6030 Retirement - Employer Classic	46,032.94	453,370.52	624,565.00	624,565.00	171,194.48	73%
6032 Retirement - Employer PEPRA	33,312.31	288,821.67	410,408.00	410,408.00	121,586.33	70%
6041 Kaiser - Active Employees	47,494.91	447,080.56	688,091.00	688,091.00	241,010.44	65%
6043 Dental - Active Employees	8,542.37	33,932.04	48,844.00	48,844.00	14,911.96	69%
6045 Vision Service Plan - Active	685.38	7,364.62	11,099.00	11,099.00	3,734.38	66%
6047 Teamsters Anthem	6,221.06	37,397.10	20,654.00	20,654.00	-16,743.10	181%
6051 Sentry Life and Hartford Life	268.80	3,932.86	4,900.00	4,900.00	967.14	80%
6053 Employee Assistance Program (EAP)	0.00	715.86	2,200.00	2,200.00	1,484.14	33%
6055 Employee Boot Allowance	200.00	2,011.02	7,600.00	7,600.00	5,588.98	26%
6057 Employee Wellness Benefit	1,500.00	9,824.67	17,500.00	17,500.00	7,675.33	56%
6059 State Unemployment (5.0% x 44 emp)	347.60	12,456.05	11,186.00	11,186.00	-1,270.05	111%
6061 Retiree Spousal - Teamsters, WHA	0.00	0.00	0.00	0.00	0.00	0%
6063 Retiree Spousal - Kaiser	0.00	0.00	0.00	0.00	0.00	0%
6065 Retiree Medical Benefit	52,494.51	203,404.73	305,000.00	305,000.00	101,595.27	67%
6067 Retiree Health Savings Account	4,255.35	33,759.11	43,176.00	43,176.00	9,416.89	78%
6068 Payments to CEPPT	0.00	0.00	0.00	0.00	0.00	0%
6069 Payment to CERBT	0.00	130,000.00	130,000.00	130,000.00	0.00	100%
6XXX Object Group Total	564,613.57	4,942,904.57	7,086,682.00	7,086,682.00	2,143,777.43	70%
Grand Total:	564,613.57	4,942,904.57	7,086,682.00	7,086,682.00	2,143,777.43	70%

Vendor	Amount	Description	Fund
ADAPCO, INC.	26,869.20	Bti Liquid	GENERAL
ADAPCO, INC.	33,988.80	BACILLUS SPHAERICUS/Bti GRANULES	GENERAL
AFLAC	1,252.56		GENERAL
AG-AIR, INC.	36,880.00	Aerial Application- Helicopter	GENERAL
AG-BEE llc	12,827.20	Aerial Application- Helicopter	GENERAL
ALDRICH NETWORK CONSULTING	2,570.57	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	2,987.00	Printers	GENERAL
ALDRICH NETWORK CONSULTING	5,000.00	Network and IT Consulting Services	GENERAL
AMERICAN MOSQUITO CONTROL ASSOCIATION	7,580.89	American Mosquito Control	GENERAL
ANA ROSAS HOUSE KEEPING	300.00	Admin Building	GENERAL
ANDREA TOMKINS	37.66	Staff Travel	GENERAL
AT & T	138.81	AT&T	GENERAL
BAY AREA DIGITAL SOLUTIONS	38,500.00	Digital Advertising	GENERAL
BEST BEST & KRIEGER, LLC.	1,237.50	Legal Counsel	GENERAL
BRADY INDUSTRIES NORCAL, LLC	208.00	Other Office Expense	GENERAL
BRODIE'S TIRE & BRAKE INC.	723.85	Vehicle Maintenance	GENERAL
CAGWIN & DORWARD	641.00	Landscape Services	GENERAL
CALPERS 457 PLAN	10,434.14		GENERAL
CINTAS CORPORATION	300.79	COVID-19 Expenses	GENERAL
CITY OF COTATI	520.59	Water and Sewer	GENERAL
CITY OF COTATI	85.83	Water - Irrigation/Industrial	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	5,217.88	Spinosad	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	353.69	Mosquito Traps	GENERAL
COMCAST BUSINESS	536.71	Phone System	GENERAL
COMCAST BUSINESS	279.89	Comcast	GENERAL
COMMON SENSE BUSINESS SOLUTIONS, INC.	148.15	Copier Supplies	GENERAL
COMPLETE WELDERS SUPPLY, INC.	67.63	Dry Ice	GENERAL
CORODATA SHREDDING, INC	215.50	Other Office Expense	GENERAL
COSTCO WHOLESALE MEMBERSHIP	240.00	Other Memberships and Subscriptions	GENERAL
COUNTY OF MARIN	52,494.51	Retiree Medical Benefit	GENERAL
COUNTY OF SONOMA	1,253.89	Hazmat Permit	GENERAL
CYNTHIA RIHA	6,370.00	Employee Training	GENERAL
Carol Pigoni	211.84	Office Supplies	GENERAL
Connect Your Care	12.95	Other Professional Services - Human	GENERAL
DEEPSEAS, LLC.	7,189.00	Computer Software	GENERAL
DELTA DENTAL OF CALIFORNIA	8,542.37	Dental - Active Employees	GENERAL
DMV RENEWAL	540.00	Other Fees, Permits and Taxes	GENERAL
EVERBRIDGE INC.	21,000.00	Communication/Notification System	GENERAL
FISHER SCIENTIFIC	1,656.37	RT PCR Supplies	GENERAL
GALLAGHER	6,250.00	Recruitment Services	GENERAL
GRAINGER	91.73	Admin Building	GENERAL
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	332.09	Copy Machine Lease	GENERAL
HOME DEPOT CREDIT SERVICES	101.25	Steel	GENERAL
HOME DEPOT CREDIT SERVICES	1.36	ARGO Repair	GENERAL
HOME DEPOT CREDIT SERVICES	89.93	Open House	GENERAL
HOMESCAPE EVENTS LLC.	1,100.00	Booth Rental	GENERAL
INNOVATIVE SCREEN PRINTING	1,065.48	Admin Clothing and Hats	GENERAL
INTERSTATE BATTERY SYSTEM	131.45	Vehicle Maintenance	GENERAL
J & J DAIRY SUPPLIES	174.11	Coats, Rain Gear and Boots	GENERAL
JARED NEWMAN	200.00	Employee Boot Allowance	GENERAL
JARED NEWMAN	500.00	Employee Wellness Benefit	GENERAL
JAY'S ENGRAVING & RUBBER STAMPS	77.01	Office Supplies	GENERAL

Vendor	Amount	Description	Fund
JH TECHNOLOGIES, INC.	2,221.10	Lab Equipment	GENERAL
KAISER FOUNDATION HEALTH PLAN	6,550.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	47,494.91	Kaiser - Active Employees	GENERAL
KAISER PERMANENTE - OHSS	180.00	Occupational Health Testing	GENERAL
KEVIN BEARDSLEY	500.00	Employee Wellness Benefit	GENERAL
LA VOZ BILINGUAL NEWSPAPER	475.00	Public Relations Newspaper Articles	GENERAL
LIEBERT CASSIDY WHITMORE	1,086.00	Human Resources Legal Services	GENERAL
LIFE TECHNOLOGIES CORPORATION	3,274.20	RT PCR Supplies	GENERAL
LOUD & CLEAR AUDIO VISUAL	326.24	Admin Building	GENERAL
LOWE'S BUSINESS ACCOUNT	21.85	ARGO Repair	GENERAL
MARC NADALE	35.00	Food for Staff for Business Meetings	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	39,396.42		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	46,032.94	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	33,312.31	Retirement - Employer PEPRA	GENERAL
MARIN INDEPENDENT JOURNAL	112.32	Newspaper and Legal Notices	GENERAL
METTLER-TOLEDO RAININ, LLC	759.20	Lab Equipment	GENERAL
MISSION SQUARE RETIREMENT	4,255.35	Retiree Health Savings Account	GENERAL
MTM RECOGNITION	157.04	Employee Recognition	GENERAL
NATHEN REED	500.00	Employee Wellness Benefit	GENERAL
NATIONAL ICE DELIVERY, INC	769.50	Dry Ice	GENERAL
NATIONWIDE TRUST COMPANY, FSB	2,400.00		GENERAL
NICK BARBIERI TRUCKING,LLC	11,122.78	Fuel and Oil	GENERAL
P.G.& E.	3,191.89	Gas and Electricity	GENERAL
PATRICK VON ELM	1,225.00		GENERAL
PETALUMA MINUTEMAN PRESS	808.93	Office Supplies	GENERAL
PHILIP SMITH	79.99	Vehicle Maintenance	GENERAL
QUENCH USA, INC.	1,069.85	Drinking Water	GENERAL
RECOLOGY SONOMA MARIN	412.57	Solid Waste Collection and Disposal	GENERAL
REDWOOD LOCK LLC	591.88	Admin Building	GENERAL
REGIONAL GOVERNMENT SERVICES	217.00	Other Professional Services - Human	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
SANTA ROSA AUTO PARTS	1,245.23	Vehicle Maintenance	GENERAL
SANTA ROSA AUTO PARTS	142.84	Shop	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	68.16	Trailer Repair	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	87.60	Grounds	GENERAL
SOL ECOLOGY, INC.	4,487.75	Other Professional Services	CAPITAL PROJECTS
SONOMA MEDIA INVESTMENTS, LLC	103.00	Newspaper and Legal Notices	GENERAL
SPARK CREATIVE DESIGN	1,825.98	Presentation Supplies	GENERAL
STERLING	500.00	Other Professional Services - Human	GENERAL
STREAMLINE	8,640.00	Web Design, Hosting and Photography	GENERAL
TASC	1,491.60		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	1,162.50		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	6,221.06	Teamsters Anthem	GENERAL
THE HARTFORD	268.80	Sentry Life and Hartford Life	GENERAL
US BANK	76.64	Uniforms	GENERAL
US BANK	489.48	Coats, Rain Gear and Boots	GENERAL
US BANK	191.86	Other Clothing and Safety Supplies	GENERAL
US BANK	414.54	Food for Trustee Meetings	GENERAL
US BANK	950.12	Other Food and Household Supplies	GENERAL
US BANK	243.24	Office Supplies	GENERAL
US BANK	194.01	Copier Supplies	GENERAL
US BANK	8.95	Postage and Postage Supplies	GENERAL
US BANK	6.79	Presentation Supplies	GENERAL

04/02/24
14:25:40

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Claim Recap by Vendor
For the Accounting Period: 3/24

Page: 3 of 3
Report ID: AP100C

Vendor	Amount	Description	Fund
US BANK	209.22	Other Outreach and Education Supplies	GENERAL
US BANK	76.60	Other Office Expense	GENERAL
US BANK	85.19	Surveillance Supplies	GENERAL
US BANK	419.95	Other Lab Supplies	GENERAL
US BANK	50.00	Methoprene Pellets	GENERAL
US BANK	40.00	Other Agricultural and Operational Supplies	GENERAL
US BANK	13.13	Other Tools	GENERAL
US BANK	561.76	Computer Software	GENERAL
US BANK	20.20	Boats and Forklifts	GENERAL
US BANK	99.03	Admin Building	GENERAL
US BANK	75.00	Labor Negotiating Services	GENERAL
US BANK	93.59	Other Professional Services	GENERAL
US BANK	123.00	Other Memberships and Subscriptions	GENERAL
US BANK	2,330.97	Open House	GENERAL
US BANK	16.29	Trustee Travel	GENERAL
VERIZON WIRELESS	3,519.88	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	685.38	Vision Service Plan - Active Employees	GENERAL
WILLIAM D. WHITE CO., INC.	2,033.28	Grounds	GENERAL
WILLIAM D. WHITE CO., INC.	20,731.36	Structures and Improvements	CAPITAL PROJECTS
WORTHINGTON DESIGN INC.	12,481.94	Other Professional Services	CAPITAL PROJECTS
Total:	582,586.41		

101 GENERAL

Assets

Current Assets

Cash with Marin County	15,576,271.96
Cash at Exchange Bank	59,281.85
Petty Cash	350.00
Deposits with VCJPA	811,343.00
Deposits in CEPPT	1,744,126.00
Accounts Receivable	1,955,165.15
Compensated Absences - Amount to be Provided	611,109.36
Inventory	224,965.18

Total Current Assets

20,982,612.50

Total Assets

20,982,612.50

Liabilities and Equity

Current Liabilities

Accounts Payable	4,550.35
Deferred Revenue	1,880,425.72
Compensated Absences	611,109.36
MCERA Payable	(0.13)
Section 125 Plan #2 - Insurance Premiums	318.75
TASC Payable	0.04

Total Current Liabilities

2,496,404.09

Total Liabilities

2,496,404.09

Equity

Non-Spendable: Inventory	224,965.18
Assignment for Deposits with VCJPA	811,343.00
Assignment for No Income Period	4,246,468.00
Commitment for Public Health Emergency	1,698,587.00
Assignment for Pension Prefunding Trust	1,744,126.00
Unassigned	9,986,467.62
CURRENT YEAR INCOME/(LOSS)	(225,748.39)

Total Equity

18,486,208.41

Total Liabilities & Equity

20,982,612.50

301 CAPITAL PROJECTS

Assets

Current Assets

Cash with Marin County 683,537.89

Total Current Assets

683,537.89

Fixed Assets

Land 675,000.00
Structures and Improvements 6,933,689.47
Office Furniture 37,618.55
Office Equipment 416,361.89
Field Equipment 199,093.94
Vehicles 3,211,724.74
Construction in Progress 41,228.22

Total Fixed Assets

11,514,716.81

Total Assets

12,198,254.70

Liabilities and Equity

Current Liabilities

Accounts Payable 4,487.75

Total Current Liabilities

4,487.75

Total Liabilities

4,487.75

Equity

Investment in Capital Assets 11,514,716.81
Commitment for Future Capital Replacement and
Unassigned 948,959.56
(130,730.94)
CURRENT YEAR INCOME/(LOSS) (139,178.48)

Total Equity

12,193,766.95

Total Liabilities & Equity

12,198,254.70

101 GENERAL

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
REVENUES							
TAXES MARIN COUNTY							
4110 Current Secured	32,190	1,600,216	48,488		1,680,895	2,827,900	-1,147,005
4115 Current Unsecured		47,834			47,834	49,000	-1,166
4125 Prior Unsecured		2,785	391		3,176	2,500	676
4130 Benefit Assessment Marin		629,501			629,501	1,143,600	-514,099
4135 Benefit Assessment Marin		102,072			102,072	185,600	-83,528
4150 Supplemental Taxes	952	21,127	20,672		42,751	71,800	-29,049
4160 RDA Residual		6,676			6,676	20,300	-13,624
Total TAXES MARIN COUNTY	33,142	2,410,211	69,551		2,512,905	4,300,700	-1,787,795
TAXES SONOMA COUNTY							
4210 Current Secured		1,885,029			1,885,029	3,431,000	-1,545,971
4215 Current Unsecured		108,905			108,905	105,000	3,905
4220 Secured Delinquent						17,000	-17,000
4230 Benefit Assessment Sonoma		1,137,724			1,137,724	2,056,800	-919,076
4235 Benefit Assessment Sonoma		523,192			523,192	985,100	-461,908
4239 Delinquent Special		24,046			24,046	26,800	-2,754
4250 Sonoma Supplemental Taxes		29,371			29,371	50,000	-20,629
4260 Sonoma RDA		-45,129			-45,129	-92,300	47,171
Total TAXES SONOMA COUNTY		3,663,138			3,663,138	6,579,400	-2,916,262
USE OF MONEY & PROPERTY							
4310 Investment Earnings	133,358	155,715			289,073	122,700	166,373
Total USE OF MONEY & PROP	133,358	155,715			289,073	122,700	166,373
STATE & FEDERAL							
4410 Homeowners Property Tax		3,938	3,586		7,523	26,400	-18,877
4420 In-Lieu Tax		163			163	300	-137
4490 Other State Aid		32			32	200	-168
Total STATE & FEDERAL		4,133	3,586		7,718	26,900	-19,182
CHARGES FOR SERVICES							
4510 Miscellaneous Services	121,406	143,719	24,730		289,855	283,700	6,155
Total CHARGES FOR SERVICE	121,406	143,719	24,730		289,855	283,700	6,155
OTHER REVENUE							
4910 Refunds and		110	28,892		29,002	25,000	4,002
4920 Insurance Refunds and	17,180	42,554			59,734	30,000	29,734
4930 Sales of District	425	675	1,831		2,931	500	2,431
Total OTHER REVENUE	17,605	43,339	30,723		91,667	55,500	36,167
Total REVENUES	305,511	6,420,255	128,590		6,854,356	11,368,900	-4,514,544
Net Income (Loss) from Operations	305,511	6,420,255	128,590		6,854,356		
Net Income (Loss)	305,511	6,420,255	128,590	0	6,854,356		

RESOLUTION NO. 2023/24-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
RECOGNIZING CERTAIN EMPLOYEES FOR THEIR DEDICATION AND LENGTH OF
SERVICE**

WHEREAS, the most recent statistics published by the U.S. Bureau of Labor Statistics indicate that the median length of time that wage and salary workers had been with their current employer was 4.1 years; and

WHEREAS, the average length of service of the District's thirty-five full-time regular hire employees is eleven years and five months, with tenures ranging from a few months to 27 years; and

WHEREAS, substantial benefits accrue to the District and the communities it serves from the considerable expertise and knowledge amassed by employees with many years of experience; and

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

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

SECTION 2. The Board recognizes, thanks, and commends the employees listed below for their dedication and years of service to the District's mission:

5 Years

Keith Tyner – September 2018

Jim Smith – October 2018

SECTION 3. Effective Date. This Resolution shall take effect immediately upon its adoption.

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

Passed and adopted at a regular meeting of the Board of Trustees held April 10, 2024, by the following roll call vote:

	<i>Yes</i>	<i>No</i>	<i>Abstain</i>	<i>Absent</i>
Bruce Ackerman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tamara Davis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rika Gopinath	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alison Marquiss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vicki Nichols	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diana Rich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herb Rowland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Snyder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aarón Zavala	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

ATTEST:

APPROVED:

Cathy Benediktsson
Secretary, Board of Trustees

Carol Pigoni
President, Board of Trustees

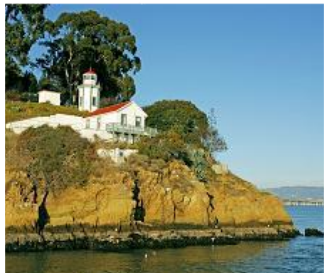


April 10, 2024

Marin/Sonoma Mosquito & Vector Control District Board Meeting

Jeff Wickman, Retirement Administrator
Marin County Employees' Retirement Association

Anya Bakerink, Assistant Administrator
Marin County Employees' Retirement Association



Agenda

- **About MCERA**

Overview of retirement plan organization, governance, laws, responsibilities

- **June 30, 2023 Actuarial Valuation**

Review of results for plan and District

- **Looking Ahead**

External Audit of Actuarial Valuation and Experience Study

About MCERA

Retirement Plan Overview

- A defined benefit plan that provides set, guaranteed post-employment payments to a member or their beneficiary.
- Benefit amount based on a pre-determined fixed formula.
- Employees and Employers contribute to the plan.
- Assets held in trust exclusively for the payment of benefits.

About MCERA

Board of Retirement

- Retirement Board serves as fiduciary to the members and beneficiaries of the plan.
 - Four members appointed by the Board of Supervisors
 - Four members elected by active or retired members (2 General, 1 Safety, 1 Retiree)
 - County Director of Finance serves as Ex-officio member
 - Three alternates (Ex-officio, Safety and Retiree)

About MCERA

Seat	Name	Elected/Appointed By	Term End
1	Mina Martinovich	Ex-Officio, Director of Finance	No expiration
1 Alternate	Karen Shaw	Ex-Officio, Director of Finance	No expiration
2	Laurie Murphy, Chair	Elected by General Members	10/31/2025
3	Kelsey Poole	Elected by General Members	10/31/2026
4	Steve Silberstein	Appointed by Board of Supervisors	10/31/2025
5	Daniel Vasquez	Appointed by Board of Supervisors	10/31/2026
6	Sara Klein	Appointed by Board of Supervisors	10/31/2025
7	Chris Cooper	Elected by Safety Members	10/31/2025
7 Alternate	Vacant	Elected by Safety Members	10/31/2025
8	Maya Gladstern	Elected by Retiree Members	10/31/2024
8 Alternate	Dorothy Jones	Elected by Retiree Members	10/31/2024
9	Todd Werby, Vice Chair	Appointed by Board of Supervisors	10/31/2024

About MCERA

Board Committees

- Investment Committee generally meets every other month on the third Wednesday. All Board members serve on the Investment Committee.
- Other Standing Committees:
 - Finance & Risk Management
 - Governance
 - Audit
- Ad Hoc Committees for specific singular subjects

About MCERA

Governing Laws

- Plans are subject to state and federal laws and regulations
- County Employees Retirement Law of 1937 (CERL) provides the authority for counties and participating districts to offer a defined benefit retirement plan to their employees (California Government Code secs. 31450 et seq.)
- The California Constitution and California Government Code sections 7504 et seq. also govern MCERA and other public retirement plans in California
- Section 401(a) of the Internal Revenue Code provides requirements for managing a qualified (tax deferred) pension plan

About MCERA

MCERA Responsibilities

- Annually determine the cost of the benefits being offered by participating employers through an actuarial valuation
- Set assumptions used for determining the cost
- Collect and invest contributions
- Pay monthly benefits on time and accurately
- Determine whether particular compensation items are included in retirement allowances in accordance with laws
- Determine eligibility for service and non-service connected disability benefits

2023 Actuarial Valuation

The Marin/Sonoma Mosquito & Vector Control District has two retirement benefit tiers.

Tier	Formula	Minimum Eligibility	COLA	FAS
General Classic Tier 1	2% at 55½	Age 50 / 10 years of service	4%	1 year
General PEPRAs Tier 2	2% at 62	Age 52 / 5 years of service	4%	3 year

2023 Actuarial Valuation

- June 30, 2023 Actuarial Valuation results set rates effective July 1, 2024
- The District is part of the County and Special District valuation group
- 6.54% net return for fiscal year ending June 30, 2023
- County and Special District Group funded ratio increased from 92.4% to 92.6%
- There were no changes to economic assumptions from the prior valuation. Small changes to demographic assumptions reduced the unfunded liability.

2023 Actuarial Valuation

Summary of Key Results – Total Plan

Table I-1 Marin County Employees' Retirement Association Summary of Key Valuation Results (in millions)		
Valuation Date	June 30, 2022	June 30, 2023
Actuarial Liability	\$ 3,325.8	\$ 3,473.0
Valuation Assets	<u>3,009.9</u>	<u>3,144.7</u>
Unfunded Actuarial Liability	\$ 315.9	\$ 328.4
Funded Ratio	90.5%	90.5%
Net Employer Contribution Rate		
County of Marin	21.83%	20.99%
Novato Fire Protection District	44.27%	44.68%
City of San Rafael	56.76%	55.83%
Total MCERA	26.91%	25.93%

Source: June 30, 2023 Actuarial Valuation Report, page 2

2023 Actuarial Valuation

Assets and Liabilities by Valuation Group

Table I-3 Assets & Liabilities (in millions)			
Item	County	Novato	San Rafael
Actuarial Liability			
Actives	\$ 762.5	\$ 66.5	\$ 131.5
Current Inactives	122.3	4.2	34.7
Retired Members	<u>1,658.7</u>	<u>172.6</u>	<u>520.2</u>
Total Actuarial Liability	\$ 2,543.4	\$ 243.2	\$ 686.3
Valuation Assets	\$ 2,356.1	\$ 218.0	\$ 570.6
Unfunded Actuarial Liability	\$ 187.4	\$ 25.2	\$ 115.8
Funded Ratio	92.6%	89.6%	83.1%
Inactive-Only Funded Ratio	70.0%	72.7%	80.8%

Source: June 30, 2023 Actuarial Valuation Report, page 4

2023 Actuarial Valuation

Summary of Key Results for Marin/Sonoma Mosquito & Vector Control District*

Total Market Value of Assets	\$34,652,424
Total Accrued Liability	\$37,408,373
Unfunded/(Surplus) Liability	\$2,755,949
Funded Ratio	92.6%

**Information estimated based on the District's liabilities and assets available to cover those liabilities within the District's valuation group. This information may not reflect all members who worked for the District or who had service with another MCERA plan sponsor prior to being employed by the District.*

2023 Actuarial Valuation

Changes to Employer Contribution Rates for District Only

	Contribution Rate (% of Payroll)
June 30, 2022 Actuarial Valuation	26.86%
Assets (investments and contributions)	- 0.03%
Salaries (including amortization payroll base)	+ 0.19%
Other demographics	- 0.35%
PEPRA new hires	- 0.31%
Assumption changes	- 0.34%
Expected change in amortization from prior changes	<u>- 0.17%</u>
Total Change	- 1.01%
June 30, 2023 Actuarial Valuation*	25.85%

**The actuarially calculated employer contribution rate does not include the employee-paid offset to employer contributions of 1.75% agreed to through bargaining.*

Looking Ahead

Audit of Actuarial Valuation and Experience Study

- Every 5 years we engage an outside firm to conduct an audit of the actuarial work produced by MCERA's consulting actuary (Cheiron). That review will occur in 2024 with the result reported to the Board of Retirement later this year.

DRAFT



**Marin/Sonoma
Mosquito & Vector Control District**



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

**Retiree Healthcare Plan
July 1, 2023 Actuarial Valuation**

March 2024

TABLE OF CONTENTS

SECTION	PAGE
Background	1
Valuation Results	2
Basic Definitions	6
Summary of Retiree Healthcare Benefits	7
Actuarial Methods and Assumptions	9
Summary of Participant Data	13
Actuarial Certification	15

SECTION 1

BACKGROUND

The District provides medical benefits through Marin County's plans, providing retiree medical benefits for certain employees who retire directly from the District under the Marin County Employees' Retirement System (MCERA) with 10 years District service. The District pays retiree medical premiums as follows:

- 2-party medical and Medicare Part B premiums for employees hired before July 1, 2009
- Retiree-only medical and Medicare Part B premiums for employees hired on or after July 1, 2009 but before August 1, 2014
- No District premium payment for employees hired August 1, 2014 or later. These employees are also not permitted to participate in the District's medical plans at retirement, but do receive contributions into a Health Reimbursement Account while active.

The District commenced pre-funding these benefits in 2014/15 with contributions scheduled to phase into the full Actuarially Determined Contribution (ADC) over 9 years. In 2018/19 the District made an additional \$1.6 million contribution. The phase-in period was eliminated with the District contributing the full ADC each year beginning in 2019/20. In 2020/21 an additional \$2.5 million was contributed.

Funds are held in the California Employees Retirement Benefit Trust (CERBT). Trust assets cannot be used for any purpose other than to pay retiree healthcare benefits.

The purpose of this report is to provide information to be used in determining funding contributions and the plan's funded progress. It also provides the basis for GASBS 75 reporting, however, GASBS 75 information will be provided in a separate report.



SECTION 2 VALUATION RESULTS

Plan Assets

The District pre-funds with the CERBT Strategy #1 OPEB trust, which has long term allocation targets of 49% Global Equity, 23% Fixed Income, 20% Real Estate Investment Trusts, 5% Treasury Inflation-Protected Securities, and 3% Commodities. Following is the District's CERBT asset reconciliation for 2021/22 and 2022/23.

	(000's omitted)	
	<u>2021/22</u>	<u>2022/23</u>
■ Market Value of Assets (Beginning of Year)	\$8,447	\$7,607
• Contributions	343	-
• Benefit Payments	-	-
• Investment Income	(1,175)	491
• Investment Expenses	(3)	(3)
• Administrative Expenses	<u>(4)</u>	<u>(4)</u>
■ Market Value of Assets (End of Year)	7,607	8,091
■ Approximate Return %	(13.4%)	6.4%

Funded Status

Following is the Plan's funded status for the current valuation and the prior valuation. The Present Value of Benefits (PVB) is the amount that if set aside in the trust, and all assumptions were met in the future, would pay for all benefits under the plan. The Actuarial Accrued Liability (AAL) is the portion of the PVB which has been accrued as of the valuation date, and represents a target asset value. Drivers for the changes between these valuations are summarized on the following page.

	(000's omitted)	
	<u>July 1, 2021</u>	<u>July 1, 2023</u>
■ Present Value of Benefits (PVB)		
• Actives	\$ 4,347	\$ 4,788
• Retirees	<u>4,350</u>	<u>5,403</u>
• Total	8,697	10,191
■ Market Value of Assets	<u>8,447</u>	<u>8,091</u>
■ Net Present Value Benefits	250	2,100
■ Actuarial Accrued Liability (AAL)		
• Actives	3,467	3,966
• Retirees	<u>4,350</u>	<u>5,403</u>
• Total	7,817	9,369
■ Market Value of Assets	<u>8,447</u>	<u>8,091</u>
■ Unfunded AAL	(630)	1,278
■ Funded Ratio (Assets/AAL)	108%	86%



SECTION 2 VALUATION RESULTS

Funded Status Changes

The July 1, 2021 Unfunded Actuarial Accrued Liability (UAAL) was \$(0.6) million (i.e. assets in excess of the AAL). If the District had contributed only the actuarially determined contribution, and actuarial assumptions were met and remained the same, the July 1, 2023 UAAL would have been \$(1.3) million. The actual July 1, 2023 UAAL is \$1.3 million. The UAAL increase is primarily due to unfavorable investment returns, updated medical trend assumption, and demographic experience.

Details of the gain/loss analysis for the 2 year period between valuation dates is shown below.

(000's omitted)

	<u>AAL (Gain)/Loss</u>	<u>Asset (Gain)/Loss</u>	<u>Unfunded AAL (Gain)/Loss</u>
■ July 1, 2021 Actual Value	\$ 7,817	\$(8,447)	\$ (630)
■ July 1, 2023 Expected Value	8,436	(9,712)	(1,276)
■ Experience (Gains)/Losses			
• Demographic & other experience	359	-	359
• Premium (gain)/loss	(411)	-	(411)
• Contribution (gain)/loss	-	(202)	(202)
• Investment (gain)/loss	<u>-</u>	<u>1,823</u>	<u>1,823</u>
• Subtotal	(52)	1,621	1,569
■ Assumption Changes			
• Aging factors for claims cost	239	-	239
• MCERA demographic assumptions	(18)	-	(18)
• Mortality improvement	22	-	22
• Medical trend	<u>742</u>	<u>-</u>	<u>742</u>
• Subtotal	985	-	985
■ Total Change	933	1,621	2,554
■ July 1, 2023 Actual Value	9,369	(8,091)	1,278



SECTION 2 VALUATION RESULTS

Actuarially Determined Contribution (ADC)

The District's Actuarially Determined Contribution is the current employer Normal Cost plus administrative expenses and an amortization payment on the unfunded actuarial accrued liability. Normal Cost represents the portion of the present value of benefits expected to be earned (on an actuarial, not actual, basis) in the coming year. In other words, the ADC is the value of benefits actuarially considered earned during the year plus an amount to keep the plan on track for funding the UAAL.

Contributions will be sensitive to investment experience. In order to help stabilize contribution rates, we are using a 5-year phase-in (or ramp up) of the amortization payment for investment gains/losses (starting with the July 1, 2021 valuation). Thus, in the 5th year following an investment gain/loss, the full amortization will be recognized in the ADC.

ADCs are shown as of the middle of the fiscal year.

(000's omitted)

	<u>July 1, 2021 Valuation</u>		<u>July 1, 2023 Valuation</u>	
	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
■ Normal Cost	\$ 133	\$ 125	\$ 130	\$ 119
■ CERBT Administrative Expense	5	5	4	4
■ UAAL Contribution ¹				
• 7/1/2021 Investment (gain)/loss	(22)	(45)	(68)	(91)
• 7/1/2023 Investment (gain)/loss	n/a	n/a	48	97
• Remaining UAAL	<u>(24)</u>	<u>(24)</u>	<u>8</u>	<u>8</u>
• Total UAAL Contribution	(46)	(69)	(12)	14
■ ADC	92	61	123	137
■ Estimated Covered Payroll ³	2,308	2,197	2,077	1,921
■ ADC as a % of estimated payroll	4.0%	2.8%	5.9%	7.1%

Outstanding UAAL balances are as follows:

(000's omitted)

	<u>July 1, 2021 Valuation</u>		<u>July 1, 2023 Valuation</u>	
	<u>7/1/22</u>	<u>7/1/23</u>	<u>7/1/24</u>	<u>7/1/25</u>
■ Outstanding UAAL Balance				
• 7/1/2021 Investment (gain)/loss	(996)	(1,034)	(1,052)	(1,048)
• 7/1/2023 Investment (gain)/loss	n/a	n/a	1,936	2,008
• Remaining UAAL	<u>(250)</u>	<u>(242)</u>	<u>78</u>	<u>75</u>
• Total	(1,246)	(1,276)	962 ⁴	1,035

¹ Amortized as level dollar amounts over 17 years from 7/1/22. Investment gains/losses include 5-year phrase-in.

³ Payroll projected on a closed group basis.

⁴ Projection assumes \$130,000 trust contribution and no benefits paid from trust during 2023/24.



SECTION 2 VALUATION RESULTS

Contributions Projection

The following are projected contributions for the next 10 years (000's omitted).

<u>Year</u>	<u>Normal Cost⁵</u>	<u>UAAL Amortization</u>	<u>ADC</u>
2024/25	\$134	\$ (12)	\$123
2025/26	123	14	137
2026/27	113	39	152
2027/28	101	88	188
2028/29	90	136	226
2029/30	80	136	216
2030/31	71	136	207
2031/32	62	136	198
2032/33	54	136	190
2033/34	47	136	183

Benefit payments paid by the District are counted as contributions towards the ADC. When benefit payments exceed the ADC, the District may be reimbursed from the trust for the excess as illustrated below (000's omitted).

<u>Year</u>	<u>District Paid Benefit Payments</u>	<u>Reimbursement from Trust</u>	<u>ADC</u>
2024/25	\$458	\$335	\$123
2025/26	495	358	137
2026/27	542	390	152
2027/28	531	343	188
2028/29	549	323	226
2029/30	599	383	216
2030/31	627	420	207
2031/32	669	471	198
2032/33	732	542	190
2033/34	770	587	183

⁵ Includes CERBT administrative expense.



SECTION 2 VALUATION RESULTS

Projected Benefit Payments

Following is a 10-year projection of benefit payments (000's omitted):

<u>Year</u>	<u>Cash Payments</u>	<u>Implicit Subsidy Payments</u>	<u>Total Benefit Payments</u>
2024/25	\$363	\$ 96	\$458
2025/26	395	100	495
2026/27	433	110	542
2027/28	447	84	531
2028/29	474	75	549
2029/30	514	85	599
2030/31	543	84	627
2031/32	579	91	669
2032/33	623	109	732
2033/34	654	117	770



SECTION 3

BASIC DEFINITIONS

Present Value of Benefits (PVB)

When an actuary prepares an actuarial valuation, the first step is gathering participant data (including active employees and participants and beneficiaries in payment status) at the valuation date (for example July 1, 2023). Using this data and actuarial assumptions, future benefit payments are projected. (The assumptions predict, among other things, when people will retire, terminate, die, or become disabled, as well as what salary increases, general - and healthcare - inflation and investment return might be). Those future benefit payments are discounted, using expected future investment return, back to the valuation date. This discounted present value is the plan's present value of benefits. It represents the amount the plan needs as of the valuation date to pay all future benefits – if all assumptions are met and no future contributions (employee or employer) are made. The District's July 1, 2023 retiree healthcare Present Value of Benefits is \$10.2 million using a 6.25% discount rate, with \$5.4 million of this for former employees who have already retired.

Actuarial Accrued Liability (AAL)

This represents the portion of the present value of benefits that participants have earned (on an actuarial, not actual, basis) through the valuation date. The District's July 1, 2023 retiree healthcare Actuarial Accrued Liability is \$9.4 million using a 6.25% discount rate, with \$5.4 million of this for former employees who have already retired.

Plan Assets

This includes funds that have been segregated and restricted in a trust so they can only be used to pay plan benefits. The market value of the District's July 1, 2023 assets is \$8.1 million.

Unfunded Actuarial Accrued Liability (UAAL)

This is the difference between the Actuarial Accrued Liability and Plan Assets. This represents the amount of the Actuarial Accrued Liability that must still be funded. As of July 1, 2023, the District has an Unfunded Actuarial Accrued Liability/(Asset) of \$1.3 million.

Normal Cost (NC)

The Normal Cost represents the portion of the present value of benefits expected to be earned (on an actuarial, not actual, basis) in the coming year. The District's 2024/25 retiree healthcare Normal Cost as of the middle of the fiscal year is \$130 thousand (6.3% of covered payroll) using a 6.25% discount rate.

Actuarial Cost Method

This determines the method in which benefits are actuarially earned (allocated) to each year of service. It has no effect on the Present Value of Benefits, but has significant effect on the Actuarial Accrued Liability and Normal Cost. The District's July 1, 2023 retiree healthcare valuation was prepared using the Entry Age Normal cost method. Under the Entry Age Normal cost method, the Plan's Normal Cost is developed as a level percent of payroll throughout the participant's working lifetime.

Implicit Subsidy

An Implicit Subsidy exists when premiums charged for employees subsidize retiree premiums. This occurs when premiums for retirees are not sufficient to pay anticipated claims.



SECTION 4

SUMMARY OF RETIREE HEALTHCARE BENEFITS

Benefit Summary	
<p>■ Eligibility</p>	<p>■ Hired July 30, 2014 or earlier:</p> <ul style="list-style-type: none"> ● Retire directly from the District under Marin County Employees' Retirement Association (Service Retirement at Age 50 with 10 years MCERA service or Age 52 with 5 years MCERA service depending on Retirement Tier, or disability retirement) ● 10 years of District service <p>■ Hired after July 30, 2014:</p> <ul style="list-style-type: none"> ● Not eligible for District payment of retiree medical premiums or coverage under District's medical plans after retirement
<p>■ Medical Benefit</p>	<p>■ Hired July 30, 2014 or earlier:</p> <ul style="list-style-type: none"> ● District pays the full medical and Medicare Part B premiums for retirees ● For retirees hired prior to July 1, 2009, the District also pays the premiums (medical and Part B) for 1 dependent <p>■ Hired after July 30, 2014:</p> <ul style="list-style-type: none"> ● No District contributions towards retiree medical premiums, and may not participate in District medical plans ● Eligible for Health Reimbursement Account (HRA) contributions after 2 years of service with the District
<p>■ Surviving Spouse Medical Benefit</p>	<p>■ Premium paid for those hired prior to July 1, 2009</p> <p>■ Same benefit continues to surviving spouse</p>
<p>■ Dental, Vision & Life</p>	<p>■ None</p>
<p>■ Medical Plans</p>	<p>■ County of Marin medical plans</p>



SECTION 4

SUMMARY OF RETIREE HEALTHCARE BENEFITS

2023 Monthly Medical Premiums

Actives

Medical Plan	Non Medicare Eligible		
	Single	2-Party	Family
Kaiser Plan L	\$903.81	\$1,807.62	\$2,404.14
Teamsters Anthem PPO	899.12	1,804.51	2,523.81

Retirees

Medical Plan	Non Medicare Eligible			Medicare Eligible		
	Single	2-Party	Family	Single	2-Party	Family
Kaiser Plan L	\$903.81	\$1,807.62	\$2,404.14	\$338.89	\$677.78	n/a
Teamsters Anthem PPO	899.12	1,804.51	2,523.81	n/a	n/a	n/a
UnitedHealthcare PPO	n/a	n/a	n/a	402.50	805.00	n/a

2024 Monthly Medical Premiums

Actives

Medical Plan	Non Medicare Eligible		
	Single	2-Party	Family
Kaiser Plan L	\$1,027.87	\$2,055.73	\$2,734.12
Teamsters Anthem PPO	944.08	1,894.74	2,650.00

Retirees

Medical Plan	Non Medicare Eligible			Medicare Eligible		
	Single	2-Party	Family	Single	2-Party	Family
Kaiser Plan L	\$1,027.87	\$2,055.73	\$2,734.12	\$353.24	\$706.48	n/a
Teamsters Anthem PPO	944.08	1,894.74	2,650.00	n/a	n/a	n/a
UnitedHealthcare PPO	n/a	n/a	n/a	418.60	837.20	n/a



SECTION 5

ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Methods

The actuarial cost method used for this valuation is the Entry Age Normal (“EAN”) cost method. Under the EAN cost method, the Normal Cost for each participant is determined as a level percent of payroll throughout the participant’s working career. The actuarial value of assets is the market value as of the valuation date.

The July 1, 2021 Unfunded Actuarial Accrued Liability was amortized as a level dollar amount over a fixed 17-year period starting in 2022/23. In order to help stabilize contributions investment gains/losses have a 5-year phase-in (or ramp up) starting with investment gains in the July 1, 2021 valuation.

Actuarial Assumptions

Actuarial assumptions are shown below. Where appropriate, the demographic assumptions proposed in the Marin County Employees’ Retirement Association (MCERA) June 30, 2023 Actuarial Experience Study have been used.

Actuarial Assumption	July 1, 2021 Valuation	July 1, 2023 Valuation
■ Discount Rate	<ul style="list-style-type: none"> 6.25%, pre-funded through CalPERS CERBT Asset Allocation Strategy #1 (59% Global Equity, 25% Fixed Income, 8% Real Estate Investment Trusts, 5% Treasury Inflation-Protected Securities, 3% Commodities) 	<ul style="list-style-type: none"> 6.25%, pre-funded through CalPERS CERBT Asset Allocation Strategy #1 (49% Global Equity, 23% Fixed Income, 20% Real Estate Investment Trusts, 5% Treasury Inflation-Protected Securities, 3% Commodities)
■ General Inflation Rate	<ul style="list-style-type: none"> 2.50% per year 	<ul style="list-style-type: none"> Same
■ Aggregate Payroll Increases	<ul style="list-style-type: none"> 2.75% per year 	<ul style="list-style-type: none"> Same
■ Pay Merit and Longevity Increases	<ul style="list-style-type: none"> MCERA 6/30/2020 Experience Study 	<ul style="list-style-type: none"> MCERA 6/30/2023 Experience Study
■ Mortality, Termination	<ul style="list-style-type: none"> MCERA 6/30/2020 Experience Study Mortality improvement projected fully generational using Scale MP-2020 	<ul style="list-style-type: none"> MCERA 6/30/2023 Experience Study Mortality improvement projected fully generational using Scale MP-2021
■ Disability	<ul style="list-style-type: none"> MCERA 6/30/2020 Experience Study 	<ul style="list-style-type: none"> MCERA 6/30/2023 Experience Study
■ Service Retirement	<ul style="list-style-type: none"> MCERA 6/30/2020 Experience Study 	<ul style="list-style-type: none"> MCERA 6/30/2023 Experience Study



SECTION 5 ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Assumption	July 1, 2021 Valuation	July 1, 2023 Valuation																																																																																																																
■ Participation at Retirement	● 100%	● Same																																																																																																																
■ Medical Trend	<ul style="list-style-type: none"> Increases from prior year: <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center;"><u>Increase from Prior Year</u></th> </tr> <tr> <th style="text-align: center;"><u>Year</u></th> <th style="text-align: center;"><u>Non-Medicare</u></th> <th style="text-align: center;"><u>Medicare</u></th> <th style="text-align: center;"><u>Kaiser Sr. Advantage</u></th> </tr> </thead> <tbody> <tr> <td>2021</td> <td colspan="3" style="text-align: center;">Actual Premiums</td> </tr> <tr> <td>2022</td> <td colspan="3" style="text-align: center;">Actual Premiums</td> </tr> <tr> <td>2023</td> <td style="text-align: center;">6.50%</td> <td style="text-align: center;">5.65%</td> <td style="text-align: center;">4.60%</td> </tr> <tr> <td>2024</td> <td style="text-align: center;">6.25%</td> <td style="text-align: center;">5.45%</td> <td style="text-align: center;">4.45%</td> </tr> <tr> <td>2025</td> <td style="text-align: center;">6.00%</td> <td style="text-align: center;">5.25%</td> <td style="text-align: center;">4.35%</td> </tr> <tr> <td>2026</td> <td style="text-align: center;">5.75%</td> <td style="text-align: center;">5.05%</td> <td style="text-align: center;">4.25%</td> </tr> <tr> <td>2027</td> <td style="text-align: center;">5.55%</td> <td style="text-align: center;">4.90%</td> <td style="text-align: center;">4.20%</td> </tr> <tr> <td>2028</td> <td style="text-align: center;">5.35%</td> <td style="text-align: center;">4.75%</td> <td style="text-align: center;">4.15%</td> </tr> <tr> <td>2029</td> <td style="text-align: center;">5.15%</td> <td style="text-align: center;">4.60%</td> <td style="text-align: center;">4.10%</td> </tr> <tr> <td>2030</td> <td style="text-align: center;">4.95%</td> <td style="text-align: center;">4.45%</td> <td style="text-align: center;">4.05%</td> </tr> <tr> <td style="text-align: center;">⋮</td> <td style="text-align: center;">⋮</td> <td style="text-align: center;">⋮</td> <td style="text-align: center;">⋮</td> </tr> <tr> <td>2076+</td> <td style="text-align: center;">3.75%</td> <td style="text-align: center;">3.75%</td> <td style="text-align: center;">3.75%</td> </tr> </tbody> </table> 	<u>Increase from Prior Year</u>				<u>Year</u>	<u>Non-Medicare</u>	<u>Medicare</u>	<u>Kaiser Sr. Advantage</u>	2021	Actual Premiums			2022	Actual Premiums			2023	6.50%	5.65%	4.60%	2024	6.25%	5.45%	4.45%	2025	6.00%	5.25%	4.35%	2026	5.75%	5.05%	4.25%	2027	5.55%	4.90%	4.20%	2028	5.35%	4.75%	4.15%	2029	5.15%	4.60%	4.10%	2030	4.95%	4.45%	4.05%	⋮	⋮	⋮	⋮	2076+	3.75%	3.75%	3.75%	<ul style="list-style-type: none"> Increases from prior year: <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center;"><u>Increase from Prior Year</u></th> </tr> <tr> <th style="text-align: center;"><u>Year</u></th> <th style="text-align: center;"><u>Non-Medicare</u></th> <th style="text-align: center;"><u>Medicare</u></th> <th style="text-align: center;"><u>Kaiser Sr. Advantage</u></th> </tr> </thead> <tbody> <tr> <td>2021</td> <td colspan="3" style="text-align: center;">n/a</td> </tr> <tr> <td>2022</td> <td colspan="3" style="text-align: center;">n/a</td> </tr> <tr> <td>2023</td> <td colspan="3" style="text-align: center;">Actual Premiums</td> </tr> <tr> <td>2024</td> <td colspan="3" style="text-align: center;">Actual Premiums</td> </tr> <tr> <td>2025</td> <td style="text-align: center;">8.50%</td> <td style="text-align: center;">7.50%</td> <td style="text-align: center;">6.25%</td> </tr> <tr> <td>2026</td> <td style="text-align: center;">7.90%</td> <td style="text-align: center;">6.90%</td> <td style="text-align: center;">5.65%</td> </tr> <tr> <td>2027</td> <td style="text-align: center;">7.35%</td> <td style="text-align: center;">6.50%</td> <td style="text-align: center;">5.45%</td> </tr> <tr> <td>2028</td> <td style="text-align: center;">6.75%</td> <td style="text-align: center;">6.10%</td> <td style="text-align: center;">5.25%</td> </tr> <tr> <td>2029</td> <td style="text-align: center;">6.20%</td> <td style="text-align: center;">5.70%</td> <td style="text-align: center;">5.05%</td> </tr> <tr> <td>2030</td> <td style="text-align: center;">5.60%</td> <td style="text-align: center;">5.25%</td> <td style="text-align: center;">4.85%</td> </tr> <tr> <td style="text-align: center;">⋮</td> <td style="text-align: center;">⋮</td> <td style="text-align: center;">⋮</td> <td style="text-align: center;">⋮</td> </tr> <tr> <td>2076+</td> <td style="text-align: center;">3.45%</td> <td style="text-align: center;">3.45%</td> <td style="text-align: center;">3.45%</td> </tr> </tbody> </table> 	<u>Increase from Prior Year</u>				<u>Year</u>	<u>Non-Medicare</u>	<u>Medicare</u>	<u>Kaiser Sr. Advantage</u>	2021	n/a			2022	n/a			2023	Actual Premiums			2024	Actual Premiums			2025	8.50%	7.50%	6.25%	2026	7.90%	6.90%	5.65%	2027	7.35%	6.50%	5.45%	2028	6.75%	6.10%	5.25%	2029	6.20%	5.70%	5.05%	2030	5.60%	5.25%	4.85%	⋮	⋮	⋮	⋮	2076+	3.45%	3.45%	3.45%
<u>Increase from Prior Year</u>																																																																																																																		
<u>Year</u>	<u>Non-Medicare</u>	<u>Medicare</u>	<u>Kaiser Sr. Advantage</u>																																																																																																															
2021	Actual Premiums																																																																																																																	
2022	Actual Premiums																																																																																																																	
2023	6.50%	5.65%	4.60%																																																																																																															
2024	6.25%	5.45%	4.45%																																																																																																															
2025	6.00%	5.25%	4.35%																																																																																																															
2026	5.75%	5.05%	4.25%																																																																																																															
2027	5.55%	4.90%	4.20%																																																																																																															
2028	5.35%	4.75%	4.15%																																																																																																															
2029	5.15%	4.60%	4.10%																																																																																																															
2030	4.95%	4.45%	4.05%																																																																																																															
⋮	⋮	⋮	⋮																																																																																																															
2076+	3.75%	3.75%	3.75%																																																																																																															
<u>Increase from Prior Year</u>																																																																																																																		
<u>Year</u>	<u>Non-Medicare</u>	<u>Medicare</u>	<u>Kaiser Sr. Advantage</u>																																																																																																															
2021	n/a																																																																																																																	
2022	n/a																																																																																																																	
2023	Actual Premiums																																																																																																																	
2024	Actual Premiums																																																																																																																	
2025	8.50%	7.50%	6.25%																																																																																																															
2026	7.90%	6.90%	5.65%																																																																																																															
2027	7.35%	6.50%	5.45%																																																																																																															
2028	6.75%	6.10%	5.25%																																																																																																															
2029	6.20%	5.70%	5.05%																																																																																																															
2030	5.60%	5.25%	4.85%																																																																																																															
⋮	⋮	⋮	⋮																																																																																																															
2076+	3.45%	3.45%	3.45%																																																																																																															
■ Medicare Part B Trend	<ul style="list-style-type: none"> Increases from prior year: <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Year</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>2021</td> <td style="text-align: center;">Actual Premiums</td> </tr> <tr> <td>2022</td> <td style="text-align: center;">4.85%</td> </tr> <tr> <td>2023+</td> <td style="text-align: center;">Same as Medicare Medical Trend above</td> </tr> </tbody> </table> 	<u>Year</u>		2021	Actual Premiums	2022	4.85%	2023+	Same as Medicare Medical Trend above	<ul style="list-style-type: none"> Increases from prior year: <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Year</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>2021</td> <td style="text-align: center;">n/a</td> </tr> <tr> <td>2022</td> <td style="text-align: center;">n/a</td> </tr> <tr> <td>2023</td> <td style="text-align: center;">Actual Premiums</td> </tr> <tr> <td>2024</td> <td style="text-align: center;">Actual Premiums</td> </tr> <tr> <td>2025</td> <td style="text-align: center;">6.15%</td> </tr> <tr> <td>2026</td> <td style="text-align: center;">8.00%</td> </tr> <tr> <td style="text-align: center;">⋮</td> <td style="text-align: center;">⋮</td> </tr> <tr> <td>2076+</td> <td style="text-align: center;">3.45%</td> </tr> </tbody> </table> 	<u>Year</u>		2021	n/a	2022	n/a	2023	Actual Premiums	2024	Actual Premiums	2025	6.15%	2026	8.00%	⋮	⋮	2076+	3.45%																																																																																						
<u>Year</u>																																																																																																																		
2021	Actual Premiums																																																																																																																	
2022	4.85%																																																																																																																	
2023+	Same as Medicare Medical Trend above																																																																																																																	
<u>Year</u>																																																																																																																		
2021	n/a																																																																																																																	
2022	n/a																																																																																																																	
2023	Actual Premiums																																																																																																																	
2024	Actual Premiums																																																																																																																	
2025	6.15%																																																																																																																	
2026	8.00%																																																																																																																	
⋮	⋮																																																																																																																	
2076+	3.45%																																																																																																																	
■ Medicare Eligibility Rate for those hired before 4/1/1986 (with no District Medicare contributions)	<ul style="list-style-type: none"> Current pre-Medicare retirees: 1 current retiree under age 65 assumed not Medicare eligible Current employees: None hired before 4/1/1986 	● Same																																																																																																																
■ Medical Plan at Retirement	● Same plan as current election	● Same																																																																																																																
■ Marital Status	● Based on current medical coverage election	● Same																																																																																																																



SECTION 5 ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Assumption	July 1, 2021 Valuation	July 1, 2023 Valuation
<ul style="list-style-type: none"> ■ Spouse Participation 	<ul style="list-style-type: none"> ● 100%, if benefit paid by the District ● 50%, if benefit not paid by the District 	<ul style="list-style-type: none"> ● Same
<ul style="list-style-type: none"> ■ Surviving Spouse Participation 	<ul style="list-style-type: none"> ● 100% 	<ul style="list-style-type: none"> ● Same
<ul style="list-style-type: none"> ■ Non-Spouse Dependent Participation 	<ul style="list-style-type: none"> ● 50%, if coverage includes non-spouse dependents while active ● 0%, otherwise ● 1.75 children per family ● No non-spouse dependents assumed after retiree's age 67 	<ul style="list-style-type: none"> ● Same
<ul style="list-style-type: none"> ■ Spouse Age 	<ul style="list-style-type: none"> ● Female spouses are assumed to be 3 years younger than male spouses 	<ul style="list-style-type: none"> ● Female spouses are assumed to be 2 years younger than male spouses
<ul style="list-style-type: none"> ■ Implicit Subsidy 	<ul style="list-style-type: none"> ● Valued for Non-Medicare plans ● Medicare plans are Medicare Advantage plans and so no age related costs included. 	<ul style="list-style-type: none"> ● Same



SECTION 5 ACTUARIAL METHODS AND ASSUMPTIONS

Monthly Claims Costs

Age	2024 Age/Gender Claims Costs			
	Kaiser Plan L Non-Medicare		Teamsters Anthem PPO Non-Medicare	
	Male	Female	Male	Female
Children	\$ 494	\$ 494	\$ 415	\$ 415
30	453	836	383	686
35	531	916	444	749
40	626	936	520	765
45	748	990	617	807
50	925	1,111	757	904
55	1,163	1,269	945	1,029
60	1,457	1,467	1,177	1,185
64	1,728	1,668	1,391	1,344



SECTION 6 SUMMARY OF PARTICIPANT DATA

Participant Statistics

	July 1, 2021		July 1, 2023	
	Actives	Retirees	Actives	Retirees
■ Count	21	21	17	24
■ Average Age	54.4	67.5	55.3	68.6
■ Average Retirement Age				
● Service	n/a	58.7	n/a	59.1
● Disability	n/a	48.7	n/a	48.7
■ Average Service	17.9	n/a	19.7	n/a
■ Payroll				
● Total	\$ 2,383,515	n/a	\$ 2,191,602	n/a
● Average	\$ 113,500	n/a	\$ 128,900	n/a

Actives by Age and Service July 1, 2023

Age	District Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	≥ 25	
< 25	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-
30-34	-	-	-	-	-	-	-	-
35-39	-	-	-	-	-	-	-	-
40-44	-	-	-	-	1	-	-	1
45-49	-	-	-	-	2	3	1	6
50-54	-	-	-	-	-	-	1	1
55-59	-	-	-	-	2	-	-	2
60-64	-	-	-	-	4	2	-	6
≥ 65	-	-	-	1	-	-	-	1
Total	-	-	-	1	9	5	2	17

SECTION 6 SUMMARY OF PARTICIPANT DATA

Participant Medical Coverage Elections July 1, 2023

Medical Plan	Actives					
	EE Only	EE+ Spouse	EE+ Child(ren)	Family	Waived	Total
Kaiser Plan L	2	6	1	8	-	17
Total	2	6	1	8	-	17

Medical Plan	Retirees Age < 65					
	EE Only	EE+ Spouse	EE+ Child(ren)	Family	Waived	Total
Kaiser Plan L	2	5	-	-	-	7
Teamsters Anthem	1	-	-	-	-	1
Total	3	5	-	-	-	8

Medical Plan	Retirees Age ≥ 65					
	EE Only	EE+ Spouse	EE+ Child(ren)	Family	Waived	Total
Kaiser Plan L	4	6	-	-	-	10
Teamsters Anthem	1	-	-	-	-	1
UnitedHealthcare	2	3	-	-	-	5
Total	7	9	-	-	-	16

This report presents the Marin/Sonoma Mosquito Vector Control District Retiree Healthcare Plan (“Plan”) July 1, 2023 actuarial valuation. The purpose of this valuation is to:

- Determine the Plan’s July 1, 2023 Funded Status, and
- Calculate the 2024/25 and 2025/26 Actuarially Determined Contributions.

Information provided in this report may be useful to the District for the Plan’s financial management. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the assumptions; changes in assumptions; changes expected as part of the natural progression of the plan; and changes in plan provisions or applicable law. Actuarial models necessarily rely on the use of estimates and are sensitive to changes. Small variations in estimates may lead to significant changes in actuarial measurements. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such measurements.

The valuation is based on Plan provisions, participant data, and asset information provided by the District as summarized in this report, which we relied on and did not audit. We reviewed the participant data for reasonableness.

To the best of our knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

Respectfully submitted,

DRAFT

Doug Pryor, ASA, EA, MAAA
Foster & Foster, Inc.
March 20, 2024

DRAFT

Tak Frazita, FSA, EA, MAAA
Foster & Foster, Inc.
March 20, 2024

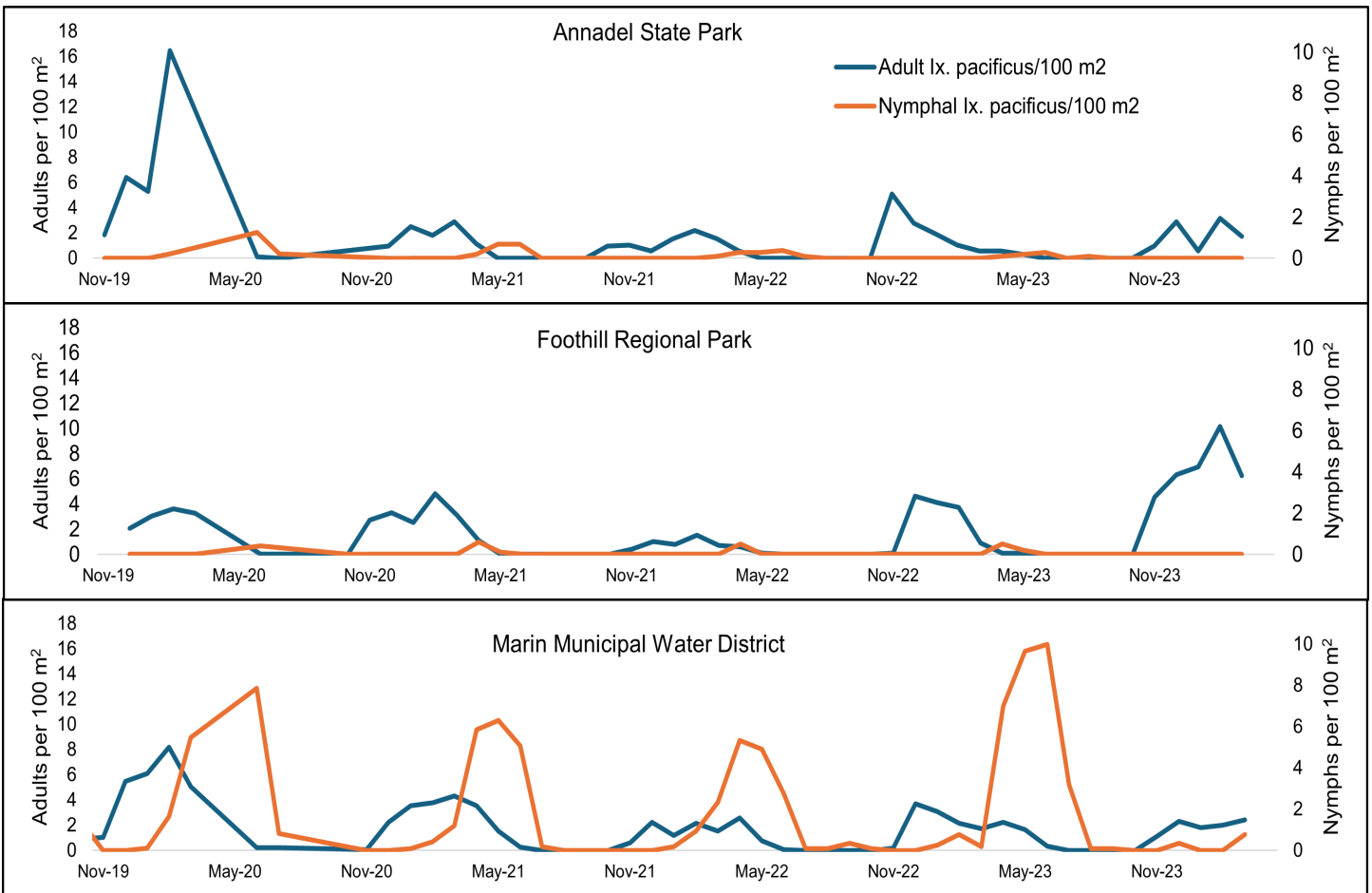


Laboratory Update

January through March 2024

Tick Surveillance

Every month, laboratory staff visit the Marin Municipal Water District (MMWD), Annadel State Park, and Foothill Regional Park. During each visit, staff drag a 1 meter by 1 meter white flannel cloth on the same pre-defined trails. They stop every 15 steps to identify, count, and record the number of ticks on the flag. These ticks are then released back into the environment. This type of sampling, recommended by the Centers for Disease Control and Prevention, allows us to see trends in tick abundance over time. Below is the abundance of adult and nymphal *Ixodes pacificus* per 100 meters squared at each visit from November 2019 through March 2024.



Additional tick surveillance occurred from January through March at Bald Hill Open Space Preserve, Gary Giacomini Open Space Preserve, the Marin Municipal Water District, and Mount Tamalpais State Park in Marin County and Hood Mountain Regional Park, Shiloh Ranch Regional Park, and Sugarloaf State Park in Sonoma County. In 2024, 112 pools of 514 adults and 1 nymph have been collected.

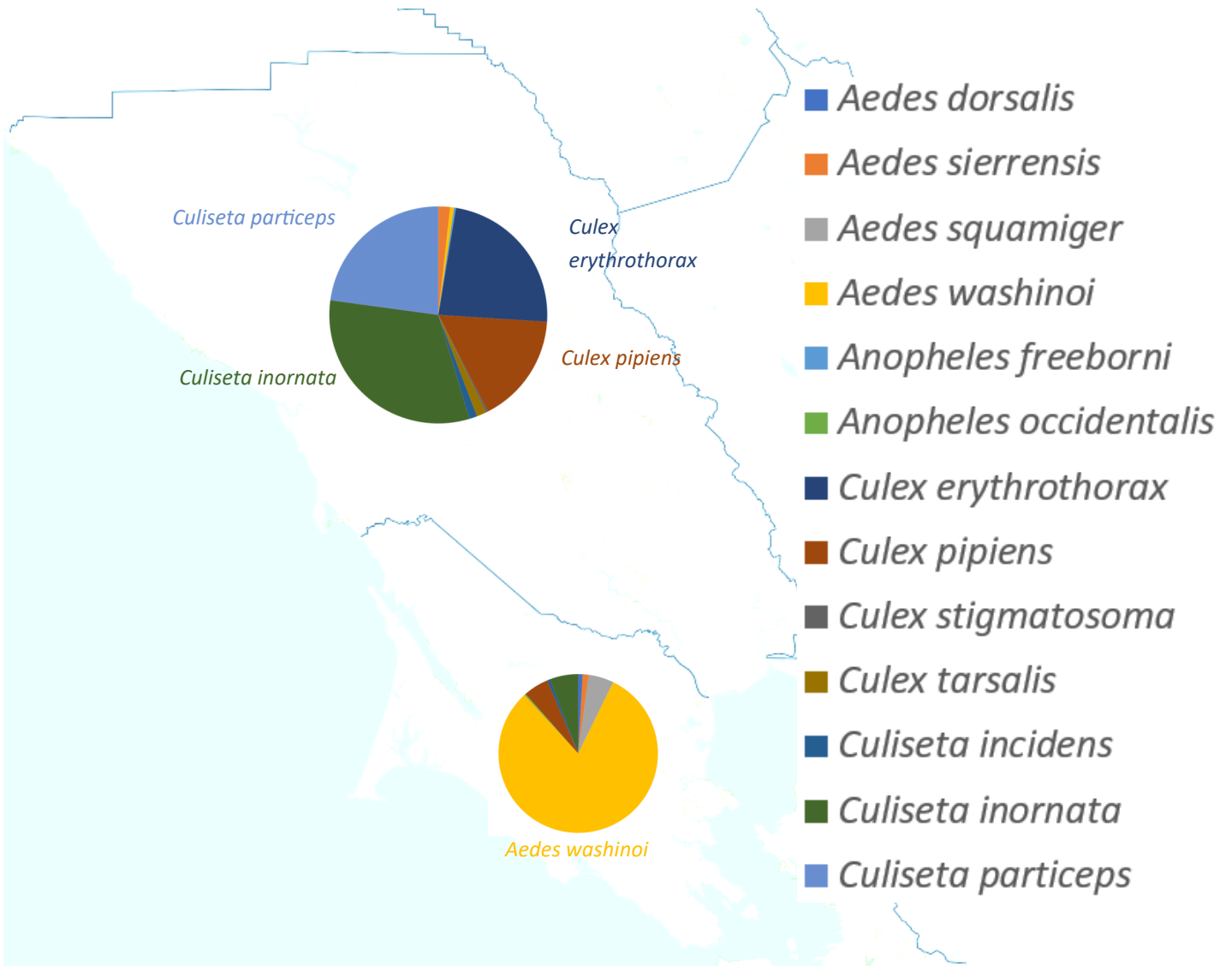


Laboratory Update

January through March 2024

Adult mosquitoes identified by lab staff

County	Trap Type	Total Traps	Total Adults
Marin	EVS	7	32
	Gravid	0	0
	Sentinel Trap	0	0
	Sweep Net	8	299
Sonoma	EVS	10	42
	Gravid	0	0
	Sentinel Trap	4	4
	Sweep Net	12	300



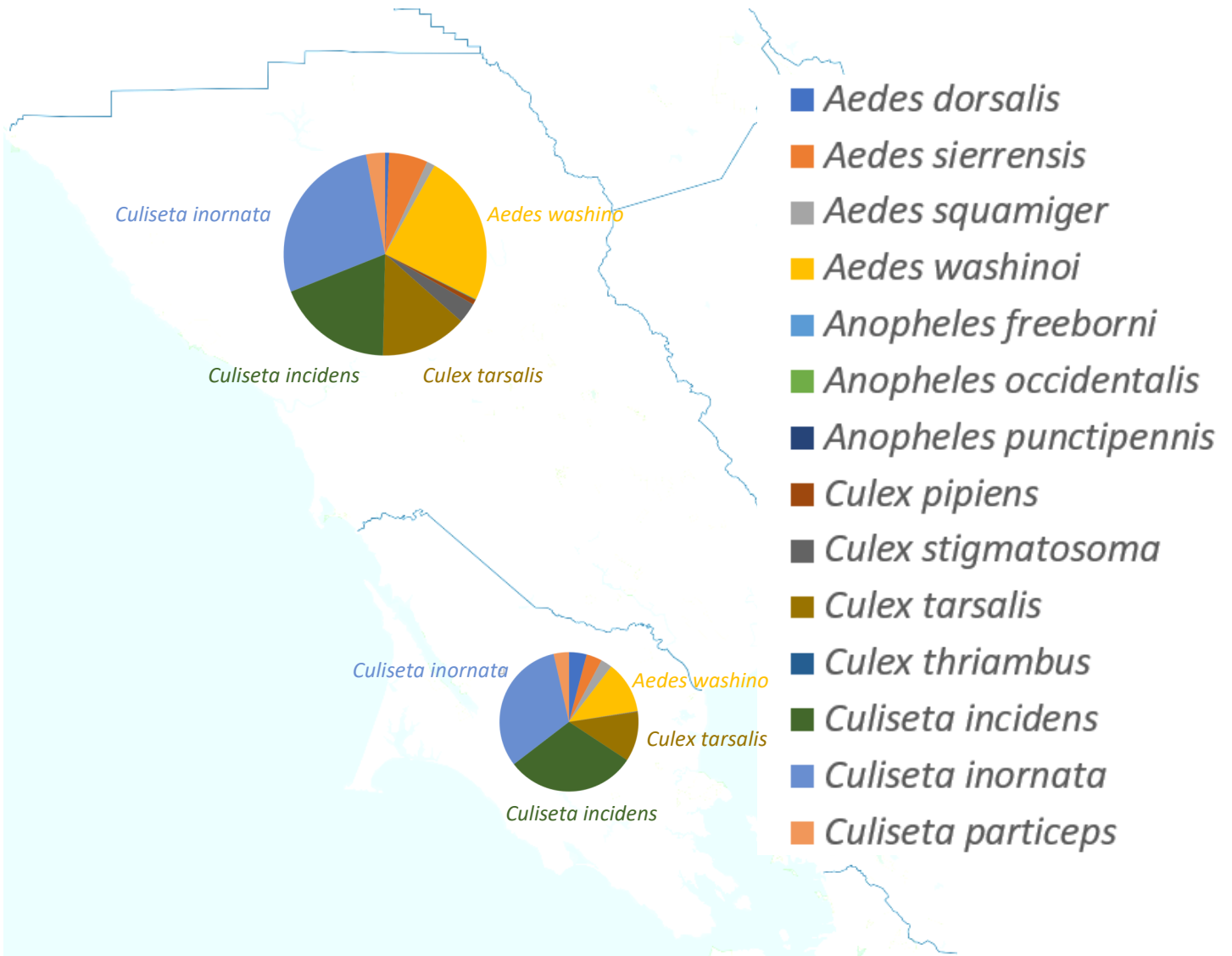


Laboratory Update January through March 2024

Larval mosquitoes identified by lab staff

County	Total Samples	Total Larvae
Marin	649	13,321
Sonoma	1,124	24,738

Total Larvae by County





Laboratory Update

January through March 2024

Additional Lab Activities

- Biologist Kristen Holt and Lead Biologist (LB) Sarah Brooks continued their daily work of identifying mosquito samples, inputting data into databases, and interacting with technicians about sample results.
- Biologist Holt tested 133 pools of adult *Ixodes pacificus* and 183 nymphs for *Borrelia burgdorferi s.l.* and *Borrelia miyamotoi* collected in 2023. Results have been posted on the MSMVCD website.
- Scientific Programs Manager (SPM) Kelly Liebman conducted follow-up on three cases of imported *Aedes*-borne disease and one imported malaria case. No disease vectors were collected from the area around the case patients.
- Biologist Holt and SPM Liebman conducted routine tick surveillance at multiple parks.
- LB Brooks and SPM Liebman discussed adult trap lines for 2024, resulting in the inclusion of additional traps at multiple locations to increase adult mosquito surveillance.
- LB Brooks received training in the program NearMap, designed to help identify green pools. She was able to use this program to develop a spreadsheet of green pools for operations staff to check.
- Biologist Holt increased the production of multiple colonies of mosquitoes in the insectary in preparation for the May Open House, as well as potential resistance and equipment testing in 2024.
- Biologist Holt provided a tick safety training for all staff. SPM Liebman provided a West Nile Virus and invasive *Aedes* mosquitoes training for all staff.
- LB Brooks completed the National Park Service Investigator's annual report and assisted with the National Pollutant Discharge Elimination System (NPDES) report.
- LB Brooks continued her work on database programs for the District to utilize in the future.
- SPM Liebman attended the Mosquito and Vector Control Association of California (MVCAC) annual and spring quarterly meetings. She also led three committee meetings for the MVCAC Vector and Vector-borne Disease Committee.
- SPM Liebman attended and led meetings with the staff of multiple legislators at the MVCAC Legislative Day.

Manager's Report

- In my first few days as the District Manager, I've focused on getting to know the operations, team and facilities that are key to our mission of protecting public health. A major part of this latest effort has been diving into our budget and financial strategies to familiarize myself with both the preparation and completion of the 2024-2025 FY Budget.
- Staff have also been working to prepare for the May Open house, looking to invite the public back to the District and share not only the important work we do here at the District, but also the ways they can help us in their own communities to reduce vector-borne diseases.
- Finally, taking over as the lead for both the regional and District PEIR amendment, I've been getting up to speed with all the systems and stakeholders to continue ushering forward the project that Phil began.

Former Manager's Report

- Following the denial by the staff of the Fire Victims Trust of the District's claim for reimbursement of its expenses incurred in dealing with the aftermath of the Sonoma County wildfires, we began working with attorney Britt Strotman at the law firm of Singleton Schrieber to request reconsideration of the Trust staff's decision. Ms. Strotman met with the Trustee who heads the organization, to plead the District's case. Should we be successful, we could expect to receive 60% of the claim amount of \$226,259, potentially followed by an additional sum later this year to satisfy 70% of the claim. As of March 29th, the Trustee had not issued a decision. With the deadline to act rapidly approaching, Ms. Strotman submitted a formal appeal.
- The project to prepare an Addendum to the District's Programmatic Environmental Impact Report is underway. Last month, all seven participating mosquito districts held a kickoff meeting with the consulting team at Ascent Environmental. The first meeting to discuss progress is slated for this month.
- As of March 29th, 2024, the balance in the District's OPEB trust account for retiree future medical benefits in the legacy plan had risen to \$9.02m from \$8.6m in February. The balance in the pension prefunding trust (CEPPT) also increased to \$1.91m from \$1.86m.
- We have made further progress on the space planning/expansion feasibility project. Christine Schneider, Principal of Native Sage Environmental Consulting, has injected fresh energy into the ecological review portion of the project. She is working with the staff at the state and federal regulatory agencies to obtain conceptual "buy-in" for the conceptual design. With the programming phase nearing completion (space, head count, adjacencies, etc.) an agreement was reached with Worthington Architecture + Design for the next two phases. The next stage is Design Development, which comprises the schematic and design development floor plans, elevations, and sections, including perspectives and schedules incorporating what is learned from the Programming stage and the buildable area study. After that will be the Design Development phase, at the

conclusion of which we should have an agreed-upon design and other consultants on board with their own design development drawings of the design (under their own separate contracts), and documents will have been submitted to the necessary agencies for approval. Other consultants include Structural, Mechanical, Plumbing, and Electrical engineers. Along the way, District staff and the Architect will keep the Board apprised and submit proposals for your review before investing significant time or effort.

- The annual budget preparation process is in progress, with a draft timeline under discussion. We anticipate an initial draft of the FY 24-25 budget will be presented at the May 8th meeting, with the draft final budget slated for the Board's review at the June 12th meeting.
- President Carol Pighoni advises that the Board's next meeting is scheduled to occur on Wednesday, May 8th, 2024.
- Administrative Services Manager Liz Garica and I attended the Vector Control Joint Powers Agency (VCJPA) workshop in late February. We learned that the VCJPA is in good financial condition, although it is facing challenges in the difficult markets for property and liability insurance. To deal with some of the pricing challenges, the VCJPA started its own insurance company, known as a "captive," which is headquartered in Utah.

Assistant Manager's Report

- Field surveillance has shown early, and advanced mosquito production compared to recent years! We are finding significant populations of larval *Culex tarsalis* (a.k.a. western encephalitis mosquito), *Aedes dorsalis* (a.k.a. pale marsh mosquito) and *Culiseta inornata* (a.k.a. large winter mosquito) mosquitoes in tidal marsh and seasonal wetland habitats. Adult treehole mosquitoes are also emerging in the field! Field staff have been working quickly to perform timely larval mosquito surveillance and control populations before the adults hatch, fly off, and impact the public, livestock, and wildlife. Staff have been working with agencies and property owners to achieve mosquito source reduction when possible. Mosquito larvicide applications, including large-scale applications, have also been performed when source reduction is not possible or is underway. We have organized and conducted several larvicide applications via helicopter and unmanned aerial systems (a.k.a. drones) at several locations in Marin and Sonoma counties.
- Laboratory staff are busy collecting and processing tick samples. They have also been preparing for adult mosquito and mosquito-borne pathogen surveillance season. Adult mosquito trapping at established traplines in Marin and Sonoma counties began the first week of April.
- In March, we were thrilled to have three experienced seasonal staff start working with us for another season in the Field Assistant position. Recruitments are underway for additional Field Assistants in operations and seasonal Surveillance Assistants in the laboratory.

- We recently welcomed two new Vector Control Technicians, Jacob Lepori and Cody Wilson, to our team. Jacob and Cody previously worked as seasonal Field Assistants.
- The operations and laboratory departments are diligently working on preparing a comprehensive draft budget for FY 24-25. We are also making significant strides in managing the capital projects in the current budget.
- With the onset of the fast-paced mosquito surveillance and control season, staff have presented and received annual training pertaining to working safely in the field, operating boats, trucks, and offroad vehicles, tick safety, and the subject of invasive *Aedes* mosquitoes. Training has also been provided relative to working in sensitive habitats, where special status species are present. Operations supervisors and laboratory staff have done excellent work in providing training.
- The Rodent Control Specialist has been working with residents to reduce rat populations on properties and within buildings. Several large-scale rodent infestation issues have also been addressed in collaboration with environmental health and code enforcement agencies.