AGENDA

1147th MEETING OF THE BOARD OF TRUSTEES
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
MAY 13TH, 2026

TIME: 5:00 P.M.
PLACE: Join in person at the Office of the District
23187 Connecticut Street, Hayward, CA 94545 *or*
Join remotely via teleconference: https://us02web.zoom.us/j/87926559383
All Trustees must attend the meeting in person unless a valid exception applies under existing Brown Act requirements.

TRUSTEES: Kashef Qaadri, President, City of Dublin
John Bauters, Vice-President. City of Emeryville *from 4260 Halleck St, Emeryville*
John Zlatnik, Secretary, City of Fremont
Don McCoon, County-at-Large
Nick Ksiazek, City of Alameda
Preston Jordan, City of Albany
P. Robert Beatty, City of Berkeley
George Syrop, City of Hayward
Maya Manoharan, City of Livermore
Eric Hentschke, City of Newark
Lisa Rasler, City of Oakland
Ted Kinch, City of Piedmont
Jeff Nibert, City of Pleasanton
Victor Aguilar, City of San Leandro
Subru Bhat, City of Union City

1. Call to order.

2. Introduction and Oath Office for new Trustee Don McCoon, representing the County-at-Large and returning Trustee Lisa Rasler, representing the City of Oakland (Information Only)

3. Roll call with announcements by Trustees to Participate Remotely Pursuant to the Brown Act.

4. President Qaadri invites any member of the public to speak at this time on any issue relevant to the District (each individual is limited to three minutes).

5. Approval of the minutes of the 1146th Regular Meeting held April 8th, 2026 (**Board action required**).

6. Public Hearing on the status of vacant positions as required by AB 2561 (Information only)

7. Approval of final budget for fiscal year 2026-2027 **(Board action required)**

8. Presentation of the preliminary Engineers Report for fiscal year 2026-2027 by Melanie Guillory-Lee from SCI Consulting Group (Information only).

9. Resolution 1147-1 intending to continue assessments for fiscal year 2026-27, preliminarily approving the engineer's report, and providing for notice of hearing. (**Board action required**)

10. Second reading of revision to district policy on holidays (**Board action Required**).

11. Verbal report from the Ad-hoc Manager Evaluation Committee (Information only).

12. Financial Reports as of April 30th, 2026 (Information only).
    a. Check Register
    b. Credit card statements
    c. Income Statement
    d. Investments, reserves, and cash report
    e. Balance Sheet

13. Presentation of the Manager's Report (Information only).
    a. Trustee Anniversary Recognitions
    b. KTVU Interview with ACMAD Staff
    c. Seasonal staff for 2026:
        i. Emily Fletcher
        ii. Kevin Xie
        iii. Abigail Rothe
    d. CSDA Annual Conference: 8/24-8/27, Palm Desert, CA
    e. **SB 827 training requirement for ALL Trustees** by July 1st, 2026.
        i. Other required training:
            1. AB 1234: Manoharan (4/10/26), Aguilar (5/29/26)
            2. AB 1825: Manoharan (4/10/26), Bauters (5/6/26), Aguilar (5/9/26), Jordan (5/31/26)

14. Presentation of the Monthly Staff Report (Information only).

15. Board President asks for reports on conferences and seminars attended by Trustees.

16. Board President asks for announcements from members of the Board.

17. Board President asks trustees for items to be added to the agenda for the next Board meeting.

18. Adjournment.

RESIDENTS ATTENDING THE MEETING MAY SPEAK ON ANY AGENDA ITEM AT THEIR REQUEST.

Please Note: Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Ryan Clausnitzer at least 48 hours before the meeting at 510-783-7744 or acmad@mosquitoes.org.

HOW TO OBSERVE THE MEETING:

Telephone: Listen to the meeting live by calling Zoom at **(669) 900-6833**
Enter the **Meeting ID#** 879 2655 9383 followed by the pound (#) key.
Computer: Watch the live streaming of the meeting from a computer by navigating to: https://us02web.zoom.us/j/87926559383
Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID#** 879 2655 9383

HOW TO SUBMIT PUBLIC COMMENTS:

Before the Meeting: Please email your comments to acmad@mosquitoes.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM the day of the meeting will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Trustees at the meeting. Comments received after this time will be treated as contemporaneous comments.

Contemporaneous Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. Please email your comments to acmad@mosquitoes.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all comments timely received will be read aloud at the meeting (not to exceed three minutes at staff's cadence). Comments received after the close of the public comment period will be added to the record after the meeting.

OATH
for the Office of
Alameda County Mosquito Abatement District
Board of Trustees

I, Don McCoon, do solemnly swear that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature: _____
Term Expires: 1/4/2027

Subscribed and sworn before me, this 13th day of May 2026.

_____
Michelle Robles, Finance & Administration Director

_____
Ryan Clausnitzer, General Manager

OATH
for the Office of
Alameda County Mosquito Abatement District
Board of Trustees

I, Lisa Rasler, do solemnly swear that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature: _____
Term Expires: 12/31/2029

Subscribed and sworn before me, this 13th day of May 2026.

_____
Michelle Robles, Finance & Administration Director

_____
Ryan Clausnitzer, General Manager

MINUTES

1146th MEETING OF THE BOARD OF TRUSTEES OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

April 8th, 2026

TIME: 5:00 P.M.
PLACE: Hybrid Meeting of the Board of Trustees
Physically held at the Office of the District
23187 Connecticut Street, Hayward, CA 94545 and
Teleconferencing at: https://us02web.zoom.us/j/83197426645
TRUSTEES: Kashef Qaadri, President, City of Dublin *from 1000 H St., Chula Vista, CA*
John Bauters, Vice-President, City of Emeryville *from 1760 U St. NW, Washington, D.C.*
John Zlatnik, Secretary, City of Fremont
County-at-Large, vacant
Nick Ksiazek, City of Alameda
Preston Jordan, City of Albany
P. Robert Beatty, City of Berkeley
George Syrop, City of Hayward
Maya Manoharan, City of Livermore *from 1845 Marini Ln, Livermore, CA*
Eric Hentschke, City of Newark
City of Oakland, vacant
Ted Kinch, City of Piedmont
Jeff Nibert, City of Pleasanton
Victor Aguilar, City of San Leandro
Subru Bhat, City of Union City

1. Board President Qaadri called the regularly scheduled board meeting to order at 5:00 pm.

2. Introduction and Oath of Office for new Trustee, Ted Kinch, representing the City of Piedmont.
Discussion: Trustee Kinch introduced himself as happy to serve his community with a legal background. After Michelle Robles administered the Oath of Office, Trustee Jordan suggested all Trustees quickly introduce themselves.

3. Trustees Zlatnik, Ksiazek, Jordan, Beatty, Syrop, Hentschke, Kinch, Nibert, Aguilar and Bhat were present at the District. Trustees Qaadri, Bauters and Manoharan were present remotely from the publicly posted locations above.

4. President Qaadri invites any member of the public to speak on any issue relevant to the District. Mechanical Specialist, Mark Wieland, was present for item 6. Finance & Administration Director, Michelle Robles, was present for items 2, 8, & 11. Information & Technology Director, Robert Ferdan, was present for technical support. Vector Biologist, Sarah Lawton, was present to record the minutes.

5. Approval of the minutes of the 1145th Regular Meeting held March 11th, 2026.
Discussion: None.

Motion: Trustee Beatty moved to approve the minutes
Second: Trustee Jordan
Roll Call Vote: Motion carried, Trustees Syrop and Kinch abstained.

6. Approve LED Upgrade Lighting Project
Discussion: After the General Manager and Mark Wieland presented highlights from the report, Trustee Nibert asked if we have worked with any of the three companies before (no). Trustee Hentschke asked if the project includes electrical wiring or just fixtures (just fixtures). Trustee Ksiazek asked if there were reasons some estimates were so much higher or lower (no). Trustee Jordan clarified that one estimate was only $36,000 (yes).
Motion: Trustee Aguilar moved to approve the project
Second: Trustee Beatty
Roll Call Vote: Motion carried, unanimous

7. Appoint a Hayward Area Shoreline Planning Agency (HASPA) Trustee Alternate
Discussion: After the General Manager gave background information, Trustee Bauters asked if Trustee Syrop would be interested in serving as the Alternate since he represents Hayward. Trustee Syrup responded that he is interested, but unsure if there would be a conflict of interest. Trustee Bauters responded that as long as there is not a quorum of City Council members serving as members of HASPA, there would be no conflict of interest.
Motion: Trustee Bauters moved to approve Trustee Syrop as the HASPA Alternate
Second: Trustee Beatty
Roll Call Vote: motion carried, unanimous

8. First draft of the 2026-2027 budget for discussion.
Discussion: After the General Manager gave background information, Trustee Jordan gave an update as Chair of the Finance Committee with Michelle Robles presenting details of the budget. Trustee Syrop mentioned rising costs overall and asked if we foresee increasing the benefit assessment within the next year (we historically have overestimated expenses and underestimated revenue. If needed, we would rather reduce in-house costs where applicable.) Trustee Bhat asked about the 39% increase in pesticide costs (due to anticipated invasive *Aedes aegypti* control efforts.) He followed up asking if there is an unforeseen event, will we take from the reserve fund (yes, there is a public health emergency fund plus other reserve accounts). Trustee Ksiazek asked what the helicopter fund is for (not needed often, but in case the need to apply pesticides over large marsh sites). Trustee Bauters asked about the Proposed Reserve Funding chart and wondered why we continue to fund OPEB when it has more than needed (we are not proposing adding funds to that account, it is overfunded due to investment unexpected returns.) He followed up by suggesting there be a “$0” placed in that column. Trustee Ksiazek asked if we ever look at 3-year-projections and mentioned it would be good to see (this is done internally for more stable items like salaries and through actuaries for long-term debt like OPEB and pensions, but staff is reluctant to project revenues and rather underestimates). Trustee Nibert asked if pension costs consider fluctuating discount rate scenarios and if that is captured in the audit (yes, and also the CalPERS valuation report).

9. First reading of a revision to the district policy on holidays.
Discussion: The General Manager gave background information.

10. Verbal report from the Ad-hoc Manager Evaluation Committee
Discussion: President Qaadri reported that Trustees Bauters and Bhat met yesterday, working on document which will be shared and will be asking for feedback.

11. Financial Reports as of March 31st, 2026
Discussion: Michelle Robles and the General Manager presented highlights in the report. Trustee Bauters asked if there is a cap for how many employees may attend conferences and how we decide how many to send (the heads of departments are encouraged to attend the two yearly scientific conferences, MVCAC & AMCA. Others who attend must present an oral or poster presentation which is approved by General Manager and the given association. All new employees also get the opportunity to attend one conference without needing to present). Trustee Nibert asked if the presentations are also approved by peers (yes, for papers submitted to peer-reviewed journals). Trustee Bauters followed up by asking if this is written in policy (yes but will send out a follow-up note to confirm). He also asked about the per diem spending after noticing a charge for $111 at a restaurant (that receipt was for multiple employees which is stated on the actual itemized receipt. All employees are made aware of per diem standards). Trustee Bhat wanted to clarify that alcohol is excluded (correct). Trustee Aguilar asked if we use gas or electric for heat (gas).

12. Presentation of the Manager's Report
Discussion: The General Manager presented highlights in the report.

13. Presentation of the Monthly Staff Report
Discussion: The General Manager presented highlights in the report.

14. Board President asks for reports on conferences and seminars attended by Trustees.
Discussion: Trustee Beatty shared that he and Trustee Qaadri attended the AMCA in Portland with staff. He said Robert Ferdan and Miguel Barretto gave great presentations, but he was not able to see all of the staff presentations. He met Trustees from San Joaquin County MVCD where they require Trustees to attend conferences. Trustee Qaadri said it was a great conference and he learned a lot. Trustee Syrop mentioned that the Downtown Hayward Festival is now run by HARD, so Judith can reach out to them if needed.

15. Board President asks for announcements from members of the Board.
Discussion: None

16. Board President asks trustees for items to be added to the agenda for the next Board meeting.
Discussion: The General Manager mentioned that the budget will be discussed again, there will be a second reading of the policy change, a Benefit Assessment discussion, and a recruitment report.

17. Adjournment at 6:23 pm.
Respectfully submitted,

_____
John Zlatnik, Secretary
BOARD OF TRUSTEES

Approved as written and/or corrected at the 1147th meeting of the Board of Trustees held May 13th, 2026

_____
Kashef Qaadri, President
BOARD OF TRUSTEES

23187 Connecticut Street
Hayward, CA 94545

T: (510) 783-7744
F: (510) 783-3903

acmad@mosquitoes.org

Background:

California State Assembly Bill (AB) 2561 was approved on September 22, 2024, and added §3502.3 to the California Government Code. This law requires public agencies to present the status of their vacancies and other labor-related metrics in a public hearing before their governing body at least once per fiscal year. The presentation must be made prior to the adoption of a final budget for the fiscal year. The District must also identify any changes to policies, procedures or recruitment activities that negatively impact the entity's efforts to reduce its vacancies. If the number of job vacancies within a single bargaining unit meets or exceeds 20% of the total number of authorized full-time positions, the District must, upon the request of the recognized employee organization, include specified information during the public hearing.

May 2026 AB 2561 Report:

• The District has ***no current vacancies***, nor has it had any vacancies during the prior 12 months.

• The District had a ***100% retention rate*** and a ***0% turnover rate***, with the average length of service for its 20 full-time employees exceeding ***12.5 years***.

• The only full-time recruitment was for a ***new*** full-time equivalent position, which took ***30 days*** to hire from initial recruitment to offer acceptance.

Staff recommends opening public comment related to this item.

23187 Connecticut Street
Hayward, CA 94545

T: (510) 783-7744
F: (510) 783-3903

acmad@mosquitoes.org

May 13th, 2026

RE: ACMAD's 2026/27 Budget: Second Draft

Dear ACMAD Board,

Please accept the second draft of the 2026/27 budget.

Minimal revisions have been made. The Insurance – VCJPA line has been updated to reflect the preliminary premiums provided in April, with final figures expected in June. A slight increase has also been made to Maintenance of equipment based on current year actuals. Professional services costs were reduced due to the completion of an external report in the current fiscal year that had originally been anticipated for FY 2026/27. In addition, the Cash Carried Over and Reserves sheets have been updated to reflect ending balances in April.

Sincerely,

ACMAD Staff

attachments:2026/27 budget & visuals

Alameda County Mosquito Abatement District
Final Budget - Fiscal Year 2026/27
Summary: Revenue, Expenditures, and Reserve Allocations

REVENUES	Budget 26/27	Year to year % budget change	Budget 25/26	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Budget 23/24	Actual 22/23	Budget 22/23
Ad Valorem Property Taxes	$ 3,452,462	4%	$ 3,333,425	$ 3,319,675	6%	$ 3,125,578	$ 3,205,216	$ 2,842,050	$ 3,005,363	$ 2,755,397
Special Tax & Benefit Assessment	$ 2,229,503	10%	$ 2,022,546	$ 2,009,409	-1%	$ 2,019,779	$ 2,002,521	$ 2,008,405	$ 1,999,781	$ 1,981,814
Redevelopment	$ 100,000	0%	$ 100,000	$ 521,320	421%	$ 100,000	$ 506,903	$ -	$ 456,130	$ -
Interest earned (restricted fund interest NOT included as revenue)	$ 20,000	0%	$ 20,000	$ 464,587	2223%	$ 20,000	$ 494,404	$ 20,000	$ 288,784	$ 20,000
Sale of Property and Equipment & Misc.	$ 20,000	33%	$ 15,000	$ 71,087	42%	$ 50,000	$ 40,617	$ 5,000	$ 12,304	$ 2,500
Reimbursement from OPEB: Retiree Health Benefits/ fees	$ 156,581	2%	$ 153,339	$ 150,524	-5%	$ 158,398	$ 142,690	$ 158,348	$ 135,592	$ 140,946
Reimbursement from Pension Rate Stabilization Fund	$ 225,383	5%	$ 214,943	$ -		$ -	$ -	$ -	$ -	$ -
Reimbursement from VCJPA: Member Contingency Fund	$ -		$ -	$ -		$ -	$ -	$ -	$ -	$ -
Total Revenue (see figure 1)	**$ 6,203,929**	**6%**	**$ 5,859,253**	**$ 6,536,602**	19%	**$ 5,473,754**	**$ 6,392,351**	**$ 5,033,804**	**$ 5,897,954**	**$ 4,900,658**
EXPENDITURES										
Salaries (including deferred comp.& trustee in lieu payments)	$ 3,284,676	6%	$ 3,102,362	$ 2,494,062	-11%	$ 2,790,251	$ 2,494,062	$ 2,462,469	$ 2,318,987	$ 2,371,703
CalPERS Retirement	$ 809,709	8%	$ 748,174	$ 550,198	-16%	$ 651,597	$ 550,198	$ 553,955	$ 525,487	$ 534,559
Medicare & Social Security	$ 52,929	9%	$ 48,758	$ 33,316	-28%	$ 46,366	$ 33,316	$ 40,292	$ 33,692	$ 38,763
Fringe Benefits	$ 785,997	6%	$ 739,477	$ 609,707	-11%	$ 683,132	$ 609,707	$ 605,491	$ 604,258	$ 564,969
Total Salaries, Retirement, & Benefits *(pgs. 2,3)* (see figure 3)	**$ 4,933,311**	**6%**	**$ 4,638,771**	**$ 3,687,283**	-12%	**$ 4,171,345**	**$ 3,687,283**	**$ 3,662,207**	**$ 3,482,424**	**$ 3,509,995**
Service & Supplies (Clothing & Personal supplies)	$ 9,000	0%	$ 9,000	$ 5,265	-45%	$ 9,500	$ 5,152	$ 9,000	$ 7,518	$ 9,000
Service & Supplies (Laundry services & supplies)	$ 19,360	10%	$ 17,600	$ 15,480	-3%	$ 16,000	$ 14,404	$ 13,000	$ 12,853	$ 13,000
Utilities	$ 33,700	28%	$ 26,300	$ 24,086	-7%	$ 26,000	$ 20,059	$ 23,700	$ 19,416	$ 21,700
Small tools and instruments	$ 2,000	-20%	$ 2,500	$ 1,365	-55%	$ 3,000	$ 1,645	$ 3,000	$ 2,120	$ 3,000
Maintenance (Landscaping & Facility)	$ 24,500	-9%	$ 27,000	$ 20,386	-32%	$ 30,000	$ 20,777	$ 30,000	$ 18,062	$ 30,000
Maintenance (Equipment)	$ 30,000	20%	$ 25,000	$ 28,920	3%	$ 28,000	$ 31,326	$ 30,000	$ 36,210	$ 30,000
Transportation, travel, training, & board	$ 109,430	-4%	$ 114,525	$ 123,545	8%	$ 114,525	$ 129,999	$ 127,990	$ 133,125	$ 119,840
Professional services	$ 109,910	-14%	$ 128,080	$ 108,489	-32%	$ 160,600	$ 99,674	$ 122,950	$ 93,115	$ 152,200
Memberships, dues, & subscriptions.	$ 41,000	2%	$ 40,000	$ 38,952	34%	$ 29,000	$ 22,114	$ 27,000	$ 24,594	$ 37,000
Insurance - VCJPA	$ 264,693	14%	$ 231,529	$ 196,831	-3%	$ 203,198	$ 209,342	$ 211,959	$ 177,963	$ 179,436
Community education	$ 56,500	13%	$ 50,000	$ 57,197	4%	$ 55,000	$ 37,729	$ 53,000	$ 28,194	$ 55,000
Operations	$ 392,500	29%	$ 304,000	$ 297,510	3%	$ 287,500	$ 304,478	$ 261,500	$ 120,639	$ 227,500
Household expenses	$ 23,200	0%	$ 23,200	$ 21,734	-4%	$ 22,700	$ 20,057	$ 21,350	$ 18,517	$ 19,950
Office expenses	$ 9,500	0%	$ 9,500	$ 13,510	35%	$ 10,000	$ 9,975	$ 13,000	$ 7,248	$ 12,000
Information Technology/ Communication	$ 141,988	0%	$ 141,988	$ 96,178	-23%	$ 125,500	$ 81,051	$ 104,000	$ 97,711	$ 107,400
Laboratory	$ 135,800	0%	$ 135,800	$ 135,143	4%	$ 130,000	$ 139,128	$ 140,000	$ 106,784	$ 132,500
Total Staff Budget *(pg. 4)* (see figure 4)	**$ 1,403,081**	**9%**	**$ 1,286,022**	**$ 1,184,591**	-5%	**$ 1,250,523**	**$ 1,146,910**	**$ 1,191,449**	**$ 904,069**	**$ 1,149,526**
Contingency	$ -		$ -	$ -		$ 40,000	$ -	$ 48,000	$ -	$ 46,000
Total Expenditures (see figure 2)	**$ 6,336,392**	**7%**	**$ 5,924,793**	**$ 4,871,874**	-11%	**$ 5,461,868**	**$ 4,834,193**	**$ 4,901,656**	**$ 4,386,493**	**$ 4,705,521**
PRELIMINARY SURPLUS (DEFICIT)	$ (132,462)		$ (65,540)	$ 1,664,728		**$ 11,886**	**$ 1,558,158**	**$ 132,148**	**$ 1,511,461**	**$ 195,136**
CASH CARRIED OVER *(pg. 5)*	**$ 667,887**		**$ 601,520**			**$ 847,885**		**$ 1,081,183**		**$ 882,264**
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	**$ 535,424**		**$ 535,979**			**$ 859,771**		**$ 1,188,331**		**$ 1,077,400**
RESERVE ACCOUNT ALLOCATIONS	**Transfers**		**Transfers**	**Actual 24/25**		**Budget 24/25**	**Actual 23/24**	**Budget 23/24**	**Actual 22/23**	**Budget 22/23**
VCJPA Member Contingency Fund	$ 138,100		$ 94,781			$ -	$ (43,103)	$ (4,351)	$ (43,103)	$ (43,103)
PARS: Pension Rate Stabilization	$ 138,100		$ 94,781	$ -		$ 214,943	$ 269,350	$ 297,083	$ 269,350	$ 269,350
CA CLASS: Public Health Emergency Fund	$ (16,974)		$ (29,274)	$ (43,636)		$ (43,636)	$ (26,732)	$ (41,085)	$ (26,732)	$ (26,732)
CA CLASS: Repair and Replace Fund ***(pg. 7)***	$ 138,100		$ 94,781	$ 203,815		$ 203,815	$ 537,912	$ 866,684	$ 537,912	$ 510,179
CA CLASS: District Contingency Fund	$ 138,100		$ 94,781	$ -		$ -	$ -	$ -	$ -	$ 27,733
CAMP: New Asset & Large Project Fund	$ -		$ 186,131	$ 484,649		$ 484,649	$ 70,009	$ 70,000	$ 70,009	$ 339,974
Total reserve allocations *(pg. 7)* (see figure 5)	**$ 535,424**		**$ 535,979**	**$ 644,828**		**$ 859,771**	**$ 807,436**	**$ 1,188,331**	**$ 807,436**	**$ 1,077,400**
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	**$ -**		**$ -**			**$ -**		**$ -**		**$ -**

Alameda County Mosquito Abatement District
Personnel Salaries - July 1, 2026 - June 30, 2027

Date of hire	Position	2026-27	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS3	$ 12,587.56	5%	$ 629.38	$ 13,216.94	12	$ 158,603	$ 793.02	$ 33.04
Mar-14	VB2	$ 11,820.80	2%	$ 236.42	$ 12,057.22	12	$ 144,687	$ 723.43	$ 30.14
Aug-18	VS1	$ 11,373.72	1%	$ 113.74	$ 11,487.46	1	$ 11,487	$ 57.44	$ 28.72
	VS2	$ 11,964.16	1%	$ 119.64	$ 12,083.80	11	$ 132,922	$ 664.61	$ 30.21
Apr-02	VB2	$ 11,820.80	4%	$ 472.83	$ 12,293.63	8	$ 98,349	$ 491.75	$ 30.73
		$ 11,820.80	5%	$ 591.04	$ 12,411.84	4	$ 49,647	$ 248.24	$ 31.03
Nov-03	VB2	$ 11,820.80	4%	$ 472.83	$ 12,293.63	12	$ 147,524	$ 737.62	$ 30.73
Mar-02	RPA5	$ 15,364.14	4%	$ 614.57	$ 15,978.71	8	$ 127,830	$ 639.15	$ 39.95
		$ 15,364.14	5%	$ 768.21	$ 16,132.35	4	$ 64,529	$ 322.65	$ 40.33
Jul-15	Mgr	$ 20,615.36	2%	$ 412.31	$ 21,027.67	12	$ 252,332		
Sep-15	VB2	$ 11,820.80	2%	$ 236.42	$ 12,057.22	12	$ 144,687	$ 723.43	$ 30.14
Jul-15	IT5	$ 13,764.67	2%	$ 275.29	$ 14,039.96	12	$ 168,480	$ 842.40	$ 35.10
Nov-19	VB2	$ 11,820.80	1%	$ 118.21	$ 11,939.01	12	$ 143,268	$ 716.34	$ 29.85
Jul-15	LAB5	$ 15,672.96	2%	$ 313.46	$ 15,986.42	12	$ 191,837	$ 959.19	$ 39.97
Jul-91	Sup 5	$ 15,517.79	6%	$ 931.07	$ 16,448.86	2	$ 32,898	$ 164.49	$ 41.12
Jul-20	PEO5	$ 12,383.13	1%	$ 123.83	$ 12,506.96	12	$ 150,084	$ 750.42	$ 31.27
Dec-22	MCT5	$ 10,722.92	0%	$ -	$ 10,722.92	5	$ 53,615	$ 268.07	$ 26.81
	VB1	$ 11,259.04	0%	$ -	$ 11,259.04	7	$ 78,813	$ 394.07	$ 28.15
Apr-16	FHS5	$ 14,355.12	2%	$ 287.10	$ 14,642.22	12	$ 175,707	$ 878.53	$ 36.61
Sep-15	VB2	$ 11,820.80	2%	$ 236.42	$ 12,057.22	12	$ 144,687	$ 723.43	$ 30.14
Jan-23	VB1	$ 11,259.04	0%	$ -	$ 11,259.04	12	$ 135,108	$ 675.54	$ 28.15
Feb-15	Mech 5	$ 12,347.74	2%	$ 246.95	$ 12,594.69	12	$ 151,136	$ 755.68	$ 31.49
Apr-25	CL3	$ 10,722.92	0%	$ -	$ 10,722.92	9	$ 96,506	$ 482.53	$ 26.81
	CL4	$ 11,259.04	0%	$ -	$ 11,259.04	3	$ 33,777	$ 168.89	$ 28.15
Jul-25	AVS2	$ 9,272.17	0%	$ -	$ 9,272.17	6	$ 55,633	$ 278.17	$ 23.18
	AVS3	$ 9,736.12	0%	$ -	$ 9,736.12	6	$ 58,417	$ 292.08	$ 24.34
	Sup 1	$ 12,766.52	0%	$ -	$ 12,766.52	6	$ 76,599	$ 383.00	$ 31.92
	Sup 2	$ 13,404.85	0%	$ -	$ 13,404.85	6	$ 80,429	$ 402.15	$ 33.51
							$ 3,159,590	$ 14,536.29	

Seasonals:

Rate (ave)	#	Hours	
$ 25.00	3	1,000	
		$75,000	
Unemployment	$ 12,000.00	$2,550.00	
		$77,550.00	

Trustee in Lieu:

Annual cost: $ 18,000.00

Salary	$ 3,159,590.06
CalPERS Ret.	$ 809,709.04
Seasonals	$77,550.00
Trustees	$18,000.00
Subtotal	*$ 4,064,849.10*
Mgr 457	$ 12,000.00
Mgr Vehicle All.	$ 3,000.00
Staff 457	$ 14,536.29
Medicare tax	$ 47,162.56
Social Security	$ 5,766.00
Grand Total	**$ 4,147,313.95**

CalPERS		Wages	Employer rate	UAL Payment (Classic & PEPRA)	Total PERS Payments
13.36%	**Classic**	$ 1,436,715.24	$ 191,945.16		
8.24%	**PEPRA**	$ 1,722,874.82	$ 141,964.88	$ 475,799.00	$ 809,709.04

Alameda County Mosquito Abatement District
Fringe Benefits - Fiscal Year 2026/27

Active Employees

CalPERS Plan Code	Current Year Health Rates	Next Year Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Insurance	Vision Rates	Total Vision	SDI	Benefit Cost per person
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5251	1,168.86	1,238.99	14,447.11	258.23	3,098.76	6.11	73.32	29.38	352.56		17,971.75
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5253	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5252	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5252	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5332	2,337.72	2,477.98	28,894.22	96.41	1,156.92	6.11	73.32	11.92	143.04		30,267.50
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
Subtotal	*45,351.80*		*560,548.25*	*3,727.93*	*44,735.16*	*122.20*	*1,466.40*	*428.54*	*5,142.48*	*41,074.67*	*652,966.96*
.08% Admin Cost			448.44								448.44
Staff Totals			**560,996.69**		**44,735.16**		**1,466.40**		**5,142.48**	**41,074.67**	**653,415.40**

Retired Employees

CalPERS Plan Code	Current Year Health Rates	Next Year Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Ins.	Vision Rates	Total Vision	SDI	Benefit Cost per person
	-	-	-	96.41	1,156.92			18.52	222.24		1,379.16
6611	584.70	619.78	7,226.89	96.41	1,156.92			11.92	143.04		8,526.85
6642	1,169.40	1,239.56	14,453.78	165.08	1,980.96			18.52	222.24		16,656.98
6611	584.70	619.78	7,226.89	96.41	1,156.92			11.92	143.04		8,526.85
5361	343.08	363.66	4,240.47	165.08	1,980.96			18.52	222.24		6,443.67
5361	343.08	363.66	4,240.47	96.41	1,156.92			11.92	143.04		5,540.43
151	448.28	475.18	5,540.74	96.41	1,156.92			11.92	143.04		6,840.70
6612	1,169.40	1,239.56	14,453.78	165.08	1,980.96			18.52	222.24		16,656.98
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
	7,387.28		91,306.78		*19,651.32*			*195.84*	*2,350.08*		113,308.18
.08% Admin Costs=			73.05								73.05
Annuitant Totals			**91,379.83**		**19,651.32**				**2,350.08**		**113,381.23**
										Medicare Part B Reimbursement	**19,200.00**
Grand Total			**652,376.51**		**64,386.48**		**1,466.40**		**7,492.56**	**41,074.67**	**785,996.62**

Alameda County Mosquito Abatement District
Staff Budget - Fiscal Year 2026/27

A/C #	BUDGET CATEGORY	staff	Budget 26/27	% change	Budget 25/26	% change	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Actual 22/23
	SERVICE AND SUPPLIES										
5201	Clothing and personal supplies (purchased)	MW	$ 9,000	0%	$ 9,000	-5%	$ 5,265	-45%	$ 9,500	$ 5,152	$ 7,518
5202	Laundry service and supplies (rented)	MW	$ 19,360	10%	$ 17,600	10%	$ 15,480	-3%	$ 16,000	$ 14,404	$ 12,853
	UTILITIES										
5301	Garbage (Waste Mgmt)	MR	$ 4,500	5%	$ 4,300	8%	$ 4,217	5%	$ 4,000	$ 4,072	$ 3,373
5302	PG & E	MR/ MW	$ 25,000	39%	$ 18,000	0%	$ 16,035	-11%	$ 18,000	$ 12,942	$ 12,673
5303	Hayward Water & Sewage	MR	$ 4,200	5%	$ 4,000	0%	$ 3,834	-4%	$ 4,000	$ 3,045	$ 3,370
5401	**SMALL TOOLS AND INSTRUMENTS**	MW	$ 2,000	-20%	$ 2,500	-17%	$ 1,365	-55%	$ 3,000	$ 1,645	$ 2,120
	MAINTENANCE										
5501	Landscaping service	MW	$ 4,500	0%	$ 4,500	-10%	$ 3,288	-34%	$ 5,000	$ 3,492	$ 2,988
5502	Facility Maintenance	MW	$ 20,000	-11%	$ 22,500	-10%	$ 17,098	-32%	$ 25,000	$ 17,285	$ 15,074
5503	Maintenance of equipment	MW	$ 30,000	20%	$ 25,000	-11%	$ 28,920	3%	$ 28,000	$ 31,326	$ 36,210
	TRANSPORTATION, TRAVEL, TRAINING, & BOARD										
5601	Fuel and GPS (WexMart)	MW/MR	$ 50,000	-9%	$ 55,000	0%	$ 55,726	1%	$ 55,000	$ 60,823	$ 60,798
5602	Meetings, conferences, & travel	RC	$ 40,000	0%	$ 40,000	0%	$ 50,051	25%	$ 40,000	$ 43,803	$ 51,432
5603	Board meeting expenses	RC	$ 900	-5%	$ 950	0%	$ 605	-36%	$ 950	$ 1,239	$ 698
5605	Board plaques and nameplates	RC	$ 180	-20%	$ 225	0%	$ 160	-29%	$ 225	$ 221	$ 221
5606	Continuing Education fees	RC	$ 3,350	0%	$ 3,350	0%	$ 4,773	42%	$ 3,350	$ 6,868	$ 240
5607	Staff Training (staff dev./ college courses)	RC	$ 15,000	0%	$ 15,000	0%	$ 12,230	-18%	$ 15,000	$ 9,545	$ 4,936
	PROFESSIONAL SERVICES										
5701	Audit	MR	$ 21,100	17%	$ 18,000	17%	$ 15,840	3%	$ 15,400	$ 15,275	$ 14,650
5702	Actuarial reports	MR	$ 1,000	-22%	$ 1,280	-65%	$ 3,850	4%	$ 3,700	$ 1,200	$ 3,700
5704	Legal Services	RC	$ 5,000	-17%	$ 6,000	-25%	$ 1,278	-84%	$ 8,000	$ 7,312	$ 7,932
5706	Tax collection service (SCI)	RC	$ 39,000	0%	$ 39,000	0%	$ 38,122	-2%	$ 39,000	$ 37,567	$ 37,642
5707	Payroll service (OnePoint)	MR	$ 10,000	0%	$ 10,000	0%	$ 9,412	-6%	$ 10,000	$ 8,998	$ 8,816
5708	Environmental consultant/ EcoAtlas	EC	$ 5,000	-81%	$ 26,000	-9%	$ 14,215	-50%	$ 28,700	$ 2,801	$ -
5709	HR Services (RGS & other)	RC	$ 4,000	-20%	$ 5,000	0%	$ 2,397	-52%	$ 5,000	$ 4,163	$ -
5710	OPEB management (PFM & US Bank)	RC	$ 24,000	9%	$ 22,000	-12%	$ 22,895	-8%	$ 25,000	$ 21,113	$ 19,565
5711	Financial advising	RC	$ -	#DIV/0!	$ -	-100%	$ -	-100%	$ 25,000	$ -	$ -
5712	Pre-employment physicals	RC	$ 810	1%	$ 800	0%	$ 480	-40%	$ 800	$ 1,245	$ 810
5801	**MEMBERSHIPS, DUES & SUBSCRIPTIONS**	RC	$ 41,000	3%	$ 40,000	38%	$ 38,952	34%	$ 29,000	$ 22,114	$ 24,594
5802	**INSURANCE - VCJPA**	RC	$ 264,693	14%	$ 231,529	14%	$ 196,831	-3%	$ 203,198	$ 209,342	$ 176,982
5901	**COMMUNITY EDUCATION**	EC	$ 56,500	13%	$ 50,000	-9%	$ 57,197	4%	$ 55,000	$ 37,729	$ 28,194
	OPERATIONS										
6101	Pesticides	JH	$ 320,000	39%	$ 230,000	10%	$ 243,897	16%	$ 210,000	$ 259,814	$ 92,820
6102	Field supplies (dippers etc)	JH	$ 2,000	0%	$ 2,000	0%	$ 1,205	-40%	$ 2,000	$ 1,199	$ 999
6103	Mosquitofish program	MW	$ 4,000	-20%	$ 5,000	-33%	$ 6,144	-18%	$ 7,500	$ 1,482	$ 2,119
6104	Spray equipment	MW	$ 7,000	-7%	$ 7,500	-6%	$ 2,946	-63%	$ 8,000	$ 5,586	$ 1,513
6105	Safety	MW	$ 10,500	5%	$ 10,000	18%	$ 10,263	21%	$ 8,500	$ 11,729	$ 6,725
6106	Aerial Pool Survey	RF	$ 25,000	0%	$ 25,000	0%	$ 23,285	-7%	$ 25,000	$ 23,285	$ 15,100
6107	Permits	EC	$ 1,500	-25%	$ 2,000	-50%	$ 5,384	35%	$ 4,000	$ 1,383	$ 1,363
6108	Helicopter service	JH	$ 15,000	0%	$ 15,000	0%	$ 4,386	-71%	$ 15,000	$ -	$ -
6109	Drone	EHS	$ 7,500	0%	$ 7,500	0%	$ -	-100%	$ 7,500	$ -	$ -
	HOUSEHOLD EXPENSES										
6201	Janitorial service	MW	$ 9,000	0%	$ 9,000	6%	$ 6,780	-20%	$ 8,500	$ 5,646	$ 7,294
6202	Supplies (+ emergency)	MW	$ 3,200	0%	$ 3,200	0%	$ 2,863	-11%	$ 3,200	$ 2,679	$ 2,023
6203	Alarm service	RF	$ 11,000	0%	$ 11,000	0%	$ 12,091	10%	$ 11,000	$ 11,732	$ 9,200
6301	**OFFICE EXPENSES**	MR	$ 9,500	0%	$ 9,500	-5%	$ 13,510	35%	$ 10,000	$ 9,975	$ 7,248
	IT/ COMMUNICATIONS										
6401	IT Expenses	RF	$ 106,000	0%	$ 106,000	18%	$ 71,123	-21%	$ 90,000	$ 56,098	$ 71,063
6402	Telephone Service & Internet	RF	$ 11,000	0%	$ 11,000	0%	$ 9,292	-16%	$ 11,000	$ 9,509	$ 8,753
6403	Website hosting	RF	$ 2,988	0%	$ 2,988	0%	$ 2,988	0%	$ 3,000	$ 2,988	$ 2,400
6404	Cell phone service	RF	$ 15,000	0%	$ 15,000	0%	$ 10,425	-31%	$ 15,000	$ 10,356	$ 12,871
6405	Microsoft Office 365	RF	$ 7,000	0%	$ 7,000	8%	$ 2,350	-64%	$ 6,500	$ 2,100	$ 2,611
	LABORATORY										
6501	Mosquito and pathogen monitoring	EHS	$ 126,000	0%	$ 126,000	26%	$ 126,688	27%	$ 100,000	$ 123,050	$ 74,530
6502	Insecticide resistance	EHS	$ 1,800	0%	$ 1,800	-64%	$ -	-100%	$ 5,000	$ 1,692	$ 8,226
6503	Research	EHS	$ 8,000	0%	$ 8,000	-68%	$ 8,455	-66%	$ 25,000	$ 14,386	$ 24,028
	Total		**$ 1,403,081**	9%	**$ 1,286,022**	3%	**$ 1,184,591**	-5%	**$ 1,250,523**	**$ 1,146,910**	**$ 904,069**

Estimated Cash Carryover (FY 25/26 - FY 26/27)	debits	credits	balance	
LAIF, Operational Fund, County, and Five Star Balances as of January 31, 2026			$ 5,091,864	
February check batch #1	$ 187,613		$ 4,904,251	
February check batch #2	$ 266,367		$ 4,637,884	
Balance as of February 28, 2026			$ 4,991,927	*estimates below*
March check batch #1	$ 189,914		$ 4,802,013	
March check batch #2	$ 286,885		*$ 4,515,128*	
Balance as of March 31, 2026			$ 4,270,108	
April check batch #1	$ 182,060		$ 4,088,047	
Deposit		2,393,333		
April check batch #2	$ 246,383		$ 6,234,997	
Balance as of April 30, 2026			$ 6,293,209	
May check batch #1	*$ 200,000*		*$ 6,093,209*	
May check batch #2	*$ 220,000*		*$ 5,873,209*	
Balance as of May 31 ,2026			*$ 5,873,209*	
June check batch #1	*$ 200,000*		*$ 5,673,209*	
June check batch #2	*$ 220,000*		*$ 5,453,209*	
Balance as of June 30, 2026				
Totals	*$ 1,745,242*	*$ 2,393,333*	*$ 5,453,209*	
Unused capital funds (pg. 6)			*$ -*	
Reserve transfers from prior year			*$ 349,849*	
Operational requirement (July-December)			***$ 4,435,474***	
Estimated Cash Carried Over			***$ 667,887***	
			$ 667,887	

Alameda County Mosquito Abatement District
Capital Expenditures (Outlay) - Fiscal Year 2026/27

CAPITAL EXPENDITURES (Outlay)					
	2022-23	**2023-24**	**2024-25**	**2025-26**	**2026-27**
22/23 Capital Reserve (new assets & non-capital projects)					
Fish Enclosure	$250,000				
Lobby Display	$ 30,000				
22/23 Capital Reserve Total	**$280,000**				
22/23 Repair and Replace (replacement assets)					
MapVision - Gen 3	$ 70,000				
Microscope	$ 23,000				
22/23 Repair and Replace Total	**$ 93,000**				
Unused capital funds (cash carried over)	$ 70,000				
23/24 Capital Reserve (new assets & non-capital projects)					
		$ -			
23/24 Capital Reserve Total		**$ -**			
23/24 Repair and Replace *(replacement assets)*					
MapVision - Gen 3		$ 140,000			
23/24 Repair and Replace Total		**$ 140,000**			
Unused capital funds (cash carried over)		*$ 140,000*			
24/25 Capital Reserve (new assets & non-capital projects)			$ -		
			$ -		
24/25 Capital Reserve Total					
24/25 Repair and Replace (replacement assets)					
MapVision - Gen 3			$ 140,000		
V32 (Public Ed)			$ 40,000		
V36 (Spare Truck)			$ 40,000		
V39 (Joseph)			$ 40,000		
V43(Sarah)			$ 40,000		
V46(Erick)			$ 40,000		
V47(Ben)			$ 40,000		
V48(Alex)			$ 40,000		
V50(John)			$ 40,000		
Fish Tanks			$ 25,000		
24/25 Repair and Replace Total			**$ 485,000**		
Unused capital funds (cash carried over)			*$ 140,000*		
25/26 New Assets/ Large Projects					
North Gate - Automated				$ 12,000	
Facility LED upgrade				$ 110,000	
Polaris/ATV - Electric				$ 37,000	
Trailer - Polaris				$ 5,500	
Trailer - Argo				$ 5,500	
Trailer - Argo				$ 5,500	
Trailer - Argo				$ 5,500	
Trailer - Argo				$ 5,500	
25/26 New Assets/ Large Projects Total				**$ 186,500**	
25/26 Repair and Replace (replacement assets)					
				$ -	
25/26 Repair and Replace Total				$ -	
Unused capital funds (cash carried over)					
26/27 New Assets/ Large Projects					
26/27 New Assets/ Large Projects Total					**$ -**
26/27 Repair and Replace (replacement assets)					
HVAC System					$ 300,000
V54 (Lizbeth)					$ 40,000
Argo					$ 41,000
Argo					$ 41,000
Argo					$ 41,000
26/27 Repair and Replace Total					**$ 463,000**
Unused capital funds (cash carried over)					

Alameda County Mosquito Abatement District
Reserve Allocations - Fiscal Year 2026/27

Committed Reserve Funds	**Target Level**	**As of April 30, 2026**	**Transfers[2]**	**Current Funded %**	**Proposed Funded %**
VCJPA Member Contingency Fund [1]	$636,582	$379,195	$138,100	60%	81%
CA CLASS Enhanced: Public Health Emergency Fund	$500,000	$516,974	-$16,974	103%	100%
CA CLASS: Repair and Replace Fund	$4,319,711	$3,924,726	$138,100	91%	94%
CA CLASS Enhanced: District Contingency Fund	$3,801,835	$2,122,135	$138,100	56%	59%
CAMP: New Asset/ Large Projects [2]	$0	$126,367	$0	NA	NA
Restricted Reserve Funds					
PARS: Pension Rate Stabilization[3]	$5,110,149	$3,294,043	$138,100	64%	67%
Other Post Employment Benefit Fund (OPEB)[4]	$3,519,427	$5,707,810	$0	162%	162%
TOTAL		**$16,071,250**	**$535,424**		

[1] Balance as of December 31, 2025.

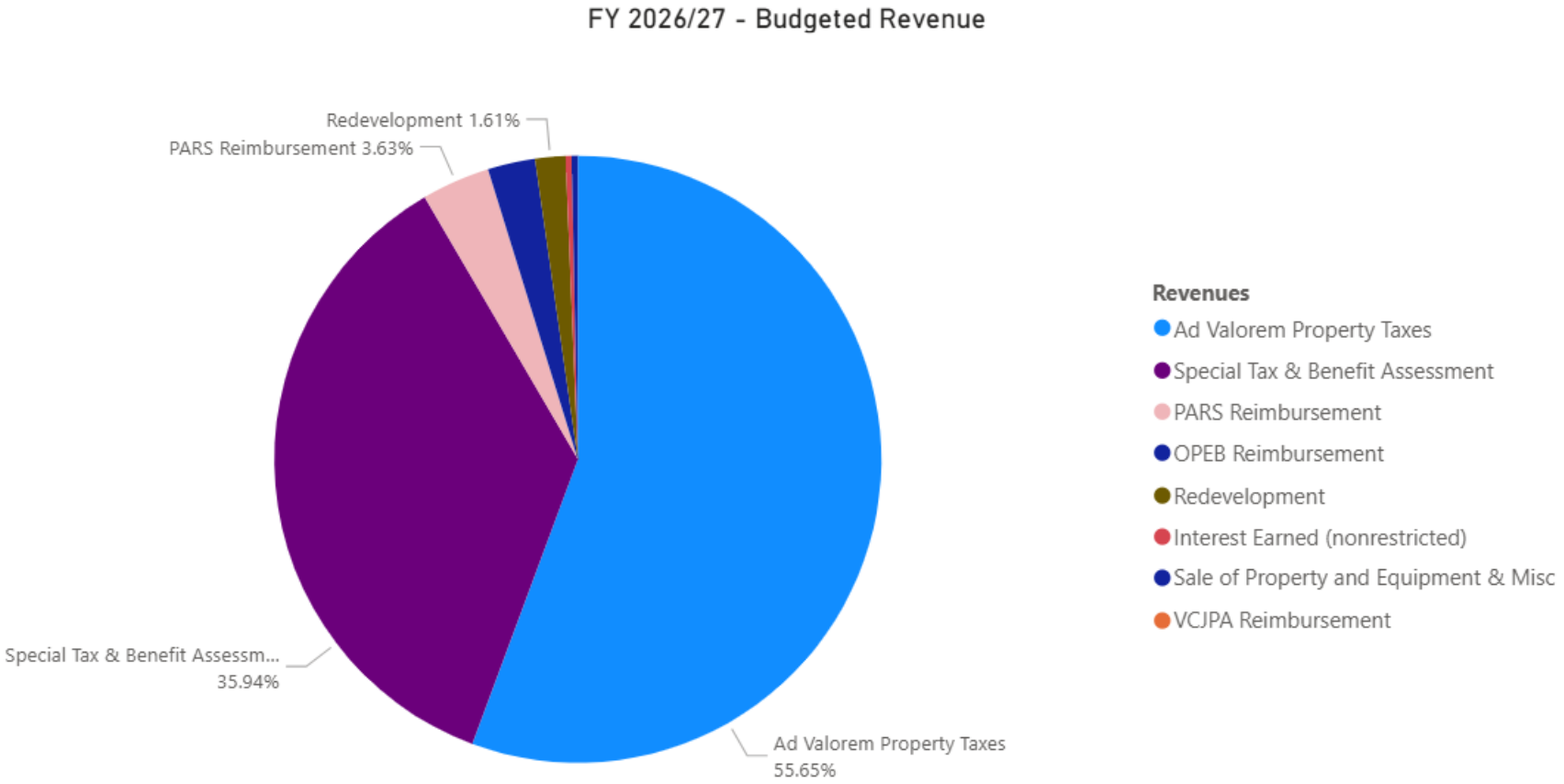
[2] - New Asset/ Large Projects to be transferred at start of fiscal year, all other transfers occur after the fiscal year.

[3] - Balance as of March 31, 2026. Unfunded Accrued Liability as of June 30, 2024.

[4] - OPEB liability as of June 30, 2025.

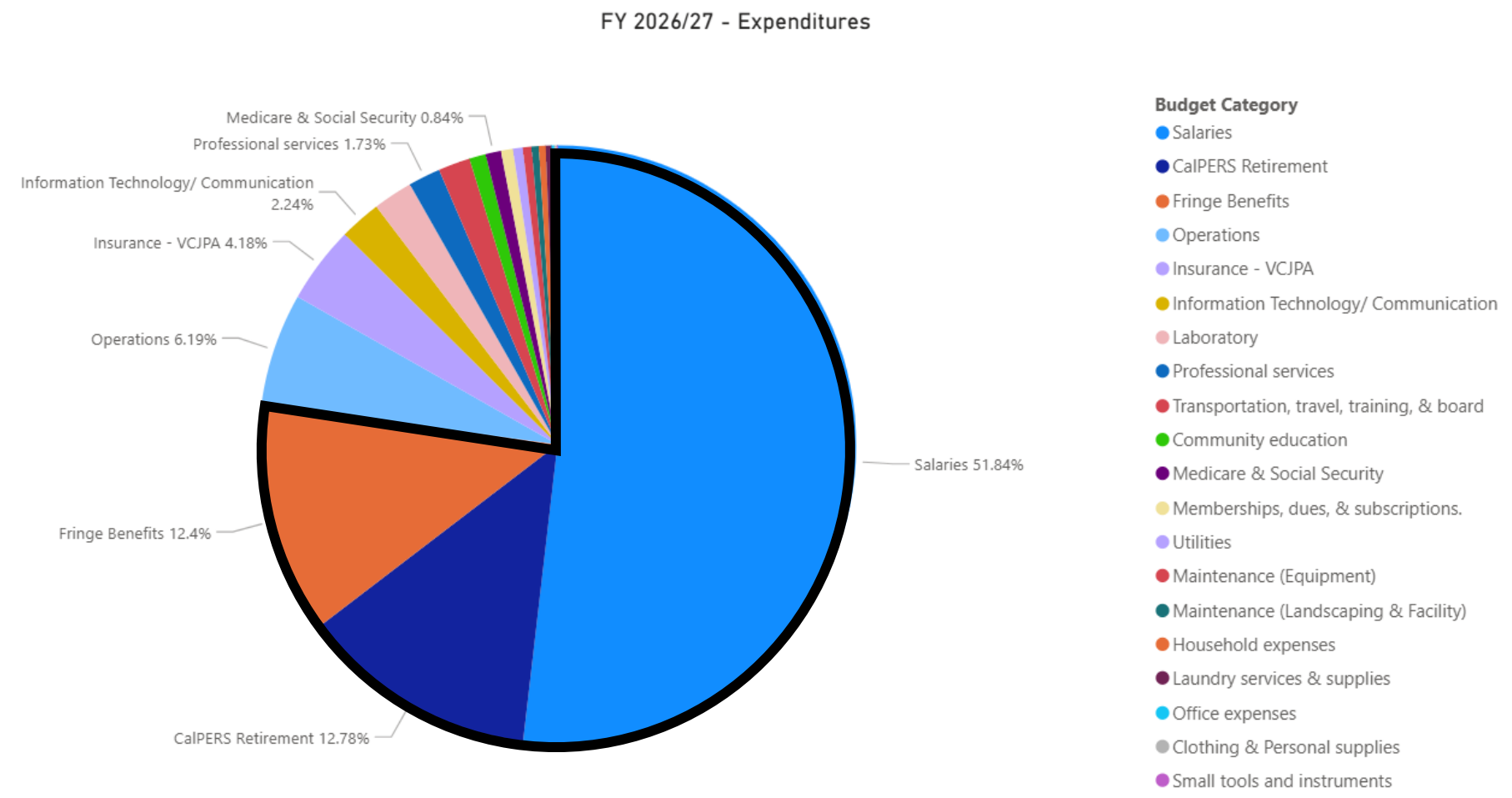
Alameda County Mosquito Abatement District
FY 2026/27

Figure 1: The District expects to receive a total revenue of $6,203,929 for the fiscal year 2026/27. The revenue breakdown is as follows: Ad Valoreum Property Taxes ($3,452,462), Special Tax & Benefit Assessment ($2,229,503), PARS Reimbursement ($225,383), OPEB Reimbursement ($156,581), Redevelopment ($100,000), Interest Earned – non-restricted($20,000), and Sale of Property and Equipment & Misc ($20,000). The District anticipate a 6% increase in revenue compared to the budgeted amount for the preceding fiscal year.



Alameda County Mosquito Abatement District
FY 2026/27

Figure 2: The pie chart illustrates the total expenditures amounting to $6,336,392. The total expenditures increased by 7% from the previous fiscal year.



Alameda County Mosquito Abatement District
FY 2026/27

Figure 3: The pie chart below shows the distribution of Salaries ($3,284,676), CalPERS Retirement ($809,709), Fringe Benefits ($785,997), and Medicare & Social Security ($52,929). This represents a 6% increase compared to the previous fiscal year.

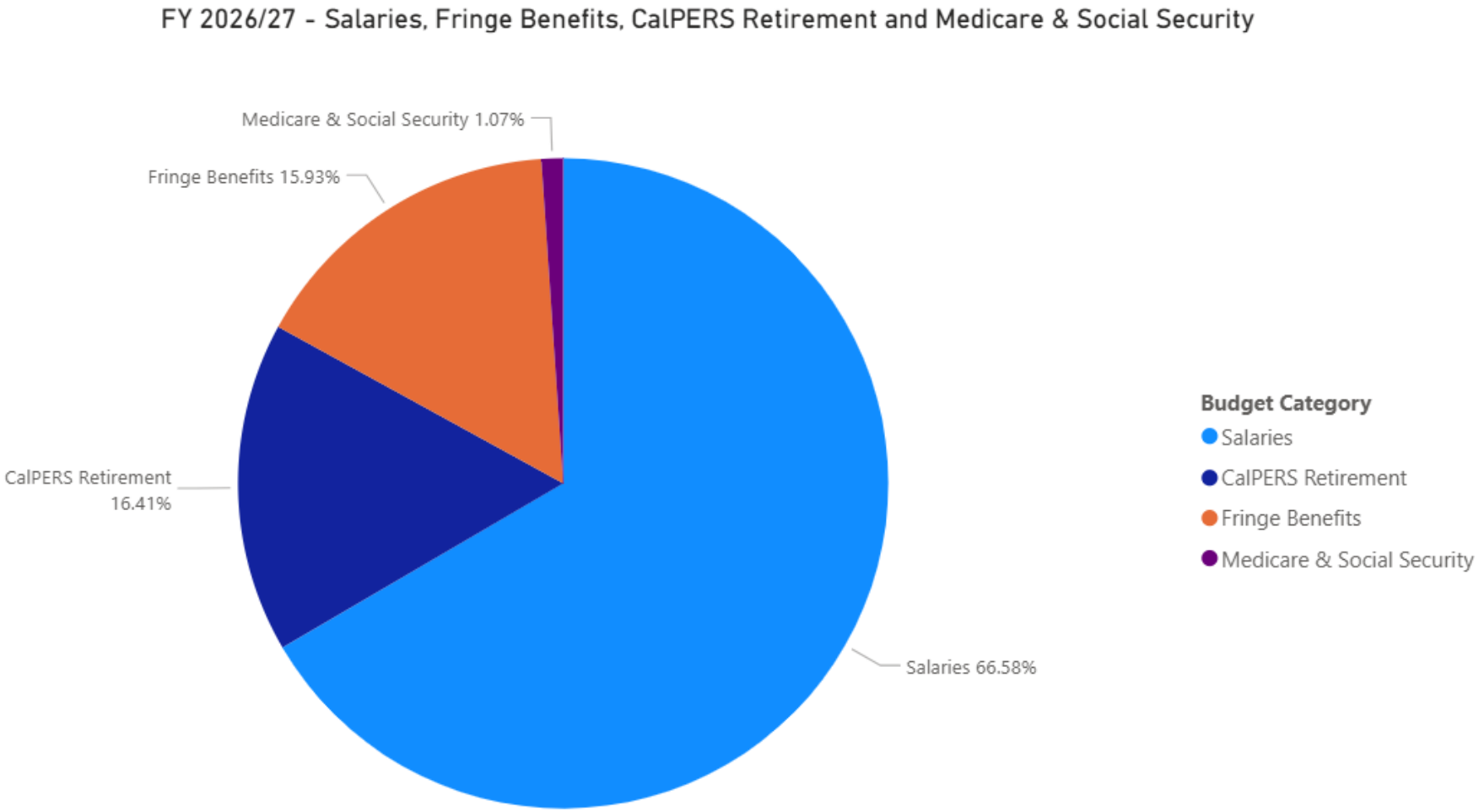


Figure 4: The pie chart below displays the breakdown of the total staff budget, which amounts to $1,403,081. This reflects a 7% increase from the previous fiscal year.

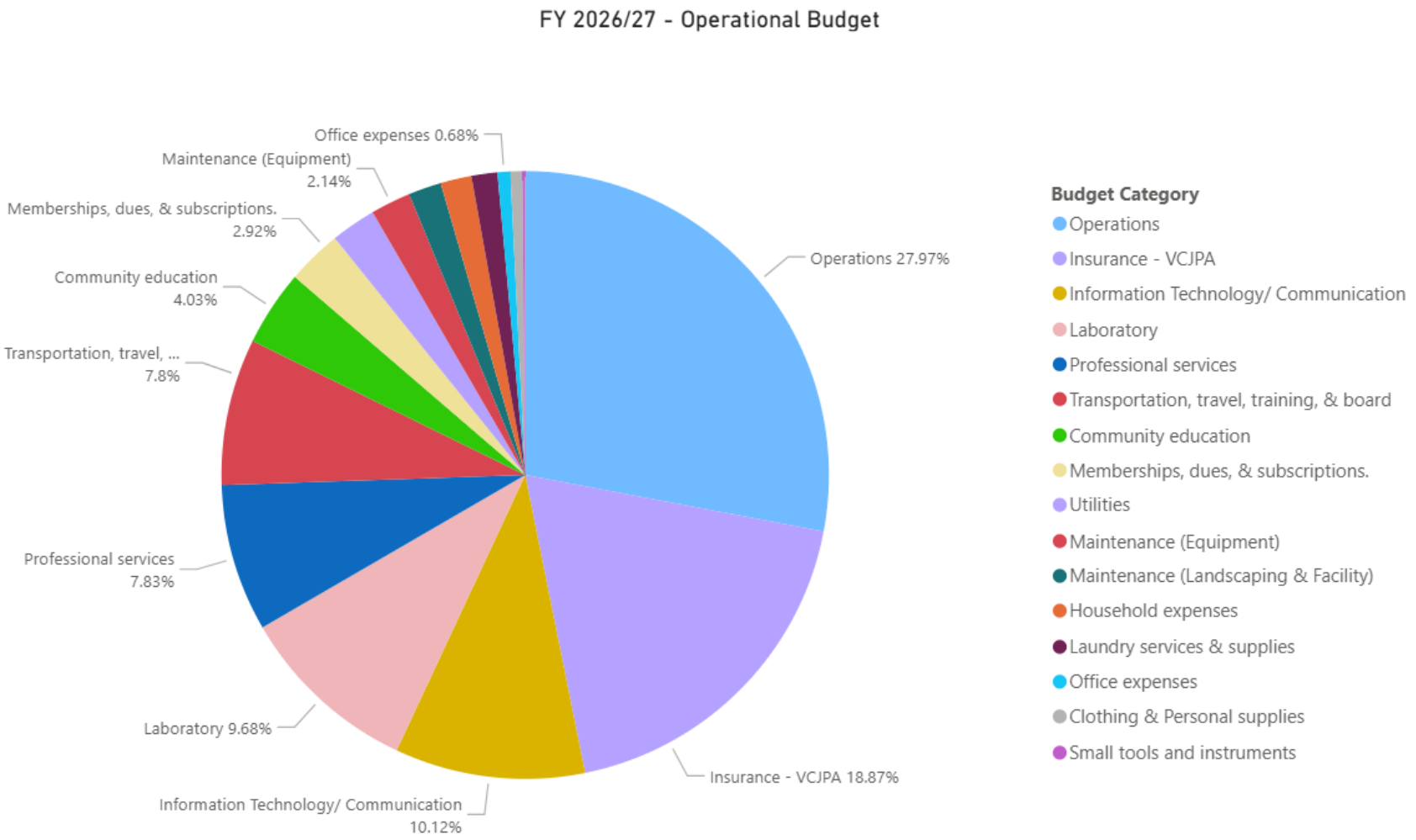


Figure 5: The chart below outlines the Proposed Reserve Funding for the fiscal year 2026/27.

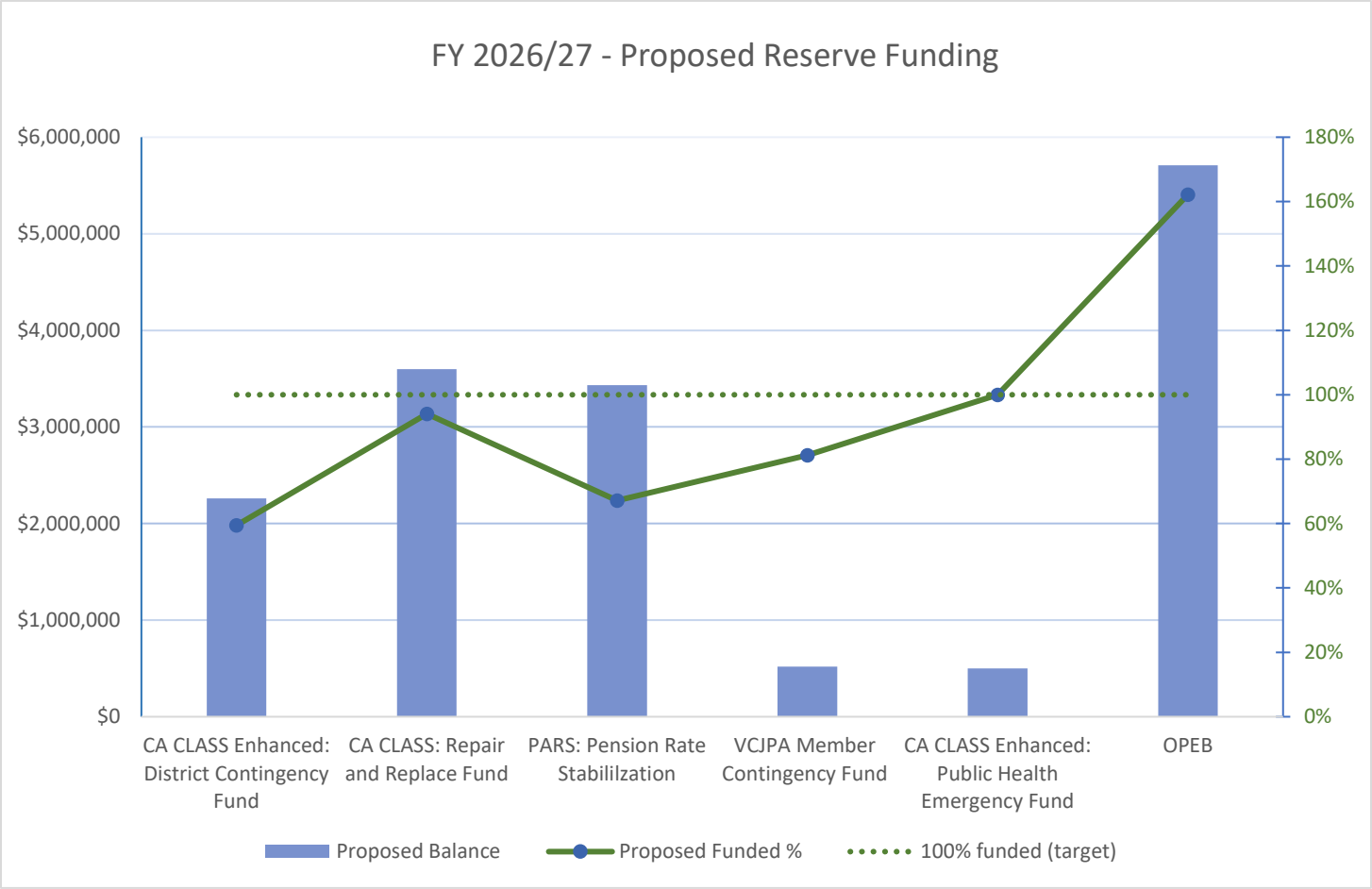
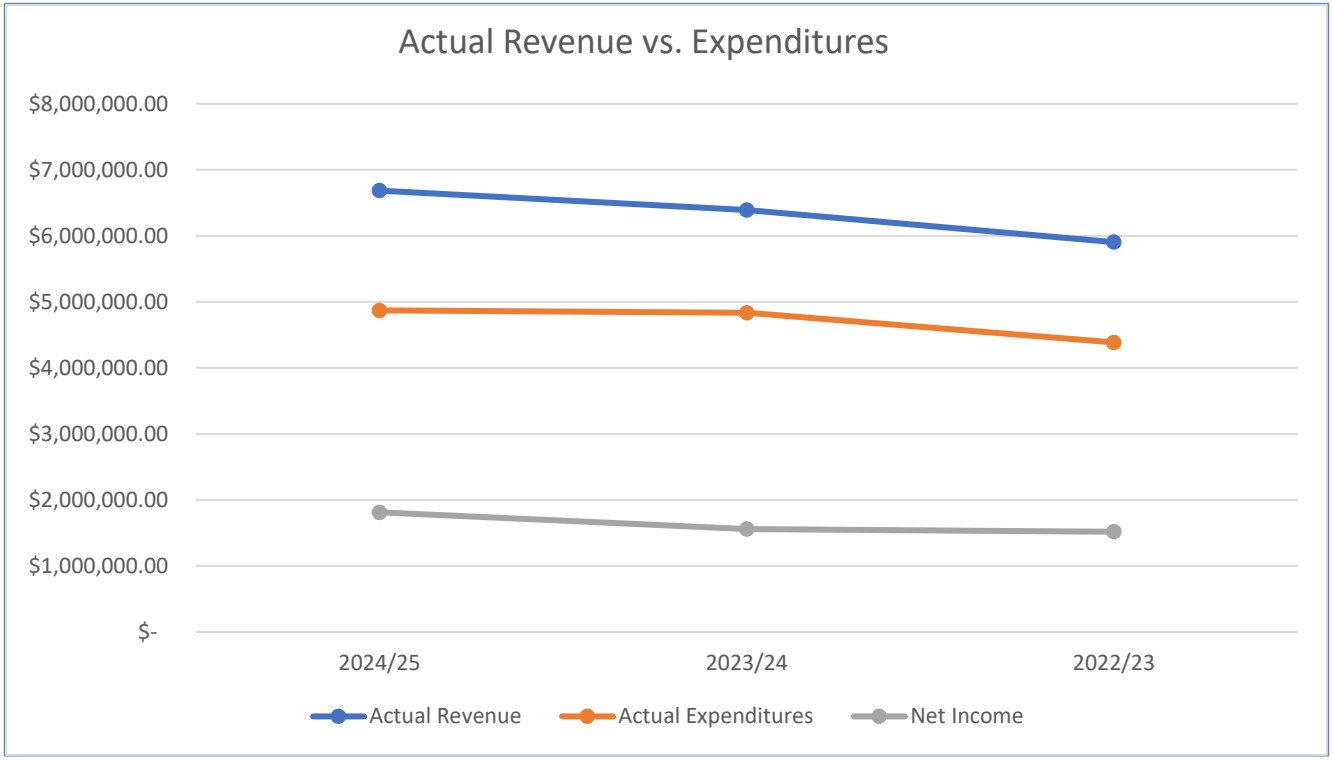


Figure 6: The chart displayed below presents a comparison of actual revenue versus expenditures for the previous three fiscal years.



Alameda County
Mosquito Abatement District

Mosquito and Disease Control Assessment

Fiscal Year 2026-27
Engineer's Report

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

Engineer of Work:

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Public Finance Consulting Services

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Alameda County Mosquito Abatement District

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Introduction

Overview

In 1930, the Alameda County Mosquito Abatement District was officially formed in accordance with local authority provided by the Mosquito Abatement Act of 1915. The District's services are further supported by the California Health and Safety Codes. The District is overseen by a Board of Trustees (the "Board") comprised of fifteen members. Each City Council within the District and the Board of Supervisors of Alameda County appoint one Trustee. A Trustee serves a two-year term and can be reappointed.

The Alameda County Mosquito Abatement District ("District") is an independent special District in Alameda County ("County"). The District's services encompass more than 800 square miles and are provided to properties accommodating over 1.67 million residents.

The District provides control for both disease carrying mosquitoes and non-disease carrying mosquitoes within its boundaries (the "Assessment Area" or "Assessment District"). The purpose of the Alameda County Mosquito Abatement District is to reduce the risk of mosquito-borne disease and mosquito nuisance to property and the inhabitants of property within the District. The District services are available to all properties within the established boundary of the District.

The District's core services are summarized as follows:

- Early detection of public health threats through comprehensive mosquito and disease surveillance.
- Elimination and control of mosquitoes to protect public health and to diminish the nuisance and harm caused by mosquitoes.
- Protection of public health by reducing mosquitoes or exposure to mosquitoes that transmit diseases on property
- Appropriate, timely response to customer requests to prevent/control mosquitoes and the diseases they can transmit.

The District currently provides a "baseline" level of mosquito and disease control services in the County. Over the past few years, costs of providing services have exceeded revenue, and without the additional assessment, services would have deteriorated. The services provided to the Assessment Area consist of maintaining the current level of services and in some cases expanded services, as listed below, above the existing baseline level of services.

The Assessment Area is narrowly drawn to include only properties that may request and/or receive direct and more frequent service, that are located within the scope of the mosquito surveillance area, that are located within flying or traveling distance of potential mosquito sources monitored by the District, and that will benefit from a reduction in the amount of mosquitoes reaching and impacting the property as a result of the enhanced mosquito surveillance and control. The Assessment Diagram included in this report shows the boundaries of the Assessment Area.

The following is an outline of the primary services, programs and related costs that are funded by the mosquito and disease control assessment:[1]

- Mosquito control and abatement
- Surveillance for mosquito-borne diseases
- Mosquito inspections
- Response to service requests
- Mosquitofish for backyard fish ponds and other appropriate habitats
- Mosquito surveillance and disease testing
- Monitor mosquito populations and survey for mosquito-borne disease agents
- Upgrading of the equipment utilized by the District
- Presentations to schools and civic groups

This Engineer's Report ("Report") defines the benefit assessment, which provides funding for these improved mosquito and disease control services for property throughout the District, as well as related costs for equipment, capital improvements and services, facilities necessary and incidental to mosquito and disease control programs.

As used within this Report and the benefit assessment ballot proceeding, the following terms are defined:

> *"Vector" means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to, mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates (Health and Safety Code Section 2002(k)).*
>
> *"Vector Control" shall mean any system of public improvements or services that is intended to provide for the surveillance, prevention, abatement, and control of vectors as defined in subdivision (k) of Section*

[1] The improved mosquito and disease prevention services materially increase the usefulness, utility, livability and desirability of properties in the Assessment Area.

2002 of the Health and Safety Code and a pest as defined in Section 5006 of the Food and Agricultural Code (Government Code Section 53750(m)).

The District is the only dedicated agency controlling mosquitoes in Alameda County. There are however, other agencies dedicated to the control of other types of vectors. In any case, the California Code sections and other applicable citations within this report pertain specifically to mosquito and disease control even when the term vector is used.

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

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

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

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

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

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

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

(b) The Legislature further finds and declares:

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

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

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

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

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

(d) It is also the intent of the Legislature that mosquito abatement and vector control districts cooperate with other public agencies to protect the public health, safety, and welfare. Further, the Legislature encourages

> *local communities and local officials to adapt the powers and procedures provided by this chapter to meet the diversity of their own local circumstances and responsibilities.*

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

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

This Engineer's Report (Report") was prepared by SCI Consulting Group (SCI) to describe the mosquito, disease surveillance and control services and related costs that are funded by the assessments, to establish the estimated costs for those services, to determine the special benefits and general benefits received by property from the services and to apportion the assessments to lots and parcels within the District based on the estimated special benefit each parcel receives from the services funded by the benefit assessment.

Legislative Analysis

Proposition 218

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

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

> *Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:*
> *(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.*

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

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

On July 14, 2008, the California Supreme Court issued its ruling in *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space District* ("*Silicon Valley*"). Several of the most important elements of the ruling are:

- Benefit assessments are for special, not general benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

This Engineer's Report, and the process used to establish this assessment is consistent with the *Silicon Valley* decision.

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

On June 8, 2009, the Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court granted review and transferred the case back to the Court of Appeal for reconsideration in light of the Supreme Court's discussion in the *Silicon Valley* case. In *Dahms*, the Appellate Court then upheld the assessment that was 100% special benefit (i.e. 0% general benefit) holding that the services and improvements funded by the assessments were directly provided to property in the assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

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

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

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

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

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

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

Compliance with Current Law

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

This Report is consistent with *Dahms* because, similar to the *Downtown Pomona* assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. While *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more generous separation and quantification of general benefits.

This Report is also consistent with *Bonander* because the Assessment has been apportioned based on the overall cost of the services and proportional special benefit to each property. Furthermore, the Assessment is consistent with *Beutz* and *Golden Hill* because the general benefits have been explicitly calculated, quantified, and excluded from the Assessment.

Assessment Process

In order to allow property owners to ultimately decide whether additional funding should be provided for the District's mosquito and disease control services, the Board authorized by Resolution the Initiation of proceedings for a benefit assessment on February 13, 2008. In March and April of 2008, the District conducted an assessment ballot proceeding pursuant to the requirements of Article XIIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Government Code. During this ballot proceeding, property owners in the District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on April 30, 2008.

It was determined after the conclusion of the public input portion of the public hearing that 70.19% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted), the District gained the authority to approve the levy of the assessments for fiscal year 2008-09 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual increase in the maximum authorized assessment rate equal to the annual change in the Consumer Price Index for the San Francisco Bay Area, not to exceed 3%. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. The Board took action, by Resolution No.937-1 passed on May 14, 2008, to approve the levy of the assessments.

In each subsequent year for which the assessments will be levied, the Board must preliminarily approve an updated Engineer's Report for the upcoming fiscal year at a noticed public hearing. The Engineer's Report should include a budget for the upcoming fiscal year's costs and services and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year.

Upon approval of the Engineer's Report and the assessments for fiscal year 2026-27, the assessments would be submitted to the County Auditor for inclusion on the property tax roll.

General Description of the District and Services

About the Mosquito Abatement District

The Alameda County Mosquito Abatement District (the "District") is an independently funded public agency that controls and monitors mosquitoes and the diseases they carry in Alameda County. The District protects the usefulness, desirability and livability of property and the inhabitants of property within its jurisdictional area by controlling and monitoring disease-carrying and public nuisance mosquitoes. In addition, the District regularly tests for diseases carried by mosquitoes and educates property owners and the occupants of property in the District about how to protect themselves from mosquito-borne diseases.

The District consists of 20 employees including a General Manager, Operations Director, Laboratory Director, Mechanical Specialist, Regulatory & Public Affairs Director, Information Technology Director, Finance & Administration Director, Public Education Officer, Community Liaison, six Vector Biologist, two Mosquito Control Technicians, two Vector Scientist, one Associate Vector Scientist, and seasonal staff.

The District is governed by the Alameda County Mosquito Abatement District Board of Trustees. The Board meetings are held at 5:00 p.m. on the second Wednesday of every month, and residents are welcome to attend.

Description of Mosquito Abatement Program

As mentioned earlier, the District currently provides a "baseline" level of services in the County as permitted with the limited funding available. The Assessment provides the additional funding to operate the program and expand the services provided in the Assessment Area to an optimum level necessary to protect the usefulness, utility, desirability and livability of property within its jurisdictional area.

Introduction

Following are the services and resulting level of service for the Assessment Area. As previously noted, the District provides a baseline level of service in the County. These services are over and above the current baseline level of service. The formula below describes the relationship between the final level of service, the existing baseline level of service, and the enhanced level of service to be funded by the assessment.

Final Level of Service	=	*Current Baseline Level of Service*	+	*Proposed Enhanced Level of Service*

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

Vectors and Vector-Borne Diseases in the District Service Area

Mosquitoes

Mosquitoes generally occur where there is adequate vegetation for harborage and where water is standing and/or stagnant. Although mosquitoes have seasonal cycles, some species reproduce continuously while conditions are suitable. The mosquito species listed in the table below can be generally described as floodwater, permanent water, and container-breeding mosquitoes and they are currently important in the District:

GENUS & SPECIES	LARVAL HABITAT	ABUNDANCE	HOSTS	DISEASE ASSOCIATIONS
Aedes dorsalis (Salt marsh mosquito)	Salt marshes	All year	Humans and other mammals	Serious Pest
Aedes sierrensis (Tree hole mosquito)	Tree holes, Tires, Miscellaneous Containers	Spring, Summer	Humans and other large mammals	Serious pest; Vector of Canine Heartworm
Aedes squamiger (Winter salt marsh mosquito)	Salt marshes	Spring	Humans and other large mammals	Serious pest
Aedes washinoi (Woodland pool mosquito)	Temporary woodland ponds	Spring, Summer	Humans and other large mammals	Serious Pest
Anopheles freeborni (Western malaria mosquito)	Seepages, Streams, Lakes, Gravel Pits	Summer	Humans and other large mammals	Vector of Malaria
Anopheles punctipennis	Cool, shaded grassy pools in creeks and lake seepages	Summer	Humans and other large mammals	Vector of Malaria

GENUS & SPECIES	LARVAL HABITAT	ABUNDANCE	HOSTS	DISEASE ASSOCIATIONS
Culex erythrothorax (Tule mosquito)	Ponds, lakes, marshes with tules and cattails	Spring, Summer	Humans, Other Mammals, and Birds	Serious Pest; Vector of Encephalitis
Culex pipiens (House mosquito)	Storm Drain Systems, Septic Tanks, Roadside Ditches, Utility	Spring, Summer, Fall, Winter	Humans, Other Mammals, and Birds	Serious Pest; Vector of Encephalitis, West Nile Virus
Culex stigmatosoma (Foul water mosquito)	Foul Water, Sewage, Temporary Pools	Spring, Summer, Fall, Winter	Birds	Vector of West Nile Virus
Culex tarsalis (Encephalitis mosquito)	Creeks, Marshes, Temporary Pools, Roadside Ditches, Fresh Water	Spring, Summer, Fall, Winter	Birds, humans, and other mammals	Moderate Pest; Vector of Encephalitis, West Nile Virus
Culiseta incidens (Fish pond mosquito)	Fish Ponds, Temporary Pools, Catch Basins, Roadside Ditches	Spring, Summer, Fall, Winter	Humans and other large mammals	Serious Pest; Possible Vector of Canine Heartworm
Culiseta inornata (Winter salt marsh mosquito)	Marshes, Temporary Pools, Roadside Ditches	Fall, Winter, Spring	Humans and other large mammals	Serious Pest

Mosquitoes that lay their eggs in damp soil that might be flooded several years later occupy floodwater habitats. Once the area floods, most of the eggs hatch, producing a large number of mosquitoes that emerge as adults around the same time. The District has several floodwater species of concern. These include all of the *Aedes* species. Floodwater mosquitoes are most active at dawn and dusk, but they also bite during the day. *Aedes dorsalis and Aedes squaminger* produce multiple generations due to recurring tidal and rainwater flooding and resulting in high abundance. These species are strong flyers that can travel many miles from their source.

Mosquitoes that lay their eggs on the surface of standing water occupy permanent water habitats. Such habitats include both temporary and long-lasting standing water. Eggs are laid while mosquitoes are active and usually hatch within two to three days. *Anopheles, Culex,* and *Culiseta* mosquitoes inhabiting the District breed in these types of sources and have multiple generations. All of these mosquitoes are active at dawn and dusk, but *Culex* and *Culiseta* will bite well into the night. *Anopheles* and *Culex erythrothorax* can also bite during the day under shade.

Outdoor containers that hold standing water are common mosquito habitats in Alameda County. Containers include naturally occurring holes in trees, discarded buckets, cans, jars and tires; neglected swimming pools, wading pools, spas and boats; ornamental ponds, bird baths, cemetery flower cups, crumpled plastic and plugged rain gutters. *Aedes sierrensis* breeds in many species of tree holes, especially oaks, sycamores and cottonwoods, but can also inhabit artificial containers full of leaf litter. Eggs are deposited above the water line and hatch after sufficient rain accumulates to reach them. *Ae. sierrensis* normally produces one generation per year. It is an aggressive biter and can reach great abundance locally but does not fly far.

Mosquito-transmitted diseases in the District are caused by several pathogens. These include the following viruses: St. Louis encephalitis (SLE), Western equine encephalitis (WEE) and West Nile virus (WNV); the protozoan parasite of malaria, *Plasmodium falciparum* or *P. vivax*; or the nematode parasite of canine heartworm, *Dirofilaria immitis*. This region has historically had sporadic detections of WEE and SLE, two arboviruses (arthropod-borne) that have been established in California for decades. Starting in 2004, WNV was found in wild birds, sentinel chicken flocks, mosquito pools and horses. To date there have been no human cases of West Nile Virus locally acquired in Alameda County.

Malaria is not locally transmitted in California at this time, but it used to be a major health problem in the Central Valley. Trappers, miners and other immigrants introduced malaria into California in the 1800's from areas where malaria was common. Effective mosquito control and drugs to cure malaria in humans led to the eradication of malaria in California in the 1950's. Consistent reintroduction by humans from areas where the disease is endemic creates a constant threat from malaria. In addition, some strains of malaria found in the world today are resistant to drugs that helped to eradicate the disease in the 1950's. The mosquitoes that can spread malaria are still abundant in our region and are capable of redistributing this serious health threat if the virus should somehow be reintroduced to the area.

Canine heartworm is a disease that infects wild and domestic dogs and occasionally cats. Although it can be life-threatening, pet owners can protect their animals by giving them medicine that kills the parasites. Heartworm medication is available through veterinary facilities.

Mosquito-borne diseases of most concern in the District are: Western equine encephalitis (WEE), St. Louis encephalitis (SLE), West Nile virus (WNV), and malaria, which are all transmitted by indigenous mosquitoes and for which no human vaccines exist. Vaccines are available to protect horses from WEE and WNV. Among the principal threats to which the Alameda County Mosquito Abatement District currently responds are:

- Human and animal diseases associated with mosquitoes
- Annoyance and economic disruption caused by mosquitoes
- Potential introduction of invasive mosquito species and/or diseases.

Integrated Pest Management

As noted, the District's services address several types of mosquitoes and share general principles and policies. These include the identification of mosquito problems; responsive actions to control existing populations of mosquitoes, prevention of new sources of mosquitoes from developing, and the management of habitat in order to minimize mosquito production; education of land-owners and others on measures to minimize interaction with mosquitoes; and provision and administration of funding and institutional support necessary to accomplish these goals.

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

The Alameda County Mosquito Abatement District's Mosquito Management Program, like any other IPM program, involves procedures for minimizing potential environmental impacts. The District employs IPM principles by first determining the species and abundance of mosquitoes through evaluation of public service requests and field surveys, trapping of immature and adult pest populations, and, if the populations exceed predetermined criteria, using the most efficient, effective, and environmentally sensitive means of control. For all mosquito species, public education is an important control strategy. In appropriate situations, water management or other physical control activities (historically known as "source reduction" or "physical control") can be instituted to reduce mosquito-breeding sites. The District also uses biological control such as the stocking of mosquitofish in ornamental ponds, unused swimming pools and other artificial water bodies. When these approaches are not effective or are otherwise inappropriate, materials that have been, approved and labeled by the U.S. Environmental Protection Agency and the California Department of Pesticide Regulation are used to treat specific pest-producing or pest-harboring areas. The District choses materials that are highly specific, have the lowest impact on nontargets, selectively applied to places where mosquitoes occur. These materials are considerably more expensive than less specific pesticides and are labor intensive to apply.

The District's approach is organized into two principle sections to accomplish IPM. First, the administrative element provides leadership, expertise, public relations/education, and interface with other governmental authorities. Second, the operational and laboratory sections include technicians that perform IPM in the field. The technicians perform control and surveillance functions by responding to complaints from individual residents and by extensive examination of aquatic sites for mosquito larvae. The technicians and lab staff also monitor the treated areas to be sure that their control efforts have been successful.

The District has the capability of applying liquid and granular larvicides to treat sources of immature mosquitoes and aerosolized adulticides for area treatment of adult mosquitoes. Adulticiding is used to reduce significant populations of adult mosquitoes and to prevent or to reduce the spread of mosquito-borne disease in the environment.

Applications are made by personnel licensed by the California Department of Public Health (or under the direct supervision of certified personnel) who are trained in the proper use of the products and specialized equipment used for this type of public health pest control. All insecticide products employed by the District are used with consideration of existing environmental conditions in order to minimize the impact on non-target organisms.

General Surveillance and Control Procedures

Surveillance: Surveillance of mosquitoes in the District is accomplished by a combination of methods. First, technicians actively examine potential sites by sampling water, collecting larvae, and identifying the larvae to species. Second, a variety of trap types are placed throughout the District for collecting adult mosquitoes (e.g. visual attractant Fay-Prince and New Jersey Light traps to monitor male and female mosquito abundance, and carbon dioxide- or human scent baited traps that attract host-seeking females or the eggs deposited by mosquitoes (e.g. ovitrap cups). The traps are set throughout the year, and the collected mosquitoes or eggs are numerated and identified to species for adults and at least to genus for eggs. The majority of the collected mosquitoes that can transmit WNV, SLE or WEE are tested for the presence of these viruses. Finally, individual residents and property owners call the District directly to report mosquitoes or to provide information about the locations of standing water that could produce mosquitoes.

Mosquito sources are scattered throughout the District. All properties within the District are within mosquito-flying range of one or more mosquito sources. Alameda County has 22 species of mosquitoes, each with a unique breeding source, and several of which are capable of vectoring diseases to humans and animals.

Mosquito populations are surveyed using a variety of field methods and traps. Surveillance is conducted in a manner based upon an equal spread of resources throughout the District boundaries, focusing on areas of likely sources. Treatment strategies are based upon the results of the surveillance program, and are specifically designed for individual areas. The surveillance traps are located and spread throughout the District in a balanced approach such that the traps measure mosquito levels throughout the District.

Viruses transmitted by mosquitoes are surveyed by testing mosquito vectors, and bird or mammal reservoirs, for WNV, SLE and WEE. The Davis Arbovirus Research and Training Lab at UC Davis or the Mosquito Lab at the District headquarters tests mosquitoes, birds or mammals using quantitative reverse transcription polymerase chain reaction or an immunoassay. The District participates in the statewide dead bird surveillance program for WNV, responding to reports of dead birds from the public and testing these birds deemed appropriate. Various County, State and private laboratories throughout California and elsewhere test humans and horses for WNV. DPH obtains and compiles results from all testing facilities and reports them to the appropriate local mosquito control agencies.

Control: The District's objective is to provide the properties a District-wide level of consistent mosquito control such that all properties would benefit from equivalent reduced levels of mosquitoes. Surveillance and monitoring are provided on a District-wide basis. The District, though, cannot predict where control measures will be applied because the type and location of control depends on the surveillance and monitoring results. However, the control thresholds and objectives are comparable throughout the District.

The District uses several techniques to control mosquito larvae and pupae (immatures), including biological, chemical, and physical control. The District uses the mosquitofish, *Gambusia affinis*, for biological control. These mosquito-eating fish work particularly well during warm months in a variety of permanent water sources. Artificial water sources are stocked at the request of the property resident or in other situations where biological control is judged to be the best action to be taken. Other methods of biological control include the use of mosquito pathogens, parasites and predators.

Chemical control agents employed by the District to control immature mosquitoes include stomach toxins bacterial derived control agents, insect growth regulators (IGR's) and other contact pesticides. Stomach toxins are products of natural bacteria that are commercially manufactured and formulated as bacterial larvicides. The District employs two agents, *Bacillus thuringiensis israelensis* (Bti) and *Bacillus sphaericus* (Bs).

The spores of these bacteria can be applied as either a liquid or a granule. The stomach toxin is activated after the spores are eaten by larvae, restricting use of these agents to the feeding stages of larval development. Bti has the advantage of specificity, only affecting mosquitoes and related groups of flies. Bs has the added advantage over Bti of effectively controlling larvae in highly polluted water and sometimes reproducing, extending the duration of its effectiveness. Another product utilized by ACMAD is Spinosad, derived from the fermentation of the naturally occurring soil bacterium, Sacchrapolyspora spinosa. It causes the excitation of the mosquito nervous system, ultimately leading to paralysis and death. Its action on the target organism is either by contact of by ingestion. This product can be applied in liquid or granular formulations.

The IGR used by the District is methoprene. Methoprene mimics a natural insect hormone that prevents successful development of larvae. It is available as a short-lived liquid and longer-acting granules and briquets. The product is absorbed into the larva, disrupting the hormone system and preventing successful completion of the life cycle. Methoprene must be applied prior to development of fourth instar larvae to ensure effectiveness. This product can be applied in liquid or granular formulation.

Additionally, the District uses surface active agents to control immature mosquitoes. The surface active agent is an oil combined with surfactants. Surface agents are effective against immature mosquitoes when inhaled at the water surface or by physically forming a surface film that drowns the mosquito. Surface active agents have the advantage of killing both larvae and pupae and are used in situations where other materials will not work.

Chemical control agents employed by the District to control adult mosquitoes contain pyrethrin, a natural plant-based insecticide, or pyrethroids, synthetic analogues of pyrethrin. These products provide rapid knockdown and kill of adult mosquitoes.

The District uses physical control as required; its application can temporarily or permanently alter habitats so that they do not produce mosquitoes. Technicians are educated to use physical control when it is appropriate. Examples of physical control include clearing vegetation around pond or stream banks, improving drainage by maintenance and debris removal from channels and waterways, removing water from containers, and providing access for other types of control work. All physical control and source reduction activities are accomplished in a way that does not impact mature trees, threatened or endangered species, or sensitive habitat areas.

Monitoring: For the most part, monitoring is the continuation of surveillance activities. District personnel specifically check treatment sites to be sure that applications were successful. In addition to physically checking the site, traps can be utilized to evaluate the success of the program.

Public Relations, Outreach, and Education

The public health risks of West Nile Virus mosquito-borne diseases create a need for regular and extensive media contacts, outreach and education. This includes making press releases, publishing brochures, responding to requests for interviews from all media, informing other government agencies, and giving presentations. The District participates in a wide variety of special events including Home and Garden shows, the Alameda Country Fair, government information events, "Bug Days" at nature centers, or presentations to garden clubs, city councils, etc.

The District maintains a web site to provide mosquito control and related information on the internet. The District web site address is www.mosquitoes.org. The District has most of its publications on the site, Board of Trustee documents (agendas, minutes, financial, laboratory, and operational reports), specialized technical information (mosquito biology, mosquito-borne diseases, and technical reports), press releases, upcoming events, and additional general information about District services and links to other related web sites.

The District currently interacts professionally at many levels with other agencies. The District is a member of the Mosquito and Vector Control Association of California (MVCAC); employees attend meetings at both the regional and state level. District employees also attend and receive periodic continuing education programs designed to reinforce surveillance and control protocols and learn about new and emerging technologies. The District is a member of the American Mosquito Control Association; District staff participates in national programs relating to mosquito and disease control. The District is also an active member in the California Special Districts Association (CSDA), the Entomological Society of America (ESA), and the Society of Vector Ecologists (SOVE).

Research and Testing

The District cooperates with and conducts research in collaboration with other academic and government agencies located in California (e.g. University of California and California State University). The outcomes of this research presented at scientific conferences and published in scientific journals.

Service Requests

The District responds to service requests within its boundaries. Any property owner, business or resident in the District may contact the District to request mosquito control related service or inspection and a District field technician will respond promptly to the particular property to evaluate the property and situation and to perform appropriate surveillance and control services. The District responds to all service requests in a timely manner, (typically, within 24 hours), regardless of location, within its boundaries.

Estimate of Cost

Figure 1 – Cost Estimate – FY 2026-27

Alameda County Mosquito Abatement District Mosquito and Disease Control Assessment	
Mosquito Control Services and Related Expenditures	
Mosquito Control and Disease Prevention Operations	$4,933,311
Materials, Utilities and Supplies[1]	$1,403,081
Capital Expenditures	$463,000
Contingency	$0
Total Mosquito Control Services and Related Expenditures	**$6,799,392**
Total Benefits of Mosquito and Disease Control	$6,799,392
Single Family Equivalent Units (SFEs)	475,477
Benefit Received per SFE Unit	$14.30
Less Contributions from Other Sources[2]	
Revenue from property taxes/ other sources	($5,420,508)
Total Mosquito & Disease Control Services and Incidentals	**$1,378,884**
Budget Allocation to Property	
Total Assessment Budget[3]	$1,378,884
Total SFE Units[4]	475,477
Assessment Rate per SFE[5]	**$2.90**

Consolidated ER Notes:

1. Includes assessment administration costs including county collection charges for placement on the annual property tax bills.

2. Contributions from other sources to cover the costs of any general benefits and special benefits not funded by the assessments.

3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to be assessed.

4. SFE Units means Single Family Equivalent Benefit Units. See method of assessment in the following Section for further definition.

5. The assessment rate per SFE is the total amount of assessment per Single Family Equivalent benefit unit.

Method of Assessment

This section of the Report explains the benefits to be derived from the Services provided for property in the District, and the methodology used to apportion the total assessment to properties within the Mosquito and Disease Control Assessment area.

The Mosquito and Disease Control Assessment area consists of the Assessor Parcels within the Alameda County Mosquito Abatement District.

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the District over and above general benefits conferred on real property in the Assessment District. Special benefit is calculated for each parcel in the Assessment District using the following process:

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

Discussion of Benefit

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

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

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

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

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

> *"This is the "traditional purposes" exception. These existing assessments do not need property owner approval to continue. However, future assessments for these traditional purposes are covered."*[2]

Therefore, the drafters of Proposition 218 acknowledged that mosquito control assessments were a "traditional" and therefore acknowledged and accepted use.

Since all assessments, existing before or after Proposition 218 must be based on special benefit to property, the drafters of Proposition 218 inherently found that mosquito and disease control services confer special benefit on property. Moreover, the statement of drafter's intent also acknowledges that any new or increased mosquito control assessments after the effective date of Proposition 218 would need to comply with the voter approval requirements it established. This is as an acknowledgement that additional assessments for such "traditional" purposes would be established after Proposition 218 was in effect. Therefore, the drafters of Proposition 218 clearly recognized mosquito and

[2] Howard Jarvis Taxpayers Association, "Statement of Drafter's Intent", January 1997.

disease control assessments as a "traditional" use of assessments, acknowledged that new mosquito and disease assessments may be formed after Proposition 218 and inherently were satisfied that mosquito control services confer special benefit to properties.

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

> *Allows special benefit assessments to finance vector control projects and programs, consistent with Proposition 218.*[3]

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

Mosquito and Disease Control Is a Special Benefit to Properties

As described below, this Engineer's Report concludes that mosquito and disease control is a special benefit that provides direct advantages to property in the Assessment District. For example, the assessment provides reduced levels of mosquitoes on property throughout the Assessment District. Moreover, the assessment will reduce the risk of the presence of diseases on property throughout the Assessment District, which is another direct advantage received by property in the Assessment District. Moreover, the assessment funds Services that improve the use of property and reduce the nuisance and harm created by mosquitoes on property throughout the Assessment District. These are tangible and direct special benefits that are received by property throughout the specific area covered by the Assessment.

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

[3] Senate Bill 1588, Mosquito Abatement and Vector Control District Law, Legislative bill analysis

Benefit Factors

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the aforementioned mosquito and disease control Services and that would be provided to property within the District. The following benefit factors have been established that represent the types of special benefit to parcels resulting from the Services financed with the assessment proceeds. These types of special benefit are as follows:

Reduced mosquito populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Assessment District.

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

Excessive mosquitoes in the area can materially diminish the utility and usability of property. For example, prior to the commencement of mosquito control and abatement services, properties in many areas in the State were considered to be nearly uninhabitable during the times of year when the mosquito populations were high.[4] The prevention or reduction of such diminished utility and usability of property caused by mosquitoes is a clear and direct advantage and special benefit to property in the Assessment District.

The State Legislature made the following finding on this issue:

> *"Excess numbers of mosquitoes and other vectors spread diseases of humans, livestock, and wildlife, reduce enjoyment of outdoor living*

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

> *spaces, both public and private, reduce property values, hinder outdoor work, reduce livestock productivity; and mosquitoes and other vectors can disperse or be transported long distances from their sources and are, therefore, a health risk and a public nuisance; and professional mosquito and vector control based on scientific research has made great advances in reducing mosquito and vector populations and the diseases they transmit."* [5]

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

A recently increasing source of mosquitoes is unattended swimming pools:

> *"Anthropogenic landscape change historically has facilitated outbreaks of pathogens amplified by peridomestic vectors such as Cx. pipiens complex mosquitoes and associated commensals such as house sparrows. The recent widespread downturn in the housing market and increase in adjustable rate mortgages have combined to force a dramatic increase in home foreclosures and abandoned homes and produced urban landscapes dotted with an expanded number of new mosquito habitats. These new larval habitats may have contributed to the unexpected early season increase in WNV cases in Bakersfield during 2007 and subsequently have enabled invasion of urban areas by the highly competent rural vector Cx. tarsalis. These factors can increase the spectrum of competent avian hosts, the efficiency of enzootic amplification, and the risk for urban epidemics."* [6]

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[5] Assembly Concurrent Resolution 52, chaptered April 1, 2003

[6] Riesen William K. (2008). Delinquent Mortgages, Neglected Swimming Pools, and West Nile Virus, California. Emerging Infectious Diseases. Vol. 14(11).

Increased safety of property in the Assessment District.

The Assessments result in improved year-round proactive Services to control and abate mosquitoes that otherwise would occupy properties throughout the Assessment District. Mosquitoes are transmitters of diseases, so the reduction of mosquito populations makes property safer for use and enjoyment. In absence of the assessments, these Services would not be provided, so the Services funded by the assessments make properties in the Assessment District safer, which is a distinct special benefit to property in the Assessment District.[7] This is not a general benefit to property in the Assessment District or the public at large because the Services are tangible mosquito and disease control services that are provided directly to the properties in the Assessment District and the Services are over and above what otherwise would be provided by the District or any other agency.

This finding was confirmed in 2003 by the State Legislature:

> *"Mosquitoes and other vectors, including but not limited to, ticks, Africanized honey bees, rats, fleas, and flies, continue to be a source of human suffering, illness, death, and a public nuisance in California and around the world. Adequately funded mosquito and vector control, monitoring and public awareness programs are the best way to prevent outbreaks of West Nile Virus and other diseases borne by mosquitoes and other vectors."*[8]

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

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

Reductions in the risk of new diseases and infections on property in the Assessment District.

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

[7] By reducing the risk of disease and increasing the safety of property, the Services will materially increase the usefulness and desirability of certain properties in the Assessment Area.

[8] Assembly Concurrent Resolution 52, chaptered April 1, 2003

> *"Vector-borne diseases (including a number that are mosquito-borne) are a major public health problem internationally. In the United States, dengue and malaria are frequently brought back from tropical and subtropical countries by travelers or migrant laborers, and autochthonous transmission of malaria and dengue occasionally occurs. In 1998, 90 confirmed cases of dengue and 1,611 cases of malaria were reported in the USA and dengue transmission has occurred in Texas."*[9]

> *"During 2004, 40 states and the District of Columbia (DC) have reported 2,313 cases of human WNV illness to CDC through ArboNET. Of these, 737 (32%) cases were reported in California, 390 (17%) in Arizona, and 276 (12%) in Colorado. A total of 1,339 (59%) of the 2,282 cases for which such data were available occurred in males; the median age of patients was 52 years (range: 1 month--99 years). Date of illness onset ranged from April 23 to November 4; a total of 79 cases were fatal."* [10] *(According to the Centers for Disease Control and Prevention on January 19, 2004, a total of 2,470 human cases and 88 human fatalities from WNV have been confirmed).*

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

> *After spraying, infection rates decreased from 8.2 (95% CI 3.1–18.0) to 4.3 (95% CI 0.3–20.3) per 1,000 females in the spray area and increased from 2.0 (95% CI 0.1–9.7) to 8.7 (95% CI 3.3–18.9) per 1,000 females in the untreated area. Furthermore, no additional positive pools were detected in the northern treatment area during the remainder of the year, whereas positive pools were detected in the untreated area until the end of September (D.-E.A Elnaiem, unpub. data). These independent lines of evidence corroborate our conclusion that actions taken by SYMVCD were effective in disrupting the WNV transmission cycle and reducing human illness and potential deaths associated with WNV.* [11]

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

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

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

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

Protection of economic activity on property in the Assessment District.

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

Mosquitoes hinder, annoy and harm residents, guests, visitors, farm workers, and employees. A mosquito-borne disease outbreak and other related public health threats would have a drastic negative effect on agricultural, business and residential activities in the Assessment District.

The economic impact of diseases is well documented. According to a study prepared for the Centers for Disease Control and Prevention, economic losses due to the transmission of West Nile Virus in Louisiana was estimated to cost over $20 million over approximately one year:

> *The estimated cost of the Louisiana epidemic was $20.1 million from June 2002 to February 2003, including a $10.9 million cost of illness ($4.4 million medical and $6.5 million nonmedical costs) and a $9.2 million cost of public health response. These data indicate a substantial short-term cost of the WNV disease epidemic in Louisiana.* [12]

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

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

> *The socioeconomic burden resulting from LACE is substantial, which highlights the importance of the illness in western North Carolina, as well as the need for active surveillance, reporting, and prevention programs for the infection.* [13]

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

Protection of Assessment District's agriculture, tourism, and business industries.

The agriculture, tourism and business industries will benefit from reduced levels of harmful or nuisance mosquitoes. Conversely, any outbreaks of emerging mosquito-borne pathogens such as West Nile Virus could also materially negatively affect these industries. Diseases transmitted by mosquitoes can adversely impact business and recreational functions.

> *A study prepared for the United States Department of Agriculture in 2003 found that over 1,400 horses died from West Nile Virus in Colorado and Nebraska and that these fatal disease cases created over $1.2 million in costs and lost revenues. In addition, horse owners in these two states spent over $2.75 million to vaccinate their horses for this disease. The study states that "Clearly, WNV has had a marked impact on the Colorado and Nebraska equine industry."* [14]

> *Pesticides for mosquito control impart economic benefits to agriculture in general. Anecdotal reports from farmers and ranchers indicate that cattle, if left unprotected, can be exsanguinated by mosquitoes, especially in Florida and other southeast coastal areas. Dairy cattle produce less milk when bitten frequently by mosquitoes* [15]

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

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

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

The assessments serve to protect the businesses and industries and the employees and residents that benefit from these businesses and industries. This is a direct advantage and special benefit to property in the Assessment District.

Reduced risk of nuisance and liability on property in the Assessment District.

In addition to mosquito-borne disease risks, uncontrolled mosquito populations create a nuisance and health risk (e.g. allergic reactions, secondary infections from mosquito bites) for the occupants of property in the Assessment District. Properties in the Assessment District, therefore, benefit from the reduced nuisance factor that is created by the Services. Agricultural and rangeland properties also benefit from the reduced nuisance factor and harm to livestock and employees from lower mosquito populations.

Agricultural, range, golf course, cemetery, open space and other such lands in the Assessment District contain large areas of mosquito habitat and are therefore a significant source of mosquito populations. In addition, residential and business properties in the Assessment District can also contain significant sources.[16] It is conceivable that sources of mosquitoes could be held liable for the transmission of diseases or other harm. According to CA Health and Safety Code 2061:

> *2061 (a) Whenever a public nuisance exists on any property within a district or on any property that is located outside the district from which vectors may enter the district, the board of trustees may notify the owner of the property of the existence of the public nuisance.*
>
> *(b) The notice required by subdivision (a) shall do all of the following:*
>
> *(1) State that a public nuisance exists on the property, describe the public nuisance, and describe the location of the public nuisance on the property.*
>
> *(2) Direct the owner of the property to abate the nuisance within a specified time.*
>
> *(3) Direct the owner of the property to take any necessary action within a specified time to prevent the recurrence of the public nuisance.*
>
> *(4) Inform the owner of the property that the failure to comply with the requirements of the notice within the specified times may result in the district taking the necessary actions, and that the owner shall be liable for paying the costs of the district's actions.*
>
> *(5) Inform the owner of the property that the failure to comply with the requirements of the notice within the specified times may result in the*

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

imposition of civil penalties of up to one thousand dollars ($1,000) per day for each day that the public nuisance continues after the specified times.
(6) Inform the owner of the property that before complying with the requirements of the notice, the owner may appear at a hearing of the board of trustees at a time and place stated in the notice.

The Services serve to protect the businesses and industries in the Assessment District. This is a direct advantage and a special benefit to property in the Assessment District.

Improved marketability of property.

As described previously, the Services specially benefit properties in the Assessment District by making them more useable, livable and functional. The Services also make properties in the Assessment District more desirable, and more desirable properties also benefit from improved marketability. This is another tangible and direct special benefit to property which will not be enjoyed in absence of the Services.[17]

Benefit Finding

In summary, the special benefits described in this Report and the expansion of Services in the Assessment District directly benefit and protect the real properties in the Abatement District in excess of the assessments for these properties. Therefore, the assessment engineer finds that the cumulative special benefits to property from the Services are reasonably equal to or greater than the annual assessment amount per benefit unit.

General Versus Special Benefit

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

[17] If one were to compare two hypothetical properties with similar characteristics, the property with lower mosquito infestation and reduced risk of mosquito-borne disease will clearly be more desirable, marketable, and usable.

In other words:

Total Benefit	=	*General Benefit*	+	*Special Benefit*

There is no widely-accepted or statutory formula for general benefit from mosquito and disease control services. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. General benefits are conferred to properties located "in the district,[18]" but outside the narrowly-drawn Assessment District and to "the public at large." *Silicon Valley* provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements and services funded by the assessments.

A formula to estimate the general benefit is listed below:

	1.) Benefit to Real Property Outside the Assessment District
+	*2.) Benefit to Real Property Inside the Assessment District that is Indirect and Derivative*
+	*3.) Benefit to the Public at Large*
=	*General Benefit*

[18] *Silicon Valley* explains as follows:
OSA observes that Proposition 218's definition of "special benefit" presents a paradox when considered with its definition of "district." Section 2, subdivision (i) defines a "special benefit" as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." (Art. XIII D, § 2, subd. (i), italics added.) Section 2, subdivision (d) defines "district" as "an area determined by an agency to contains all parcels which will receive a special benefit from a proposed public improvement or property-related service." (Art. XIII D, § 2, subd. (d), italics added.) In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not "particular and distinct" and are not "over and above" the benefits received by other properties "located in the district."

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

Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).) There currently are some mosquito and disease control related services being provided to the Assessment District area. Consequently, there currently are some mosquito control related benefits being provided to the Assessment District and any new and extended service provided by the District would be over and above this baseline. Arguably, all of the Services funded by the assessment therefore are a special benefit because the additional Services would particularly and distinctly benefit and protect the Assessment District over and above the previous baseline benefits and service.

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

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

Calculating General Benefit

Without this assessment the District would lack the funds to extend the additional Services to the Assessment District. The only additional service that is being provided is the vector control program assessment-funded Services. Consistent with footnote 8 of *Silicon Valley*, and for the reasons described above, the District has determined that all parcels in the Assessment District receive a shared direct advantage and special benefit from the Services. The Services directly and particularly serve and benefit each parcel, and are not a mere indirect, derivative advantage. As explained above, Proposition 218 relies on the concept of "over and above" in distinguishing special benefits from general benefits. As applied to an assessment proceeding concurrent with the annexation this concept means that all mosquito and disease control services, which provide direct advantage to property in the Assessment District, are over and above the baseline and therefore are special.

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

Benefit to Property Outside the District

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

A measure of this general benefit is the proportion of Services that would affect properties outside of the Assessment District. Each year, the District will provide some of its Services in areas near the boundaries of the Assessment District. By abating mosquito populations near the borders of the Assessment District, the Services could provide benefits in the form of reduced mosquito populations and reduced risk of disease transmission to properties outside the Assessment District. If mosquitoes were not controlled inside the Assessment District, more of them would fly from the Assessment District. Therefore, control of mosquitoes within the Assessment District provides some benefit to properties outside the Assessment District but within the normal flight range

of mosquitoes, in the form of reduced mosquito populations and reduced mosquito-borne disease transmission. This is a measure of the general benefits to property outside the Assessment District because this is a benefit from the Services that is not specially conferred upon property in the assessment area.

The mosquito potential outside the Assessment District is based on studies of mosquito dispersion concentrations. Mosquitoes can travel up to two miles, on average, so this destination range is used. Based on studies of mosquito destinations, relative to parcels in the Assessment District average concentration of mosquitoes from the Assessment District on properties within two miles of the Assessment District is calculated to be 6%.[19] This relative mosquito population reduction factor within the destination range is combined with the number of parcels outside the Assessment District and within the destination range to measure this general benefit and is calculated as follows:

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

38,786 parcels within 2 miles of, but outside of the District, MAY receive some mosquito and disease protection benefit

6% portion of relative benefit that is received of the

436,350 Parcels in the District

Calculation:

Total Benefit = 38,786 parcels * 6% =2,327 parcels equivalents

Percentage of overall parcel equivalents = 2,327 / 436,350 = **0.53%**

Therefore, for the overall benefits provided by the Services to the Assessment District, it is determined that 0.53% of the benefits would be received by the parcels within two miles of the Assessment District boundaries. Recognizing that this calculation is an approximation, this benefit will be rounded up to 1.0%.

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

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

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. As explained above, all benefit within the Assessment District is special because the mosquito and disease control services in the Assessment District would provide direct service and protection that is clearly "over and above" and "particular and distinct" when compared with the level of such protection under current conditions. Further the properties are within the Assessment District boundaries and this Engineer's Report demonstrates the direct benefits received by individual properties from mosquito and disease control services.

In determining the Assessment District area, the District was careful to limit it to an area of parcels that will directly receive the Services. All parcels directly benefit from the surveillance, monitoring and treatment provided on an equivalent basis throughout the Assessment District in order to maintain the same improved level of protection against mosquitoes and reduced mosquito populations throughout the area. The surveillance and monitoring sites are spread on a balanced basis throughout the area. Mosquito control and treatment is provided as needed throughout the area based on the

surveillance and monitoring results. The shared special benefit - reduced mosquito levels and reduced presence of mosquito-borne diseases - is received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District directly benefit from the ability to request service from the District and to have a District field technician promptly respond directly to the parcel and address the owner's or resident's service need.

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

Benefit To The Public At Large

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

The public at large uses the public highways, streets and sidewalks, and when traveling in and through the Assessment Area they will benefit from the Services. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway, street and sidewalk area within the Assessment Area relative to the overall land area. An analysis of maps of the Assessment Area shows that approximately 6% of the land area in the Assessment Area is covered by highways, streets and sidewalks. This 6% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment Area

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 7.0% of the benefits conferred by the Mosquito and Disease Control Assessment may be general in nature and should be funded by sources other than the Assessment.

General Benefit Calculation

	1.0%	*(Outside the Assessment District)*
+	*0.0%*	*(Property within the Assessment District)*
+	*6.0%*	*(Public at Large)*
=	*7.0%*	*(Total General Benefit)*

Although this analysis supports the findings that 7.0% of the assessment may provide general benefit only, this number is increased by the Assessment Engineer to 10% to conservatively ensure that no assessment revenue is used to support general benefit. This additional amount allocated to general benefit also covers general benefit to parcels in the Assessment Area if it is later determined that there is some general benefit conferred on those parcels.

The District's estimated budget is $6,799,392 of which $1,378,884 is funded by the Mosquito and Disease Control Assessment. The District will contribute more than 79.72% of the total budget from other funding sources, effectively offsetting any general benefits associated with the Assessment.

Zones of Benefit

The District's mosquito and disease control programs, projects and Services that are funded by the Mosquito and Disease Control Assessment are provided in all areas within the District. Parcels of similar type in the District would receive similar mosquito abatement benefits on a per parcel and land area basis. Therefore, zones of benefit are not justified.

The *Silicon Valley* decision indicates:

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

In the Assessment Area, the advantage that each parcel receives from the Services is direct and the boundary for the Service Area is narrowly drawn so the Service Area includes parcels that receive similar levels of benefit from the Services. Therefore, the even spread of assessment for similar properties in the narrowly drawn Service Area within the Program is indeed consistent with the *Silicon Valley* decision.

Method of Assessment

As previously discussed, the Assessments fund enhanced, comprehensive, year-round mosquito control, disease surveillance and control Services that will reduce mosquito populations on property and will clearly confer special benefits to properties in the Assessment Area. These benefits can also partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed.

Moreover, assessments have a long history of use in California and are in large part based on the principle that any benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.[20]

With regard to benefits and source locations, the assessment engineer determined that since mosquitoes readily fly from their breeding locations to all properties in their flight range and since mosquitoes are actually attracted to properties occupied by people or animals, the benefits from mosquito control extend beyond the source locations to all properties that would be a "destination" for mosquitoes. In other words, the control and abatement of mosquito populations ultimately confers benefits to all properties that are a destination of mosquitoes, rather than just those that are sources of mosquitoes.

[20] For example, in *Federal Construction Co. v. Ensign (1922) 59 Cal.App. 200 at 211*, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

Although some primary mosquito sources may be located outside of residential areas, residential properties can and do generate their own, often significant, populations of mosquitoes and other organisms. For example, storm water basins in residential areas are a common source of mosquitoes. Since the typical flight range for a female mosquito, on average is 2 miles, most homes in the Assessment Area are within the flight zone of many mosquito sources. Moreover, there are many other common residential sources of mosquitoes, such as miscellaneous backyard containers, neglected swimming pools, leaking water pipes and tree holes. Clearly, there is a potential for mosquito sources on virtually all types of property. More importantly, all properties in the Assessment Area are within the destination range of mosquitoes and most properties are actually within the destination range of multiple mosquito source locations.

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

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

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

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

Assessment Apportionment

The special benefits derived from the Mosquito and Disease Control Assessment are conferred on property and are not based on a specific property owner's occupancy of property or the property owner's demographic status, such as age or number of dependents. However, it is ultimately people who do or could use the property and who enjoy the special benefits described above. The opportunity to use and enjoy property within the Assessment District without the excessive nuisance, diminished "livability" or the potential health hazards brought by mosquitoes and the diseases they carry is a special benefit to properties in the Assessment District. This benefit can be in part measured by the number of people who potentially live on, work at, visit or otherwise use the property, because people ultimately determine the value of the benefits by choosing to live, work and/or recreate in the area, and by choosing to purchase property in the area.[21]

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

The special benefit conferred upon a specific parcel is derived as a sum function of the applicable special benefit type (such as improved safety (i.e. disease risk reduction) on a parcel for a mosquito assessment) and a parcel-specific attributes (such as the number of residents living on the parcel for a mosquito assessment) which supports that special

[21] It should be noted that the benefits conferred upon property are related to the average number of people who could potentially live on, work at or otherwise could use a property, not how the property is currently used by the present owner.

benefit. Calculated special benefit increases accordingly with an increase in the product of special benefit type and supportive parcel-specific attribute.

The calculation of the special benefit per parcel is summarized in the following equation:

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

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

Residential Properties

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

Single family residential properties in excess of one acre receive additional benefit relative to a single-family home on up to one acre, because the larger parcels provide more area for mosquito sources and the mosquito and disease control Services. Therefore, such larger parcels receive additional benefits relative to a single-family home on less than one acre and are assigned 1.0 SFE for the residential unit and an additional rate equal to the agricultural rate described below of 0.0021 SFE per one-fourth acre of land area in excess of one acre. Mobile home parcels on a separate parcel and in excess of one acre also receive this additional acreage rate.

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

Properties with more than one residential unit are designated as multi-family residential properties. These properties, along with condominiums, benefit from the Services in proportion to the number of dwelling units that occupy each property, the average number of people who reside in each property and the average size of each property in relation to a single-family home in the District. This Report analyzed Alameda County population density factors from the 2000 US Census as well as average dwelling unit size for each property type. After determining the Population Density Factor and Square Footage Factor for each property type, an SFE rate is generated for each residential property structure, as indicated in Figure 2 below.

The SFE factor of 0.46 per dwelling unit for multifamily residential properties applies to such properties with two to four units (duplex, triplex, fourplex). Properties in excess of 5 units typically offer on-site management, monitoring and other control services that tend to offset some of the benefits provided by the Mosquito Abatement District. Therefore, the benefit for properties in excess of 5 units is determined to be .32 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

Figure 2– Residential Assessment Factors

Type of Residential Property	Total Population	Occupied Households	Persons per Household	Pop. Density Equivalent	SqFt Factor	Proposed Rate
Single Family Residential	866,596	284,662	3.04	1.00	1.00	**1.00**
Condominium	103,373	37,417	2.76	0.91	0.66	**0.60**
Duplex, Triplex, Fourplex	144,626	57,815	2.50	0.82	0.56	**0.46**
Multi-Family Residential (5+ Units)	286,957	136,173	2.11	0.69	0.47	**0.32**
Mobile Home on Separate Lot	13,464	6,660	2.02	0.66	0.41	**0.27**

Source: 2000 Census, Alameda County, and property dwelling size information from the Alameda County Assessor data and other sources.

Commercial/Industrial Properties

Commercial and industrial properties receive relatively lower levels of benefit in comparison to a single-family home because they are generally open and operated for more limited times and employees of indoor businesses tend to spend less time outdoors. Since the hours of operation and the potential exposure to mosquitoes are measures of relative benefit, commercial and industrial properties receive lower relative levels of benefit. Therefore, commercial and industrial properties are determined to receive 0.50 SFE of benefit per one-quarter acre (10,890 square feet) of land area.

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

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG

Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Figure 3, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Self-storage and golf course property benefit factors are similarly based on average usage densities. Figure 3 below lists the benefit assessment factors for such business properties.

Figure 3 – Commercial/Industrial Benefit Assessment Factors

Type of Commercial/ Industrial Land Use	*Average Employees Per Acre* [1]	*SFE Units per Fraction Acre* [2]	*SFE Units per Acre After 5*
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500

1. Source: San Diego Association of Governments Traffic Generators Study, University of California, Davis and other studies and sources.
2. The SFE factors for commercial and industrial parcels indicated above are applied to each fourth acre of building area or portion thereof. (Therefore, the SFE rate for any assessable parcel with 10,890 square feet or less in these categories is the SFE Units listed above.)

Agricultural, Rangeland, and Cemetery Properties

Utilizing research and agricultural employment reports from UC Davis and the California Employment Development Department and other sources, this Report calculated an average usage density of 0.05 people per acre for agriculture property, 0.01 for rangelands and timber and .10 for cemeteries. Since these properties typically are a source of mosquitoes and/or are typically closest to other sources of mosquitoes, it is reasonable to determine that the benefit to these properties is twice the usage density ratio of commercial and industrial properties. The SFE factors per 0.25 acres of land area are shown in the following Figure 4 below.

Figure 4 – Other Land Benefit Assessment Factors

Other Types of Land Use	*Average Employees Per Acre* [1]	*SFE Units per 1/4 Acre* [2]
Self-Storage or Parking Lot	1.00	0.021
Wineries	12.00	0.250
Golf Course	3.00	0.063
Cemeteries	0.10	0.050
Agriculture / Vineyards	0.05	0.0021
Timberland / Dry Rangeland	0.01	0.00042

1. Source: San Diego Association of Governments Traffic Generators Study, University of California, Davis and other studies and sources.
2. The SFE factors for commercial and industrial parcels indicated above are applied to each fourth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Other Properties

Article XIIID stipulates that publicly owned properties must be assessed unless those properties are reasonably determined to receive no special benefit from the assessment. All properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Other public properties such as watershed parcels, parks, open space parcels are determined to, on average, receive similar benefits as a single-family home. Therefore, such parcels are assessed an SFE benefit factor of 1. Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the services and are assessed an SFE benefit factor of 0.

Church parcels, institutional properties, and property used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Many of these properties with higher population factors provide on-site management, monitoring and other control services that tend to offset some of the benefits provided by the District. Therefore, these parcels are determined to, on average, receive similar benefits as a single-family home. Therefore, such parcels are assessed an SFE benefit factor of 1.

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

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2026-27 and continued every year thereafter, so long as mosquitoes remain in existence and the Alameda County Mosquito Abatement District requires funding from the Assessment for its Services in the District. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can continue to be levied annually after the Alameda County Mosquito Abatement District Board of Trustees approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the District Board of Trustees must hold an annual public hearing to continue the Assessment.

Appeals and Interpretation

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

Assessment

WHEREAS, the Alameda County Mosquito Abatement District Board of Trustees contracted with the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for the benefit assessment area, an assessment of the estimated costs of Services, and the special and general benefits conferred thereby upon all assessable parcels within the Alameda County Mosquito Abatement District - Mosquito and Disease Control Assessment;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under Article XIIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Alameda County Mosquito Abatement District Board of Trustees, hereby make the following determination of an assessment to cover the portion of the estimated cost of the Services, and the costs and expenses incidental thereto to be paid by the Mosquito and Disease Control Assessment.

The District has evaluated and estimated the costs of extending and providing the Services to the Assessment District. The estimated costs are summarized in Figure 1 and detailed in Figure 5, below.

The amount to be paid for the Services and the expenses incidental thereto, to be paid by the Alameda County Mosquito Abatement District for fiscal year 2026-27 is generally as follows:

Figure 5– Summary Cost Estimate – FY 2026-27

Mosquito Abatement & Disease Control Services	$4,933,311
Materials, Utilities and Supplies	$1,403,081
Capital Equipment and Fixed Assets	$463,000
Contingency	$0
Total Mosquito Control Services & Expenditures	**$6,799,392**
Less Contributions from Other Sources:	($5,420,508)
Net Amount To Assessments	**$1,378,884**
General Contribution to Total Mosquito Control Services & Expenditures	79.72%

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

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

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

The assessment is subject to an annual increase tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual increase not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the Consumer Price Index (CPI) from December 2024 to December 2025 was 3.0365%. Therefore, the maximum assessment rate for fiscal year 2026-27 is calculated as the maximum rate for fiscal year 2025-26 ($7.75) plus 3% CPI increase. As a result, the maximum authorized assessment rate for fiscal year 2026-27 is $7.98 per single-family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of $2.90, which is below the maximum authorized rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Alameda for the fiscal year 2026-27. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Assessor of the County of Alameda.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the proposed amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the Alameda County Mosquito Abatement District-Mosquito and Disease Control Assessment.[22]

Dated: May 1, 2026

Engineer of Work

By _____

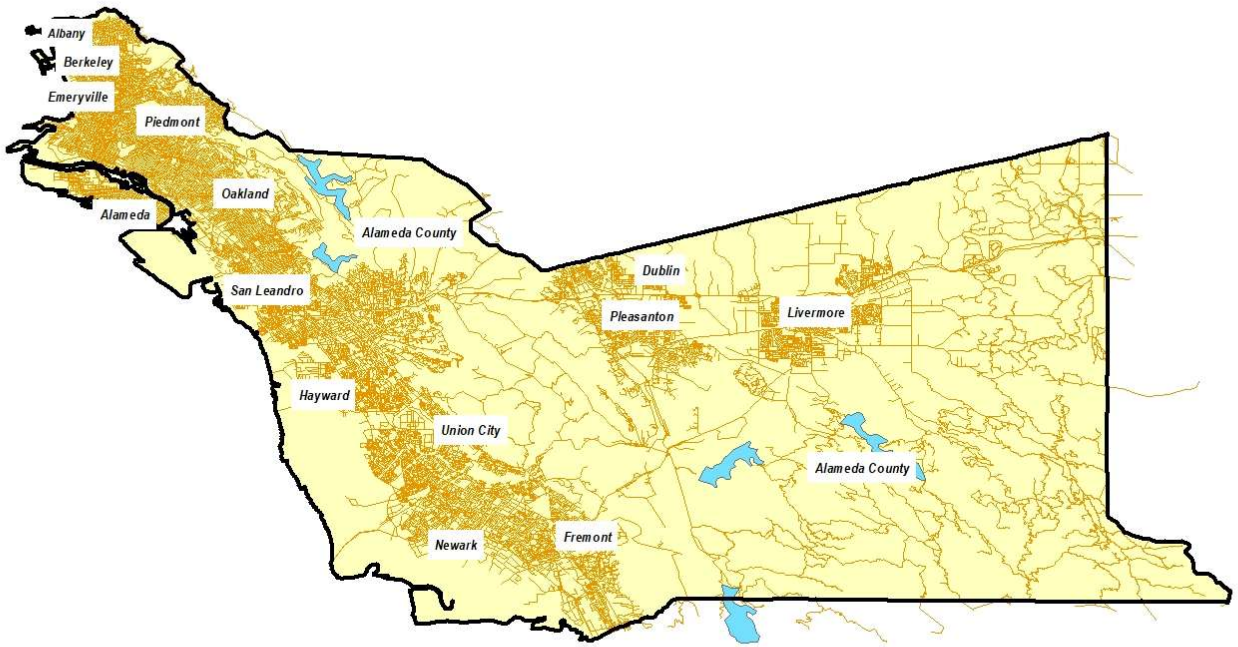
John Bliss, License No. C52091

[22] Each parcel has a uniquely calculated assessment based on the estimated level of special benefit to the property as determined in accordance with this Engineer's Report.

Assessment Diagram

The Alameda County Mosquito Abatement District, Mosquito and Disease Control Assessment area includes all properties within the boundaries of the Alameda County Mosquito Abatement District.

The boundaries of the Mosquito and Disease Control Assessment Area are displayed on the following Assessment Diagram.



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

SCI Consulting Group
4745 Mangels Blvd.
Fairfield, CA 94534

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
MOSQUITO AND DISEASE CONTROL ASSESSMENT DIAGRAM

Assessment Roll

Reference is hereby made to the Assessment Roll in and for the assessment proceedings on file in the office of the Alameda County Mosquito Abatement District, as the Assessment Roll is too voluminous to be bound with this Report.

RESOLUTION NO. 1147-1

A RESOLUTION INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026-27, PRELIMINARILY APPROVING THE ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING FOR THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT MOSQUITO AND DISEASE CONTROL ASSESSMENT

WHEREAS, on May 14th, 2008 by its Resolution No. 937-1, the Board of Trustees of the Alameda County Mosquito Abatement District (the "Board") authorized the levy of assessments for the Mosquito and Disease Control Assessment (the "Assessment") pursuant to the provisions of the Health and Safety Code section 2080 et seq. and Article XIIID of the California Constitution; and

WHEREAS, such mosquito and disease control services provide tangible health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of such services; and

WHEREAS, the purpose of the Assessment is for mosquito control projects and programs including projects, programs, public improvements and services intended to provide for the surveillance, prevention, abatement and control of mosquitoes and the diseases they carry throughout its boundaries ("Services"); and

WHEREAS, the Alameda County Mosquito Abatement District ("the District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIIID of the California Constitution, to levy assessments for mosquito and disease control services; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2008 and approved by 70.19% of the weighted ballots returned by property owners, and such assessments were levied by the Board by Resolution No. 937-1, passed on May 14, 2008;

WHEREAS, an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%, was also authorized by the assessment ballot proceeding conducted in 2008;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Alameda County Mosquito Abatement District that:

1. SCI Consulting Group, the Engineer of Work, has prepared an Engineer's Report in accordance with Article XIIID of the California Constitution and Section 2082, et. seq., of the Health and Safety Code (the "Report"). The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

2. It is the intention of this Board to levy and collect the continued assessments for the Mosquito and Disease Control Assessment for fiscal year 2026-27 for the proposed projects and services set forth in the Report. Within the Service Area, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of mosquitoes

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

3. The change in the Consumer Price Index (CPI) from December 2024 to December 2025 was 3.0365%. Therefore, the maximum assessment rate for fiscal year 2026-27 is calculated as the maximum rate for fiscal year 2025-26 ($7.75) plus 3% CPI increase. As a result, the maximum authorized assessment rate for fiscal year 2026-27 is $7.98 per single-family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of $2.90, which is below the maximum authorized rate.

4. The estimated fiscal year 2026-27 cost of providing the Services is $1,378,884. This cost results in a proposed assessment rate for fiscal year 2026-27 of TWO DOLLARS AND NINETY CENTS ($2.90) per single-family equivalent benefit unit. Reference is hereby made to the Report for a full and detailed description of the proposed assessments upon assessable lots and parcels of land.

5. The Board of Trustees will hold a public hearing on June 10, 2026, at 5:00 p.m. to consider the ordering of the Services, and the levy of the assessments for fiscal year 2026-27. Members of the public may join the meeting in person at the Alameda County Mosquito Abatement District office located at 23187 Connecticut Street, Hayward, California or remotely via teleconference at https://us02web.zoom.us/j/87926559383
6. The clerk of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

PASSED and ADOPTED by the Board of Trustees of the Alameda County Mosquito Abatement District, State of California on May 13, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
President, Alameda County Mosquito Abatement District

ATTEST:

_____
Secretary, Alameda County Mosquito Abatement District

23187 Connecticut Street
Hayward, CA 94545

T: (510) 783-7744
F: (510) 783-3903

acmad@mosquitoes.org

ACMAD Policy Update May 2026: 2nd reading

As reported at the April Regular Board meeting and following direction from California bill AB 2156, staff is recommending updating District policy §303.1.1(d) to change District holiday Cesar Chavez Day to become Farmworkers Day (see policy excerpt below).

Section 303. Leaves

303.1 Holidays

303.1.1 The District shall provide full-time employees time off with pay for the following recognized holidays:

(a) January 1st, known as New Year's Day;
(b) The third Monday in January, known as Martin Luther King Jr. Day;
(c) The third Monday in February, known as Presidents' Day;
(d) March 31st, known as Farmworkers ~~Cesar Chavez~~ Day,
(e) The last Monday in May, known as Memorial Day;
(f) June 19th, known as Juneteenth,
(g) July 4th, known as Independence Day;
(g) The first Monday in September, known as Labor Day;
(i) The second Monday in October, known as Indigenous Peoples' Day;
(j) November 11th, known as Veterans Day;
(k) Thanksgiving and the day after Thanksgiving;
(l) December 24th, known as Christmas Eve;
(m) December 25th, known as Christmas; and
(n) Other or alternate holidays agreed upon between the District and employee bargaining groups as documented in the Employees' Association Memorandum of Understanding.

303.1.2 In the event that any of the holidays provided fall on Sunday, the Monday following will be observed, and in the event any of the holidays provided fall on a Saturday, the Friday preceding will be observed.

303.1.3 On July 1st of each calendar year, the District will provide full-time employees one annual floating holiday with no rollover nor cash-out option upon separation.

303.1.4 A day off with pay for full-time employees under this Section shall be recognized as eight (8) hours.

Alameda County Mosquito Abatement Dist.

Check Register

For the Period From Apr 1, 2026 to Apr 15, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
5211	4/8/26	Airgas	1,124.44
5212	4/8/26	All-Ways Green Services	565.00
5213	4/8/26	AT&T	101.25
5214	4/8/26	Cintas	812.46
5215	4/8/26	Columbia Bank	28,907.97
5216	4/8/26	HJ Digital Inc	6,900.00
5217	4/8/26	Industrial Park Landscape Maintenance	287.00
5218	4/8/26	PC Professional	87.50
5219	4/8/26	PFM Asset Management LLC	1,958.04
5220	4/8/26	PG&E	452.81
5221	4/8/26	Robles, Michelle	385.00
5222	4/8/26	Skyhammer Graphics	200.00
5223	4/8/26	The Hartford	122.20
5224	4/8/26	Voya Institutional Trust Company	189.16
ACH	4/8/26	Alameda County Mosquito Abatement Dist (Payroll)	113,504.15
ACH	4/8/26	CalPERS Retirement	22,843.58
ACH	4/8/26	CalPERS 457	3,619.81
ACH	4/8/26	Enterprise	4,206.07
		Total Expenditures - April 15, 2026	**186,266.44**

Alameda County Mosquito Abatement Dist.

Check Register

For the Period From Apr 16, 2026 to Apr 30, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
5225	4/27/26	Actuarial Retirement Consulting	2,700.00
5226	4/27/26	Adapco	29,929.08
5227	4/27/26	Airgas	1,043.98
5228	4/27/26	Alco Sheet Metal and Heating, Inc.	485.00
5229	4/27/26	All-Ways Green Services	565.00
5230	4/27/26	Bay Alarm	1,106.67
5231	4/27/26	Beatty, Robert .P	1,511.78
5232	4/27/26	California Department of Public Health	82.00
5233	4/27/26	Cintas	540.88
5234	4/27/26	Jarvis Fay LLP	216.00
5235	4/27/26	J&C Safety 1st Fire Protection Inc	950.00
5236	4/27/26	PC Professional	104.00
5237	4/27/26	Qaadri, Kashef	1,099.22
5238	4/27/26	Quadient Finance USA, Inc	61.87
5239	4/27/26	Roache, Alexander	973.50
5240	4/27/26	Verizon	379.74
5241	4/27/26	Voya Institutional Trust Company	189.16
5242	4/27/26	VSP	688.22
ACH	4/27/26	Alameda County Mosquito Abatement Dist (Payroll)	117,072.20
ACH	4/27/26	CalPERS Health	54,823.53
ACH	4/27/26	CalPERS Retirement	22,907.63
ACH	4/27/26	CalPERS 457	3,771.75
ACH	4/27/26	WEX Bank	4,697.31
ACH	4/27/26	WEX Bank	484.65
		Total Expenditures - April 30, 2026	**246,383.17**

Account Summary

Billing Cycle		03/31/2026
Days In Billing Cycle		32
Previous Balance		$21,304.12
Purchases	+	$28,994.77
Cash	+	$0.00
Balance Transfers	+	$0.00
Special	+	$0.00
Credits	-	$86.80-
Payments	-	$21,304.12-
Other Charges	+	$0.00
Finance Charges	+	$0.00
NEW BALANCE		**$28,907.97**

Credit Summary

Total Credit Line	$105,000.00
Available Credit Line	$76,092.03
Available Cash	$0.00
Amount Over Credit Line	$0.00
Amount Past Due	$0.00
Disputed Amount	$0.00

Account Inquiries

Call us at: (866) 777-9013
Lost or Stolen Card: (866) 839-3485

Go to ColumbiaBank.com

Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

NEW BALANCE	**$28,907.97**
MINIMUM PAYMENT	**$28,907.97**
PAYMENT DUE DATE	**04/25/2026**

NOTE: *Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.*

Corporate Activity

TOTAL CORPORATE ACTIVITY **$21,304.12-**

Trans Date	Post Date	Reference Number	Transaction Description	Amount
03/17	03/17	0000000LBX2603178420010	PAYMENT - THANK YOU	$21,304.12-

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

COLUMBIA BANK
PO BOX 35142 - LB1181
SEATTLE WA 98124-5142

COLUMBIA BANK

Account Number
[redacted]

Check box to indicate name/address change on back of this coupon ☐

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
03/31/26	$28,907.97	$28,907.97	04/25/26

AMOUNT OF PAYMENT ENCLOSED

$ _____.__

BL ACCT 00003347-20000001
ACMAD
23187 CONNECTICUT ST
HAYWARD CA 94545

364

MAKE CHECK PAYABLE TO:

COLUMBIA BANK
PO BOX 35142 - LB1181
SEATTLE WA 98124-5142

[redacted]

Cardholder Account Summary

ERIC HAAS-STAPLETON [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$82.07-	$1,343.52	$0.00	$1,261.45

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/04	03/05	PPLN01	24692166063107937932803	AMAZON MKTPL*BP5X99AD2 Amzn.com/bill WA	$76.24
03/10	03/11		74692166069103903838578	CREDIT VOUCHER AMAZON MKTPLACE PMTS Amzn.com/bill WA	$82.07-
03/12	03/13	PPLN01	24692166071105138019933	AMAZON MKTPL*BD8CM6532 Amzn.com/bill WA	$193.81
03/23	03/24	PPLN01	2479338608200301106806O	Adobe Inc 800-8336687 CA	$29.99
03/24	03/26	PPLN01	24943006084400956245110	HYATT REG PORTLAND F&B PORTLAND OR	$14.25
03/25	03/26	PPLN01	24692166085107873120177	SQ *MIDCITY SMASHEDBURGER Portland OR	$12.10
03/25	03/27	PPLN01	24692166085108210962776	TST*MATTS BBQ Portland OR	$5.75
03/25	03/27	PPLN01	24943006085401556198930	HYATT REG PORTLAND F&B PORTLAND OR	$13.51
03/26	03/27	PPLN01	24692166085108564033687	SQ *PYRO PIZZA Portland OR	$18.40
03/27	03/29	PPLN01	24943006087402796117670	HYATT REGENCY PORTLAND 9712221234 OR	$951.24
03/28	03/29	PPLN01	24036296087712807343163	UBER *TRIP HELP.UBER.COM CA	$11.96
03/26	03/29	PPLN01	24943006086402172237838	HYATT REG PORTLAND F&B PORTLAND OR	$16.27

Cardholder Account Summary

RYAN CLAUSNITZER [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$2,521.83	$0.00	$2,521.83

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/03	03/05	PPLN01	24431066063388771278309	ALASKA AIR 0272135772827 SEATTLE WA CLAUSNITZER/RYAN 032226 OAK / PDX AS M O	$154.10
03/08	03/10	PPLN01	24692166068102799738633	SOUTHWES 5262138725222 800-435-9792 TX CLAUSNITZER/RYAN 062526 OAK / SNA WN G	$146.40
03/09	03/11	PPLN01	24692166069103589179318	UNITED 0162382617882 UNITED.COM TX CLAUSNITZER/RYAN 062726 SNA / ORD UA S X	$338.41
03/09	03/11	PPLN01	24692166069103589179326	UNITED 0162382631492 UNITED.COM TX CLAUSNITZER/RYAN 070126 ORD SFO UA L X	$212.40
03/10	03/11	PPLN01	24692166069103726706486	TST*STATEHOUSE OUTPOST Sacramento CA	$38.40
03/10	03/11	PPLN01	24069276070100008540038	METROPOLIS PARKING METROPOLIS.IO TN	$23.10
03/11	03/12	PPLN01	24431066070392804071773	FASTRAK CSC 415-486-8655 CA	$25.00
03/11	03/13	PPLN01	24137466071501073229718	TRADER JOE S #084 CASTRO VALLEY CA	$58.07
03/23	03/24	PPLN01	24116416083690926736700	SHAWARMA HOUSE LLC PORTLAND OR	$20.00
03/23	03/24	PPLN01	24692166083106138863540	SQ *NONG'S KHAO MAN GAI (Portland OR	$67.20
03/24	03/26	PPLN01	24943006084400956244451	HYATT REG PORTLAND F&B PORTLAND OR	$11.21
03/25	03/26	PPLN01	24493986085204399035914	EAST BAY TIMES HTTP://WWW.EA CA	$26.00
03/25	03/27	PPLN01	24943006085401556199201	HYATT REG PORTLAND F&B PORTLAND OR	$17.41
03/26	03/27	PPLN01	24137466085100311014208	TST* NAWAB INDIAN CUISINE PORTLAND OR	$26.40
03/26	03/27	PPLN01	24692166085108564033653	SQ *PYRO PIZZA Portland OR	$5.00
03/27	03/29	PPLN01	24943006087402796117696	HYATT REGENCY PORTLAND 9712221234 OR	$1,276.00
03/27	03/29	PPLN01	24943006087402753210252	HENRY'S TAVERN - PORTL PORTLAND OR	$24.50
03/26	03/29	PPLN01	24692166086109195271703	TST*BKK PADTHAI Portland OR	$36.00
03/26	03/29	PPLN01	24943006086402172238315	HYATT REG PORTLAND F&B PORTLAND OR	$16.23

Cardholder Account Summary

MICHELLE ROBLES [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$3,084.94	$0.00	$3,084.94

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/05	03/06	PPLN01	24333226064669969245616	SOCIETYFORHUMANRESOURCE 703-535-6203 VA	$520.00
03/11	03/12	PPLN01	24000776070100033527316	SOLAR TECHNOLOGIES SOLARTECHNOLO CA	$1,450.00
03/15	03/15	PPLN01	24793386074000709644210	Adobe Inc 800-8336687 CA	$239.88
03/16	03/17	PPLN01	24011346075100087035285	AMAZON RETA* BP54B7SK0 WWW.AMAZON.CO WA	$225.80
03/17	03/19	PPLN01	24692166077100713322418	BAY CENTRAL PRINTING I UNION CITY CA	$79.28
03/19	03/20	PPLN01	24431056078286819087514	HYTEST.COM 616-866-3781 MI	$210.43
03/21	03/22	PPLN01	24692166080104085610397	WM.COM 866-909-4458 TX	$359.55

Cardholder Account Summary

ROBERT FERDAN [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$3,411.72	$0.00	$3,411.72

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/02	03/03	PPLN01	24000776062100004805360	WWW.USMOBILE.COM 187-82050088 NY	$525.00
03/02	03/03	PPLN01	24204296061002342639085	STARLINK INTERNET 310-6829683 CA	$120.00
03/02	03/03	PPLN01	24793386061000760088096	GoTo GoToConnect Boston MA	$331.48
03/04	03/05	PPLN01	24011346063100124026663	CLAUDE.AI SUBSCRIPTION ANTHROPIC.COM CA	$20.00
03/10	03/11	PPLN01	24692166069103718214861	COMCAST / XFINITY 800-266-2278 CA	$277.52
03/10	03/12	PPLN01	24445006070300624625413	UNITED RENTALS 925-829-2980 CA	$309.47
03/12	03/13	PPLN01	24692166071105782685724	SQ *PLEASANTON COMPUTER R Pleasanton CA	$75.00
03/18	03/19	PPLN01	24011346077100127420685	ZOOM.COM 888-799-9666 ZOOM.US CA	$179.24
03/20	03/22	PPLN01	24692166080103224344199	SQ *PLEASANTON COMPUTER R Pleasanton CA	$160.64
03/24	03/25	PPLN01	24036296083714243069810	UBER *TRIP HELP.UBER.COM CA	$34.94
03/24	03/26	PPLN01	24427336084710003317431	DENNY'S #6800 18007336 PORTLAND OR	$41.38
03/25	03/26	PPLN01	24692166085107860244899	SQ *MIDCITY SMASHEDBURGER Portland OR	$39.36
03/25	03/26	PPLN01	24692166085107887421397	SQ *MIDCITY SMASHEDBURGER Portland OR	$19.68
03/26	03/27	PPLN01	24183106085900014864600	GENIES CAFE PORTLAND OR	$49.56
03/27	03/29	PPLN01	24943006087402796117704	HYATT REGENCY PORTLAND PORTLAND OR	$951.24
03/27	03/29	PPLN01	24204296086001157957088	STARLINK INTERNET 310-6829683 CA	$120.00
03/27	03/29	PPLN01	24427336087710003705129	DENNY'S #6800 18007336 PORTLAND OR	$50.93
03/26	03/29	PPLN01	24427336086710003556093	DENNY'S #6800 18007336 PORTLAND OR	$37.30
03/31	03/31	PPLN01	24692166090102622499926	AMAZON MKTPL*BC7VT3QG2 Amzn.com/bill WA	$68.98

Cardholder Account Summary

ERIKA CASTILLO [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$3,232.79	$0.00	$3,232.79

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/19	03/20	PPLN01	24377356079000002454335	FELTS PRINTING AND SIGNS UNION CITY CA	$152.22
03/22	03/23	PPLN01	24793386081000420652212	Adobe Inc 800-8336687 CA	$29.99
03/23	03/25	PPLN01	24943006083400357013894	HYATT REGENCY PORTLAND PORTLAND OR	$29.01
03/23	03/25	PPLN01	24943006083400354825944	HYATT REG PORTLAND F&B PORTLAND OR	$27.60
03/23	03/25	PPLN01	24707806083030040980172	BURANKO CAFE&BAR PORTLAND OR	$38.00
03/25	03/27	PPLN01	24692166085108210962743	TST*MATTS BBQ Portland OR	$24.15
03/26	03/27	PPLN01	24692166085108572421098	SQ *TAHRIR SQUARE Portland OR	$54.05
03/27	03/29	PPLN01	24943006087402796117647	HYATT REGENCY PORTLAND PORTLAND OR	$951.24
03/27	03/29	PPLN01	24943006087402796119353	HYATT REGENCY PORTLAND PORTLAND OR	$951.24
03/27	03/29	PPLN01	24943006087402796119494	HYATT REGENCY PORTLAND PORTLAND OR	$951.24
03/27	03/29	PPLN01	24431066087402800865705	STARBUCKS CONC E PDX PORTLAND OR	$16.00

Cardholder Account Detail Continued

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/26	03/29	PPLN01	24943006086402175910829	2LEVY AT OMCC PORTLAND OR	$8.05

Cardholder Account Summary

DEREJE ALEMAYEHU [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$1,376.64	$0.00	$1,376.64

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/10	03/12	PPLN01	2494301607001018902077 9	HOMEDEPOT.COM 800-430-3376 GA	$33.11
03/11	03/12	PPLN01	2469216607010463450656 9	LOWES #01132* UNION CITY CA	$196.03
03/11	03/13	PPLN01	2494301607101018408235 1	HOMEDEPOT.COM 800-430-3376 GA	$188.26
03/27	03/29	PPLN01	2494300608740279611800 9	HYATT REGENCY PORTLAND PORTLAND OR	$951.24
03/28	03/30	PPLN01	2494300608840337608600 3	HYATT REGENCY PORTLAND 9712221234 OR	$8.00

Cardholder Account Summary

MARK WIELAND [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$1,842.63	$0.00	$1,842.63

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/19	03/20	PPLN01	2475542607973079454846 3	GRAINGER 800-4724643 IL	$45.89
03/19	03/20	PPLN01	2475542607973079460622 0	GRAINGER 800-4724643 IL	$5.86
03/19	03/20	PPLN01	2475542607973079460624 6	GRAINGER 800-4724643 IL	$237.06
03/18	03/20	PPLN01	2494301607801020367366 2	THE HOME DEPOT #1076 BRENTWOOD CA	$14.43
03/19	03/20	PPLN01	2401134607810013201862 2	AMAZON RETA* B50XY6KT2 WWW.AMAZON.CO WA	$174.19
03/20	03/22	PPLN01	2443106608039847921882 9	THE LOCK DOCTOR 510-471-5655 CA	$229.84
03/23	03/25	PPLN01	2494300608340035482464 0	HYATT REG PORTLAND F&B PORTLAND OR	$23.50
03/24	03/26	PPLN01	2494300608440095624713 2	HYATT REG PORTLAND F&B PORTLAND OR	$29.00
03/25	03/27	PPLN01	2469216608510821096282 6	TST*MATTS BBQ Portland OR	$24.00
03/27	03/29	PPLN01	2494300608740279611708 4	HYATT REGENCY PORTLAND PORTLAND OR	$951.24
03/27	03/29	PPLN01	2475542608717087600057 2	PDX GOOD COFFEE 6871118 PORTLAND OR	$10.54
03/27	03/29	PPLN01	2444500608630073082213 8	RED ROBIN NO 92 PORTLAND OR	$16.08
03/27	03/30	PPLN01	2404047608890001265335 8	LAZ PKG OAKLAND OAKLAND CA	$81.00

Cardholder Account Summary

MARK WIELAND [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$1,071.45	$0.00	$1,071.45

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/03	03/04	PPLN01	2475542606373063393028 4	GRAINGER 800-4724643 IL	$767.65
03/04	03/04	PPLN01	2469216606310763630605 1	AMAZON MKTPL*B942E0R20 Amzn.com/bill WA	$16.11
03/05	03/05	PPLN01	2401134606410001326599 1	AMAZON RETA* BP7NH3122 WWW.AMAZON.CO WA	$70.48
03/04	03/05	PPLN01	2469216606310790150878 7	AMAZON MKTPL*BP7NE5AE2 Amzn.com/bill WA	$72.97
03/09	03/10	PPLN01	2475542606973069336128 3	GRAINGER 800-4724643 IL	$15.77
03/09	03/10	PPLN01	2405523606867422548047 9	WALMART.COM 800-925-6278 AR	$128.47

Cardholder Account Summary

MIGUEL BARRETTO [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$4.73-	$10,673.81	$0.00	$10,669.08

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
02/27	03/01	PPLN01	24692166058102694866960	AMAZON MKTPL*B98ZB5Q51 Amzn.com/bill WA	$89.87
03/02	03/03	PPLN01	24692166061106389077309	INTEGRATED DNA TECH 800-328-2661 IA	$1,395.28
03/03	03/03	PPLN01	24692166062106644240261	AMAZON MKTPL*B92EP1SK0 Amzn.com/bill WA	$423.70
03/04	03/05	PPLN01	24692166063107738953693	AMAZON MKTPL*B93XJ8WU0 Amzn.com/bill WA	$40.97
03/04	03/05	PPLN01	24692166063108008259514	AMAZON MKTPL*BE0DA1CE0 Amzn.com/bill WA	$423.70
03/05	03/05	PPLN01	24692166064108623123748	AMAZON MKTPL*BP5IO9P92 Amzn.com/bill WA	$38.75
03/06	03/06	PPLN01	24036296065718962946456	LIFETECHCORP*15480934 800-955-6288 CA	$2,596.09
03/05	03/06	PPLN01	24692166064108901328548	AMAZON MKTPL*BP88Q7G12 Amzn.com/bill WA	$44.51
03/06	03/06	PPLN01	24692166065109448592595	AMAZON MKTPL*BP9H67MM2 Amzn.com/bill WA	$36.89
03/09	03/10	PPLN01	24692166068102901278882	INTEGRATED DNA TECH 800-328-2661 IA	$1,441.66
03/10	03/12	PPLN01	24943016070010203460886	THE HOME DEPOT #1017 HAYWARD CA	$157.26
03/10	03/12	PPLN01	24943016070010203471958	THE HOME DEPOT #1017 HAYWARD CA	$50.00
03/10	03/12		74943016070010203472456	CREDIT VOUCHER THE HOME DEPOT #1017 HAYWARD CA	$4.73-
03/12	03/15	PPLN01	24943016072010202333314	THE HOME DEPOT #1017 HAYWARD CA	$129.40
03/20	03/20	PPLN01	24011346079100037093687	LYFT *RIDE THU 6PM LYFT.COM CA	$7.96
03/20	03/20	PPLN01	24036296079716436168917	LIFETECHCORP*15554609 800-955-6288 CA	$2,339.78
03/19	03/20	PPLN01	24231686079686383142451	SMART AND FINAL 401 HAYWARD CA	$11.38
03/20	03/22	PPLN01	24692166079102721437228	AMAZON MKTPL*B53JP0IY2 Amzn.com/bill WA	$62.88
03/22	03/23	PPLN01	24692166081104482894973	AMAZON MKTPL*B58SF7C41 Amzn.com/bill WA	$78.90
03/23	03/24	PPLN01	24692166082105505189597	AMAZON MKTPL*BG9LU81X2 Amzn.com/bill WA	$68.55
03/23	03/24	PPLN01	24692166082105524335197	AMAZON MKTPL*BG1V921G2 Amzn.com/bill WA	$21.46
03/23	03/24	PPLN01	24692166082105778263830	AMAZON MKTPL*BD0FH59Z0 Amzn.com/bill WA	$199.20
03/25	03/25	PPLN01	24692166084107069868721	AMAZON MKTPL*B57VY8X31 Amzn.com/bill WA	$64.38
03/27	03/29	PPLN01	24943006087402796119437	HYATT REGENCY PORTLAND 9712221234 OR	$951.24

Cardholder Account Summary

JUDITH PIERCE [redacted]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	$0.00	$435.44	$0.00	$435.44

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/02	03/03	PPLN01	24692166061106001453805	AMAZON MKTPL*B90QC1850 Amzn.com/bill WA	$31.15
03/02	03/03	PPLN01	24692166061106308319824	SQ *PLEASANTON DOWNTOWN A gosq.com CA	$154.79
03/04	03/05	PPLN01	24692166063107820595592	AMAZON MKTPL*B96936YB0 Amzn.com/bill WA	$31.15
03/11	03/12	PPLN01	24011346071100037892193	SP FARMSTEADCHEESEWIN 151-08649463 CA	$22.15
03/11	03/12	PPLN01	24765016071676954107316	ALAMEDA NATURAL GROCERY ALAMEDA CA	$66.96
03/13	03/15	PPLN01	24164076072091007109030	TARGET 00011221 SAN MATEO CA	$13.16
03/23	03/24	PPLN01	24036296082744100536966	VISTAPRINT 866-207-4955 MA	$116.08

Finance Charge Summary / Plan Level Information

Plan Name	Plan Description	FCM[1]	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	E	$0.00	0.06024%(D)	21.9900%	$0.00	$0.00	0.0000%	$28,907.97
Cash									
CPLN01 001	CASH	A	$0.00	0.06572%(D)	23.9900%	$0.00	$0.00	0.0000%	$0.00

* Periodic Rate (M)=Monthly (D)=Daily
** includes cash advance and foreign currency fees
[1] FCM = Finance Charge Method
Days In Billing Cycle: 32
APR = Annual Percentage Rate

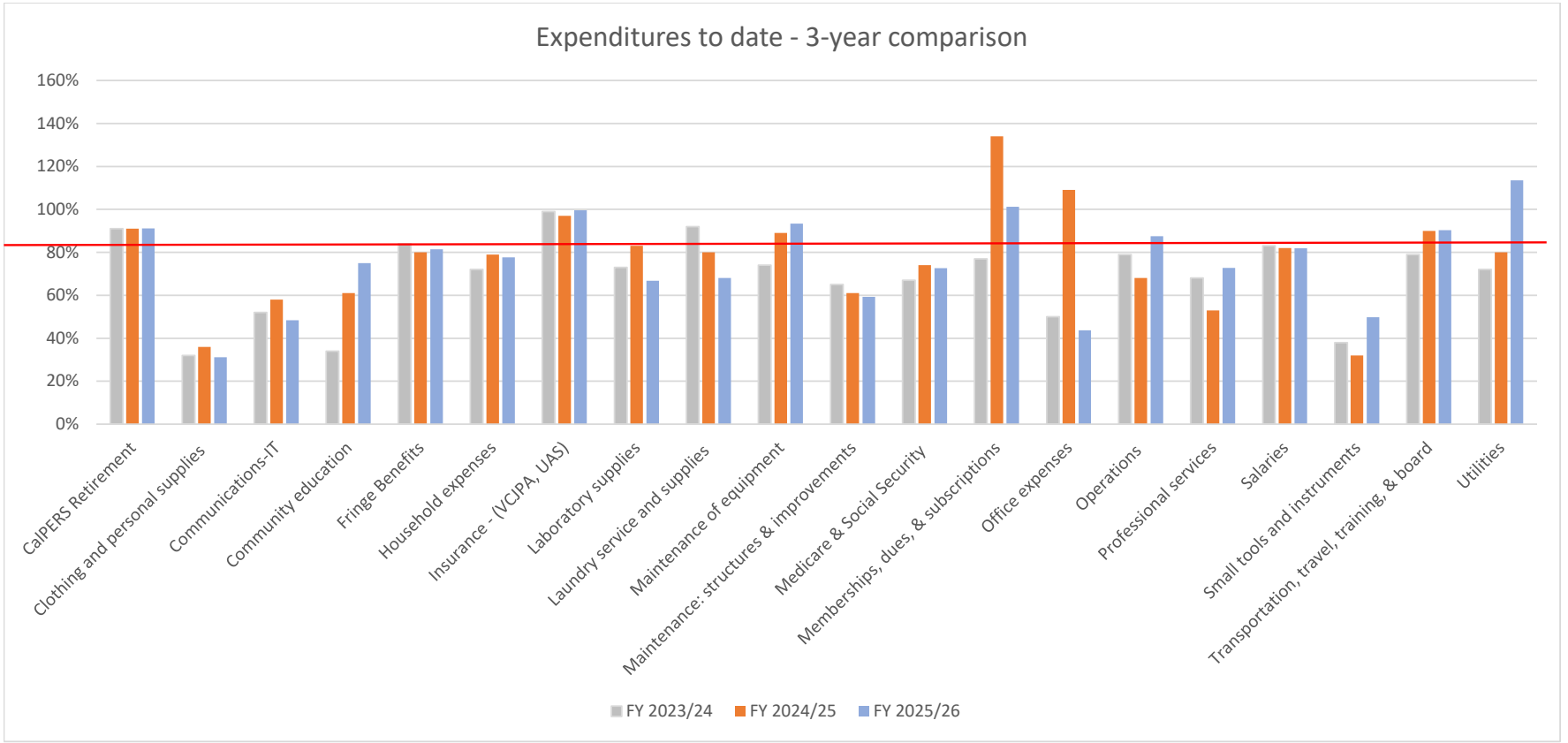
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

Alameda County Mosquito Abatement District
Income Statement
April 30, 2026. (10 of 12 mth, 83%)

REVENUES	Actual 2023/24	Actual 2024/25	Current Month	Year to Date 2025/26	Budget 2025/26	Actual vs Budget
Total Revenue	**$ 5,933,154.64**	**$ 6,072,648.71**	**$ 2,393,332.35**	**$ 6,037,233.10**	**$ 5,859,252.00**	103%

EXPENDITURES	Actual 2023/24	Actual 2024/25 [1]	Current Month [2]	Year to Date 2025/26	Budget 2025/26	Actual vs Budget
Salaries	$ 2,467,139.80	$ 2,772,651.71	$ 253,691.82	$ 2,540,202.45	$3,102,362	82%
CalPERS Retirement	$ 550,197.73	$ 642,174.44	$ 26,895.70	$ 681,840.24	$748,174	91%
Medicare & Social Security	$ 33,316.10	$ 41,023.63	$ 3,509.92	$ 35,428.54	$48,758	73%
Fringe Benefits	$ 609,707.18	$ 647,038.97	$ 55,633.95	$ 601,902.20	$739,477	81%
Total Salaries, Retirement, & Benefits	**$ 3,660,360.81**	**$ 4,102,888.75**	**$ 339,731.39**	**$ 3,859,373.43**	**$4,638,771**	**83%**
Clothing and personal supplies (purchased)	$ 5,152.23	$ 5,265.29	$ 384.62	$ 2,801.47	$9,000	31%
Laundry service and supplies (rented)	$ 14,403.58	$ 15,480.21	$ 1,030.10	$ 11,973.27	$17,600	68%
Utilities	$ 20,058.86	$ 24,086.45	$ 812.36	$ 29,854.88	$26,300	114%
Communications-IT	$ 81,050.81	$ 96,177.28	$ 2,751.24	$ 68,768.46	$141,988	48%
Maintenance: structures & improvements	$ 20,777.24	$ 20,386.45	$ 3,942.24	$ 15,989.73	$27,000	59%
Maintenance of equipment	$ 31,326.10	$ 28,919.62	$ 389.40	$ 23,332.48	$25,000	93%
Transportation, travel, training, & board	$ 129,998.25	$ 123,545.44	$ 20,558.88	$ 103,465.27	$114,525	90%
Professional services	$ 99,674.72	$ 108,488.78	$ 5,637.04	$ 93,183.16	$128,080	73%
Memberships, dues, & subscriptions	$ 22,113.94	$ 38,951.94	$ -	$ 40,496.00	$40,000	101%
Insurance - (VCJPA, UAS)	$ 209,342.00	$ 196,831.00	$ -	$ 230,409.00	$231,529	100%
Community education	$ 37,729.24	$ 57,197.03	$ 7,542.44	$ 37,474.87	$50,000	75%
Operations	$ 304,478.37	$ 297,510.58	$ 30,945.03	$ 265,895.69	$304,000	87%
Household expenses	$ 20,057.16	$ 21,734.78	$ 2,802.46	$ 18,030.76	$23,200	78%
Office expenses	$ 9,974.95	$ 13,509.73	$ 356.65	$ 4,155.34	$9,500	44%
Laboratory supplies	$ 139,128.04	$ 135,143.14	$ 11,963.77	$ 90,657.74	$135,800	67%
Small tools and instruments	$ 1,644.91	$ 1,365.22	$ 15.77	$ 1,244.46	$2,500	50%
Total Staff Budget	**$ 1,146,910.40**	**$ 1,184,592.94**	**$ 89,132.00**	**$ 1,037,732.58**	**$1,286,022**	**81%**
Total Operating Expenditures	**$ 4,807,271.21**	**$ 5,287,481.69**	**$ 428,863.39**	**$ 4,897,106.01**	**$5,924,793**	**83%**

1 - As of June 30, 2025.
2 - Total Operating Expenditures in current month may not match the check register due to accounts receivable, petty cash transactions, and transactions related to the previous fiscal year.



The red line indicates the estimated percentage of the budget that should be expended at this point in the fiscal year (83%).
CalPERS Retirement, Insurance, and Memberships, dues & subscriptions are paid upfront at the beginning of the fiscal year.

Alameda County Mosquito Abatement District
Investment, Reserves, and Cash Balance Report
April 30, 2026. 10 of 12 mth, 83%)

Account #	Investment Accounts	Beginning Balance	Deposits	Withdrawals	Earnings [1]	Ending Balance
1004	LAIF	$ 119,515.56	$ -	$ -	$ 1,170.20	$ 120,685.76
1005	OPEB	$ 5,493,298.01	$ -	$ -	$ 214,511.92	$ 5,707,809.93
1006	VCJPA Member Contingency [2]	$ 379,195.00	$ -	$ -	$ -	$ 379,195.00
1012	PARS: Pension Stabilization [3]	$ 3,402,257.40	$ -	$ -	$ (108,214.72)	$ 3,294,042.68
1014	California CLASS: Operational Fund [4]	$ 3,621,559.06	$ -	$ (428,443.54)	$ 10,527.59	$ 3,203,643.11
1015	California CLASS: Repair and Replace Fund [5]	$ 3,917,055.49	$ -	$ (4,206.07)	$ 11,877.07	$ 3,924,726.49
1017	California CLASS Enhanced: Public Health Emergency Fund	$ 515,389.77	$ -	$ -	$ 1,584.49	$ 516,974.26
1018	California CLASS Enhanced: District Contingency Fund	$ 2,115,630.77	$ -	$ -	$ 6,504.14	$ 2,122,134.91
1019	CAMP: New Asset & Large Project Fund	$ 125,975.19	$ -	$ -	$ 391.73	$ 126,366.92
	Total	**$ 19,689,876.25**	**$ -**	**$ (432,649.61)**	**$ 138,352.42**	**$ 19,395,579.06**

	Cash Accounts	Beginning Balance	Withdrawals	Activity	Ending Balance
1003	County Account	$ 173,312.17	$ -	$ 2,393,332.35	$ 2,566,644.52
1020	Five Star Bank (Transfer Account) *	$ 239,889.99	-	-	$ 280,072.25
1021	Five Star Bank (Payroll Account) *	$ 122,926.80	-	-	$ 122,163.78
1022	Petty Cash	$ 163.74	$ -	$ (49.81)	$ 113.93
	Total	**$ 536,292.70**			**$ 2,968,994.48**

1 - Earnings are booked as unrealized gains/losses. These earnings would not be recognized as "realized" gains/losses until the accounts are liquidated.
2 - VCJPA Member Contingency balance is as of December 31, 2025.
3 - PARS - Pension Stabilization balance is as of March 31, 2026.
4 - $428,443.54 transferred from the CA CLASS: Operational Fund to Five Star Bank for April expenditures.
5 -$4,206.07 transferred from the CA CLASS: Repair and Replace Fund to Five Star Bank for capital asset purchases.
* - Ending balance differs from beginning balance due to checks clearing the account.

Alameda County Mosquito Abatement District
Balance Sheet Comparison
April

ASSETS	4/30/2026	4/30/2025	4/30/2024
Current Assets			
Bank of America payroll [1]	$ -	$ -	$ 141,639.25
County	2,566,644.52	2,446,204.05	2,400,458.25
Cash with LAIF	120,686.76	115,719.29	110,568.55
VCJPA- Member Contingency	379,195.00	336,259.00	321,595.00
CAMP - Capital Reserve Fund [2]	-	369.22	351.39
PARS	3,294,042.68	3,055,816.30	2,512,554.31
Five Star Bank - Transfer account	238,034.65	251,496.05	201,856.25
Five Star Bank - Payroll account	122,164.42	131,799.42	-
California CLASS: Public Health Emergency Fund [3]	-	-	2,005.71
California CLASS: Operational Fund	3,203,643.11	2,843,151.02	3,139,117.58
California CLASS: Repair and Replace Fund	3,924,726.49	3,716,098.94	3,291,421.23
California CLASS: Operating Reserve Fund [4]	-	-	7,772.16
California CLASS Enhanced: Public Health Emergency Fund	516,974.26	529,274.47	543,635.75
California CLASS Enhanced: District Contingency Fund	2,122,134.91	2,224,661.30	2,106,596.08
CAMP: New Project & New Assets Fund [2]	126,366.92	-	-
Petty cash	498.93	359.96	477.06
Total Current Assets	**16,615,112.65**	**15,651,209.02**	**14,780,048.57**
Property and Equipment			
Acc Dep - equipment	(1,813,681.00)	(1,850,929.00)	(1,737,755.00)
Acc Dep - stru & improv	(3,066,026.00)	(2,952,544.00)	(2,833,179.00)
Construction in progress	-	-	533,630.82
Equipment	2,419,660.44	2,311,434.11	1,912,182.59
Structure/improvement	5,486,746.00	5,460,618.00	4,760,618.00
Land	61,406.00	61,406.00	61,406.00
Total Property and Equipment	3,088,105.44	3,029,985.11	2,696,903.41
Other Assets			
Net OPEB Asset	1,834,317.00	1,696,641.00	1,199,826.00
Total Other Assets	1,834,317.00	1,696,641.00	1,199,826.00
Total Assets	**$ 21,537,535.09**	**$ 20,377,835.13**	**$ 18,676,777.98**
LIABILITIES AND CAPITAL			
Current Liabilities			
Accounts payable	$ 205,009.06	$ 246,758.06	$ 165,370.36
Acc payroll/vacation	270,305.53	237,815.12	210,892.93
Def inflow - 75	446,445.00	456,612.00	667,236.00
Def inflow pen defer GASB 68	56,801.00	143,333.00	272,874.00
Defer outflow pen cont GASB 68	(1,487,647.00)	(1,873,501.00)	(1,900,029.00)
Net pension liability GASB 68	4,693,033.00	4,694,889.00	4,327,920.00
Total Current Liabilities	$ 4,183,946.59	$ 3,905,906.18	$ 3,744,264.29
Total Liabilities	**4,183,946.59**	**3,905,906.18**	**3,744,264.29**
Capital			
Designated fund balances	4,011,139.17	4,134,634.17	3,851,684.55
Investment in general fixed as	11,715,842.44	10,488,439.90	8,970,984.88
Net Income	1,626,606.89	1,848,854.88	2,109,844.26
Total Capital	17,353,588.50	16,471,928.95	14,932,513.69
Total Liabilities & Capital	**$ 21,537,535.09**	**$ 20,377,835.13**	**$ 18,676,777.98**

1 - Bank of America account closed July 2024.
2 - The Board approved renaming the CAMP: Capital Reserve Fund to the CAMP: New Asset & Large Project Fund. CAMP cannot change existing fund names due to audit and compliance requirements, so a new account was created, the funds were transferred, and the original Capital Reserve Fund was closed.
3- California CLASS: Public Health Emergency Fund closed June 2024.
4- California CLASS: Operating Reserve Fund closed July 2024.

23187 Connecticut Street
Hayward, CA 94545

T: (510) 783-7744
F: (510) 783-3903

acmad@mosquitoes.org

Trustee Anniversary Recognition:

Background:

ACMAD is pleased to recognize and thank the following Trustees on their anniversaries in May.

Trustee	City	Years of Service	Anniversary Date
George Syrop	Hayward	3	May 16th
John Bauters	Emeryville	2	May 7th

23187 Connecticut Street
Hayward, CA 94545

T: (510) 783-7744

acmad@mosquitoes.org

MONTHLY STAFF REPORT – 1147

OPERATIONS REPORT

In April, the full transition from our fall/winter mosquito species to our spring/ summer species occurred. Intermittent rainfall had both benefits and drawbacks for operations staff. There was enough rain to flush storm drains and to keep creeks and canals flowing. However, it refilled numerous marshes, grassy depressions, vernal pools, and various backyard sources. Flushed and flowing areas slowed the progression of both *Culex pipiens* and *Culex tarsalis* in these sources, but the refilling of marshes and vernal pools provided *more* habitat for *Cx. tarsalis* and *Culex erythrothorax.* All three species are potential vectors of West Nile virus (WNV), and their control will be a focus for months to come using backpacks, by hand, and with our drone. A new location in Fremont received its first treatment by drone, and more sites are in the works to utilize this important treatment tool in the near future.

Another drawback to the month's rainfall was that it rendered many dirt levees undrivable. Another of our spring/summer mosquitoes, *Aedes dorsalis* breeds in tidal salt marshes after high tide events. One such event occurred during the month and over 100 acres were rendered inaccessible due to wet conditions. Operations staff treated larvae of this mosquito in all the tidal marshes they could access; fortunately, adult mosquito trapping indicated that few adults of this aggressive, day-biting mosquito entered the environment. All high tide events will be closely monitored into October for this species.

No new detections of the invasive mosquito, *Aedes aegypti* were made by ACMAD operations or by our lab. There was one crow found in Newark that tested positive for WNV, but no mosquitoes were positive this month. Extensive monitoring for both invasive mosquitoes and mosquitoes that can vector WNV will be the focus of ACMAD efforts in the months to come.

Requests for service received from the public in April totaled one hundred and sixteen, well below the ten-year average for the month. Please refer to the charts and graphs below.

Field Operations Supervisor

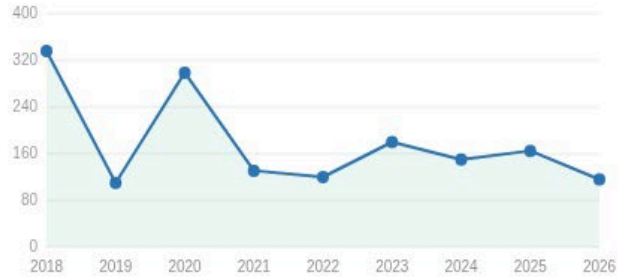
Joseph Huston

Alameda County Mosquito Abatement District — Service Request Report

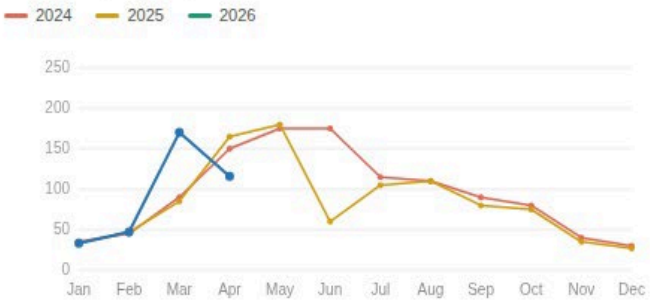
APRIL 2026 · MONTHLY SUMMARY

APRIL SR COUNT	10-YEAR MIN	10-YEAR MAX	10-YEAR AVG
116	27	336	178.6

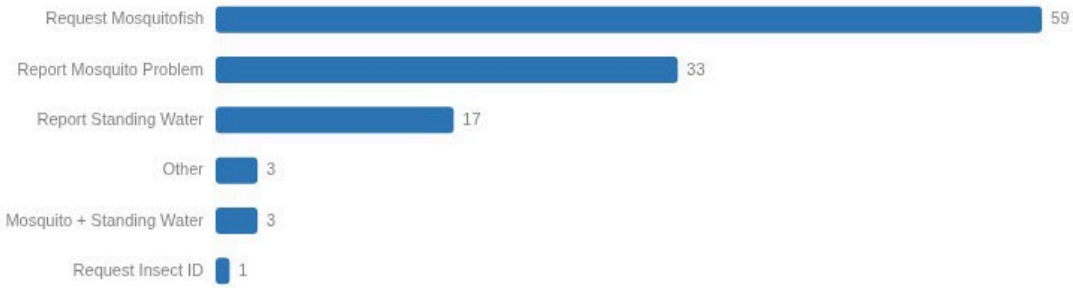
April SRs by year — 10-year history



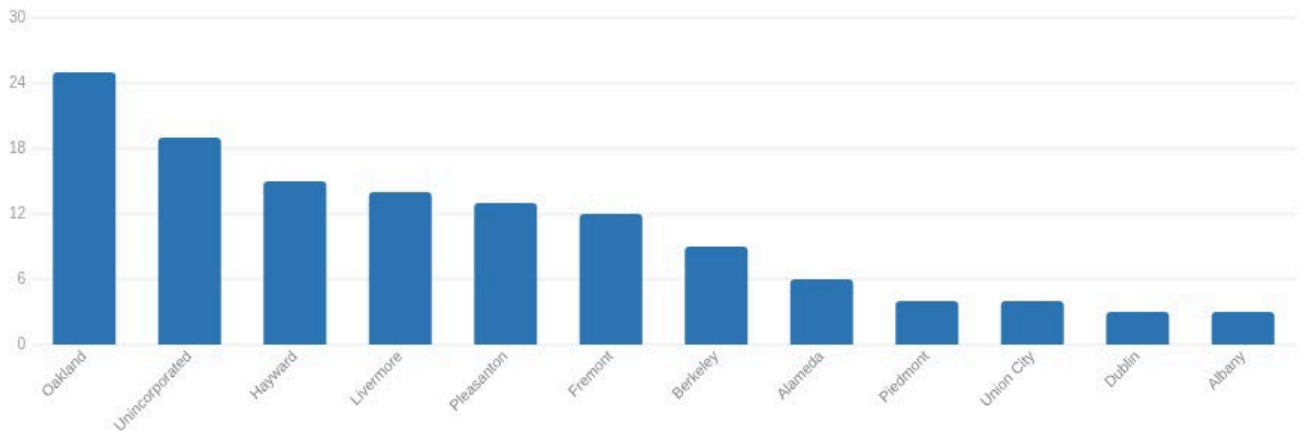
Year-over-year comparison

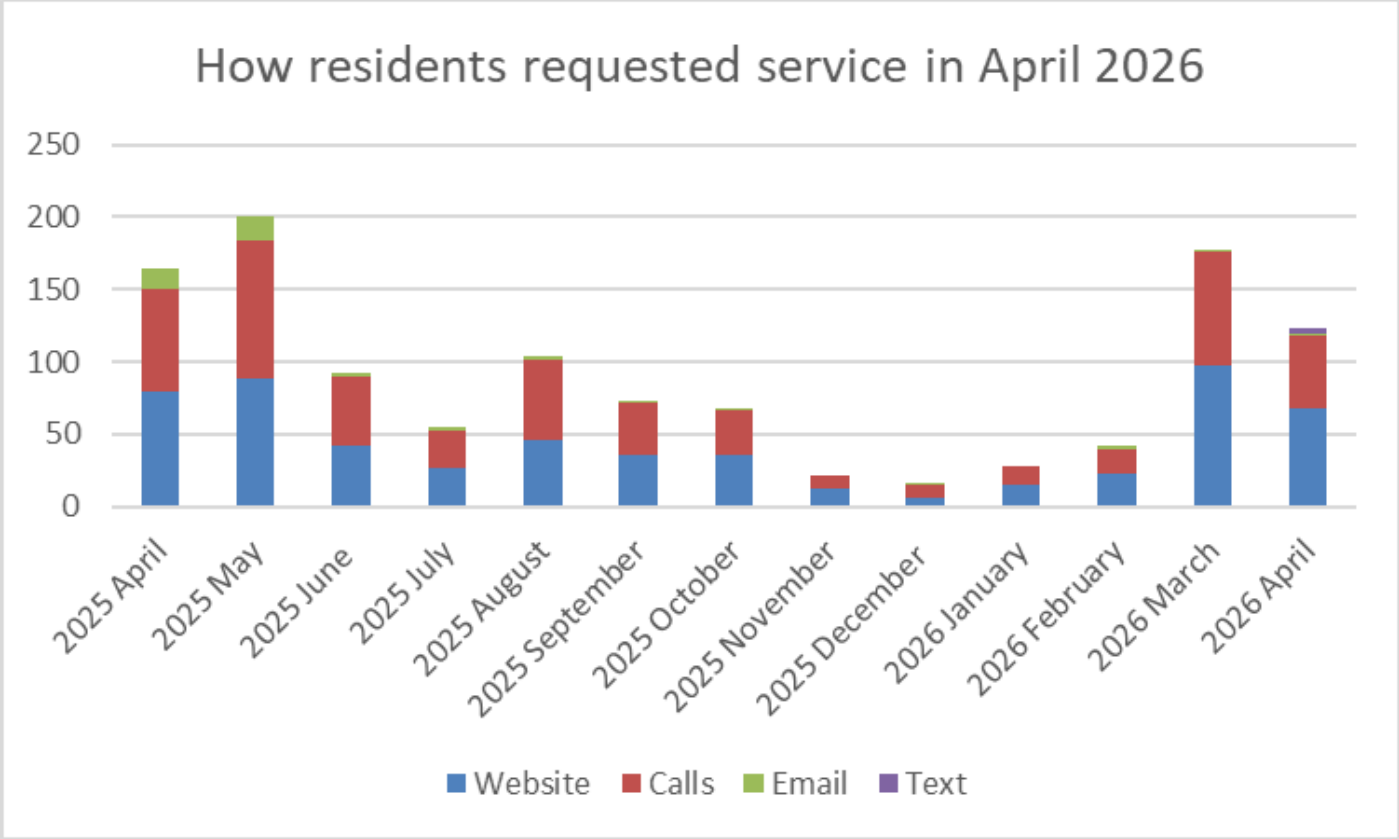


April count by SR type



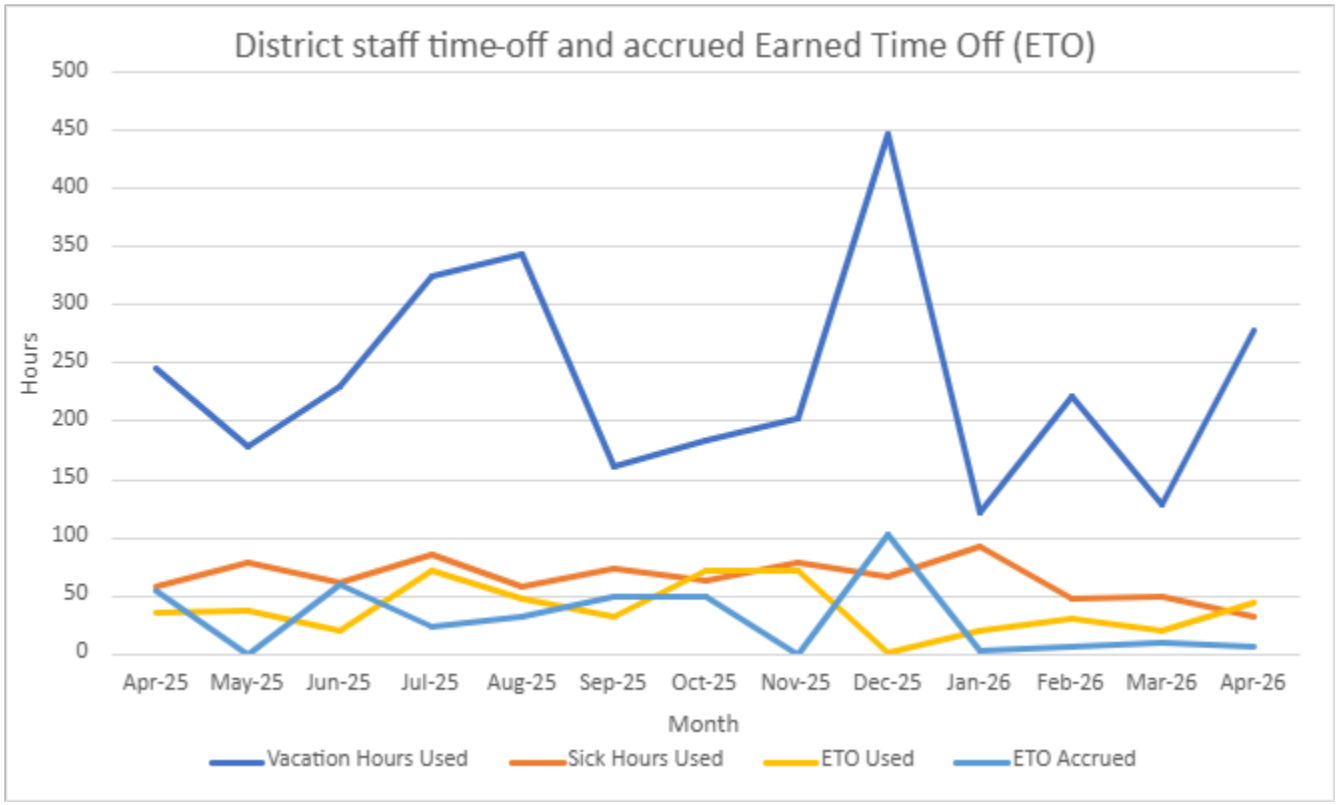
April SRs by city





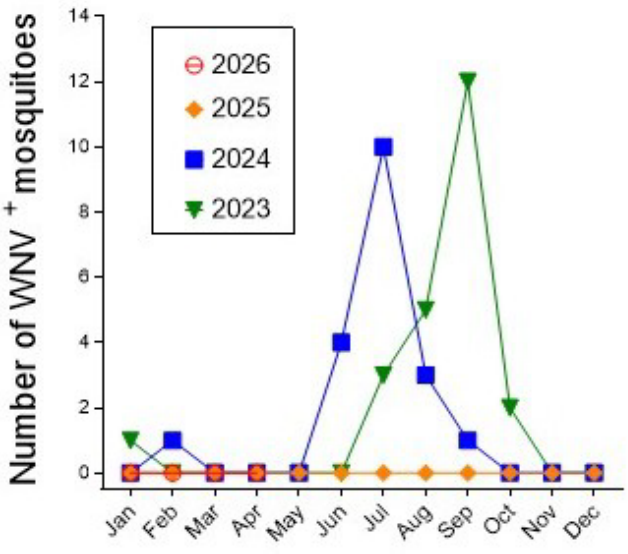
The uptick in emails and text messages is likely due to a postcard ACMAD sent to residences that have been contacted in the past five years due to an unmaintained pool on the property. The postcard encouraged residents to contact the District to update on the status of the pool, and if they needed a treatment or mosquitofish.

Data for how residents learned about ACMAD's services was not collected for Service Requests taken by Ally during April. As a result, the graph is not included in this month's report.

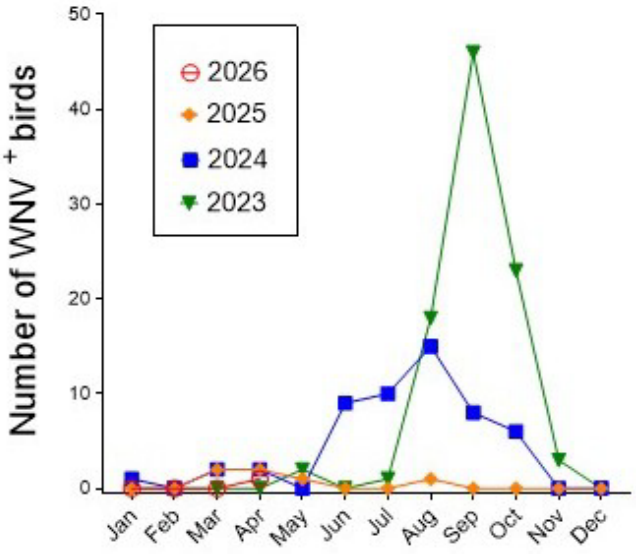


WNV Activity Report

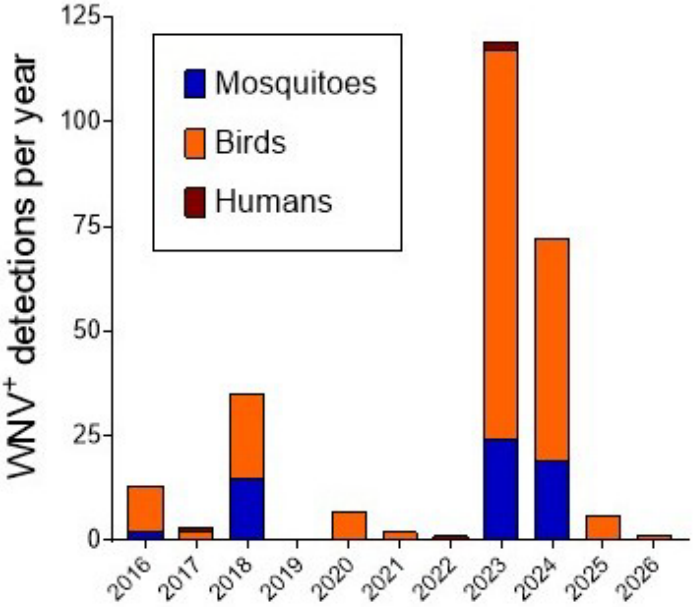
Monthly counts of WNV-positive mosquitoes in Alameda County



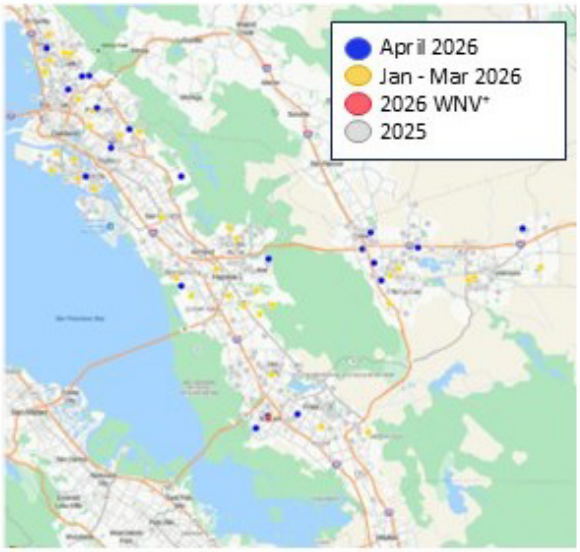
Monthly counts of WNV-positive birds in Alameda County



West Nile virus trends in Alameda County: 2016 - 2026 YTD



Dead Bird Collection and WNV Detections: 2024 – 2026 YTD



A. LABORATORY

1. Executive Summary

Surveillance in April 2026 indicates Alameda County remained in an early-season mosquito activity period, with total adult mosquito collections increasing compared with March. However, this increase was largely due to greater sampling effort. Trap nights increased from 243 in March to 310 in April, while average abundance decreased from 100.2 to 93.7 mosquitoes per trap night.

Species composition shifted notably between months. March collections were dominated by *Culex erythrothorax*, *Culex tarsalis*, and *Aedes washinoi*. In April, *Aedes washinoi* became the dominant species, accounting for nearly half of all adults collected. Total *Culex* abundance declined by approximately 19.5 percent, while native *Aedes* abundance more than doubled. One crow that was collected in Newark tested positive for West Nile virus. No *Aedes aegypti* were detected in the March or April.

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2. Key April Metrics

Adult mosquito surveillance in April continued to document early-season activity across the county, with a shift from *Culex*-dominated collections toward greater native *Aedes* abundance. While April produced a higher total catch, abundance per trap night declined due to increased trapping efforts in April.

Table 1. Adult mosquito surveillance metrics

Metric	April 2026	March 2026	Change (%)
Trap nights	310	243	+ 27.6
Total adults collected	29,061	24,353	+ 19.3
Average abundance	93.7 mosquitoes / trap	100.2 mosquitoes / trap	- 6.5
Zero-catch collections	7.5%	6.7%	+ 0.8

3. Weather and Environmental Correlates

Warmer spring temperatures likely supported continued early-season mosquito emergence, although abundance trends differed among mosquito species groups.

- Temperature Influence. Warmer spring conditions likely supported continued adult flight activity and emergence. However, the decline in average mosquitoes per trap night suggests that the higher April total was not simply a broad increase in adult density.
- Marsh-associated *Aedes*. Salt marsh-associated *Aedes dorsalis* and *Aedes squamiger* remained a small component of the total catch despite several spring high tide events that inundated marsh habitats and triggered marsh-*Aedes* egg hatching (representing only 0.35 percent of the April total catch).
- Seasonal transition signal. April collections show continued transition into spring activity, but not a simple across-the-board increase. Native *Aedes* increased sharply, while *Culex* and *Culiseta* abundance declined relative to March.

4. Arbovirus Surveillance

West Nile virus, St. Louis encephalitis virus, and Western equine encephalitis virus activity remained low during April 2026. One West Nile virus positive crow was detected in Newark. No arboviruses were detected in mosquito pools.

- Testing Volume. 8 birds and 106 mosquito pools were tested in April.
- Results. One crow collected in Newark tested positive for West Nile virus. All mosquito pools tested negative for arboviruses.
- Public Health Implication. The positive bird indicates early-season West Nile virus activity is present in the county, although there is currently no evidence of widespread viral amplification in mosquito populations. Overall public health risk remains low but may increase as temperatures continue to rise and if vector abundance increases.

5. Native Mosquitoes

Species composition shifted notably from March to April.

- Overall abundance. Total adult mosquitoes increased from 24,353 in March to 29,061 in April, a 19.3 percent increase. However, trap-normalized abundance decreased from 100.2 to 93.7 mosquitoes per trap night (Figure 1).
- Dominant species. *Aedes washinoi* was the dominant April species, increasing from 6,106 adults in March to 14,273 in April. It accounted for 49.1 percent of all adults collected in April (Figures 2 and 3).
- *Culex* species. Total *Culex* abundance decreased from 15,477 in March to 12,461 in April, a 19.5 percent decline. *Culex tarsalis* increased from 6,589 to 7,663, but *Culex erythrothorax* declined sharply from 8,386 to 3,989 (Figure 3).
- *Culiseta* species. *Culiseta* abundance decreased from 2,376 in March to 1,819 in April. The largest decline was in *Culiseta inornata*, which dropped from 865 to 71 adults, indicating a transition from spring to summer mosquito species.
- Spatial patterns. Fremont, San Leandro, Union City, and Hayward accounted for most April collections (Figure 4).

Table 2. Dominant species comparison

Species	April 2026 (# of mosquitoes)	March 2026 (# of mosquitoes)	Difference (%)
Aedes washinoi	14,273	6,106	+ 133.8
Culex tarsalis	7,663	6,589	+ 16.3
Culex erythrothorax	3,989	8,386	- 52.4
Culiseta incidens	1,371	1,326	+ 3.4
Culex pipiens	808	502	+ 61.0
Culiseta inornata	71	865	- 91.8

6. *Aedes aegypti* Update

No *Aedes aegypti* were detected in April. The laboratory began implementing a grid-based trapping strategy to better determine the extent to which *Aedes aegypti* may be present in Alameda County. Under this approach, inhabited areas of the county have been divided into 960 grids, each measuring 0.5 square miles, with one trap placed in each grid (Figure 5). After all grids have been sampled once, the lab will repeat the process using a different trap location within each grid to improve coverage and reduce site-specific sampling bias.

This strategy is intended to provide a more systematic assessment of *Aedes aegypti* distribution across the county, rather than relying only on complaint-based or historically targeted surveillance. Continued grid trapping will help determine whether *Aedes aegypti* remains undetected, is present at very low levels, or is established in localized areas.

Lab Figures

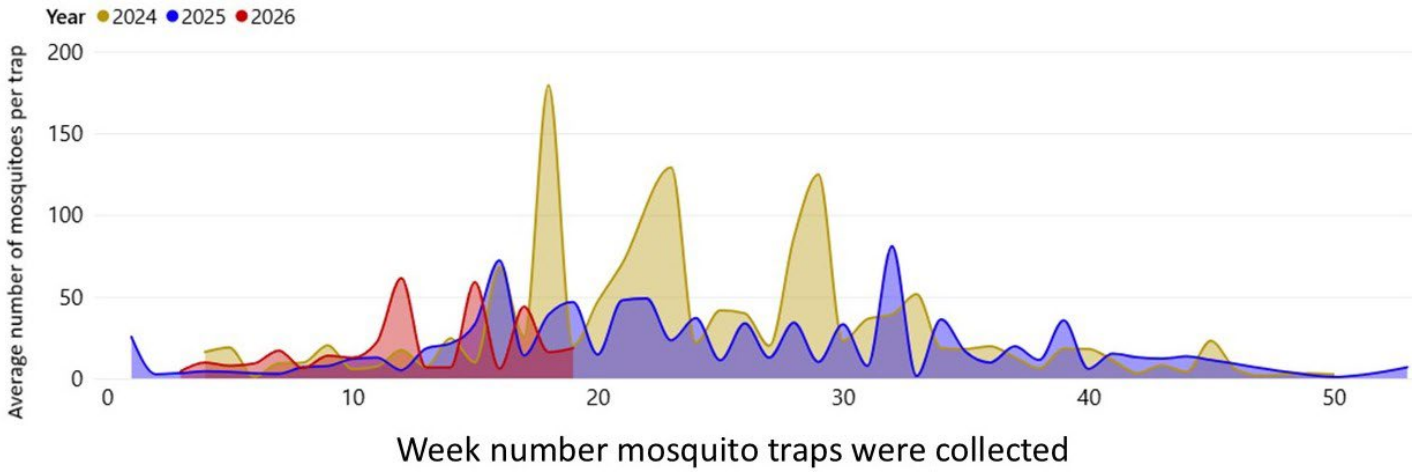


Figure 1. The average number of female mosquitoes captured by week for 2024, 2025 and 2026.

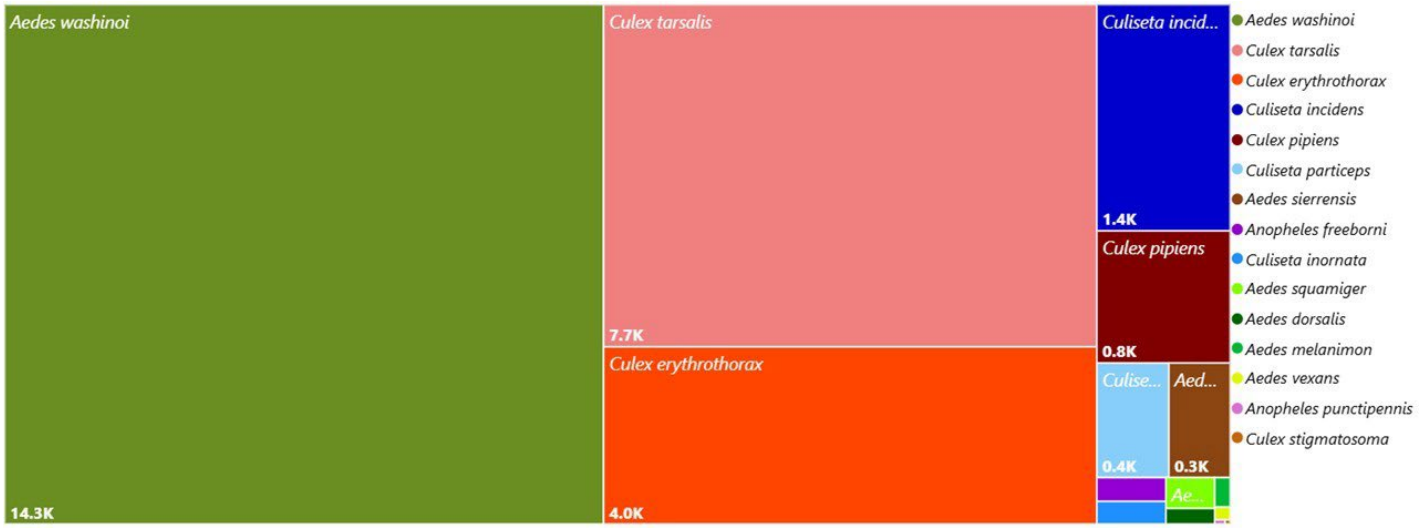


Figure 2. Species composition of adult female mosquitoes collected in CO_2-baited traps this month. Tile size in the treemap reflects each species' relative abundance, and the values in the lower left corner of each tile indicates the number of individuals collected.

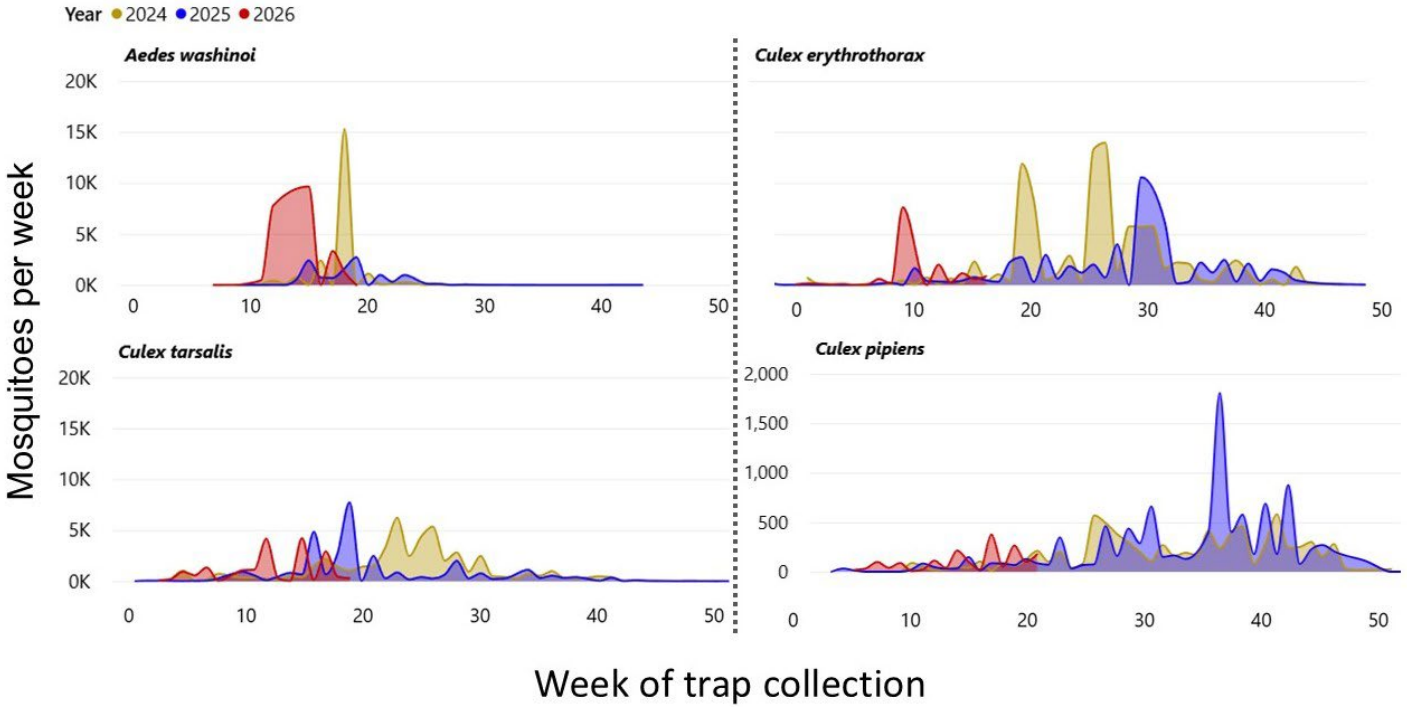
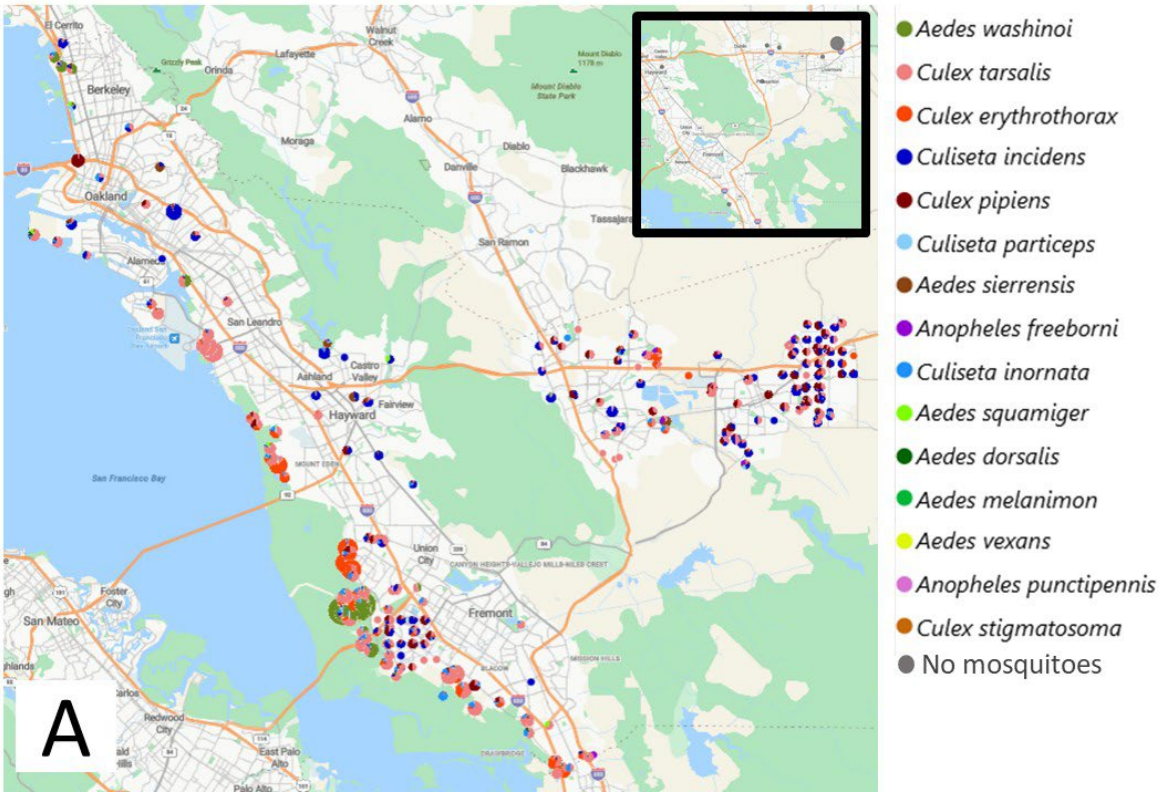


Figure 3. Weekly abundance of important mosquito species during 2024, 2025 and 2026.



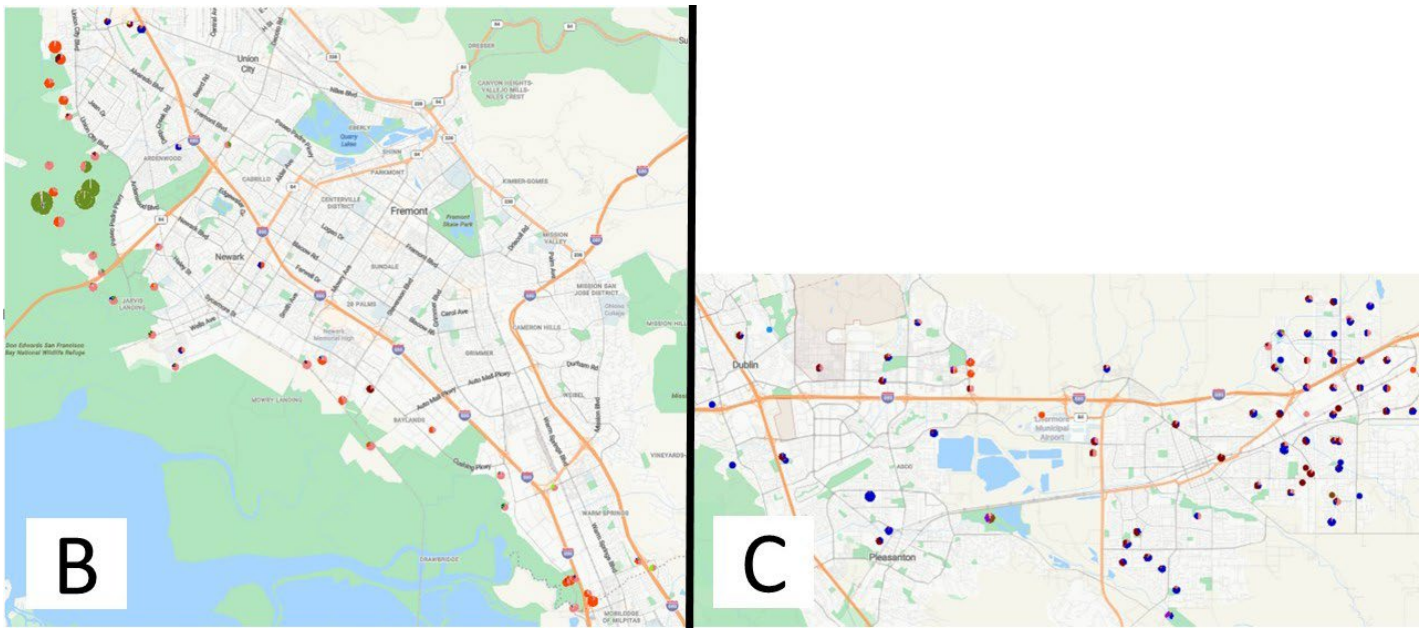


Figure 4. Mosquito species by trap site using EVS CO_2 traps. Pie charts show the proportional species composition at each trap site, with colors corresponding to mosquito species. Pie size reflects relative mosquito abundance at each trap site. Panel **A** shows the full county; **B** and **C** zoom into the southern and eastern regions of the county. Grey ellipses mark traps that caught no mosquitoes. For panels B and C, traps within 1.5 miles were combined for clarity.

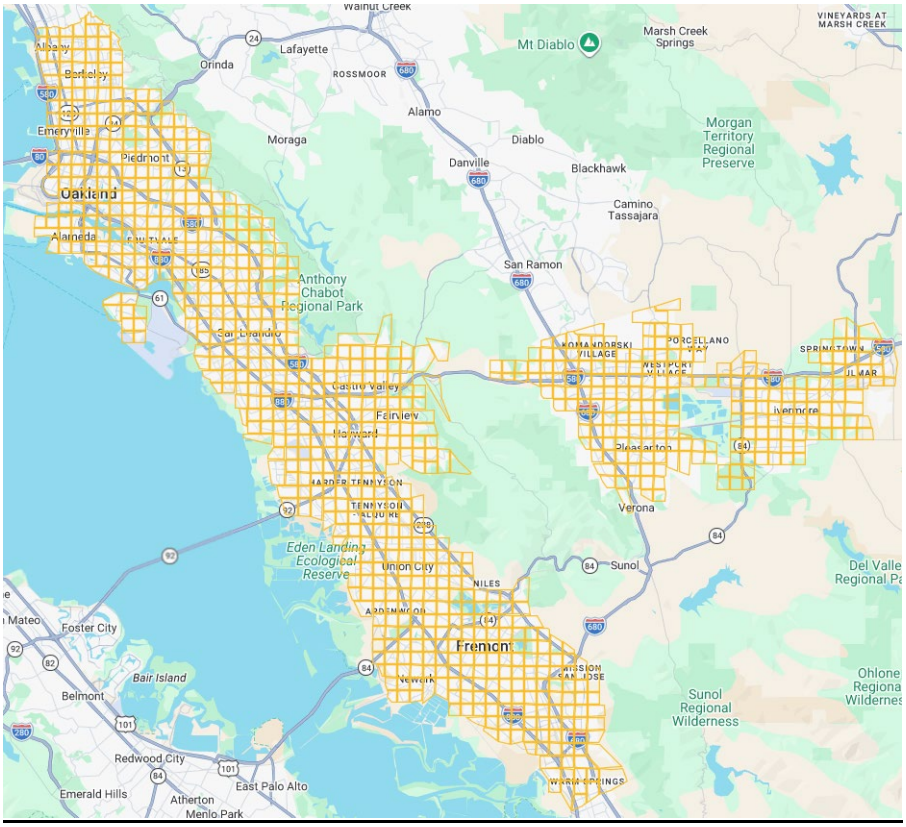
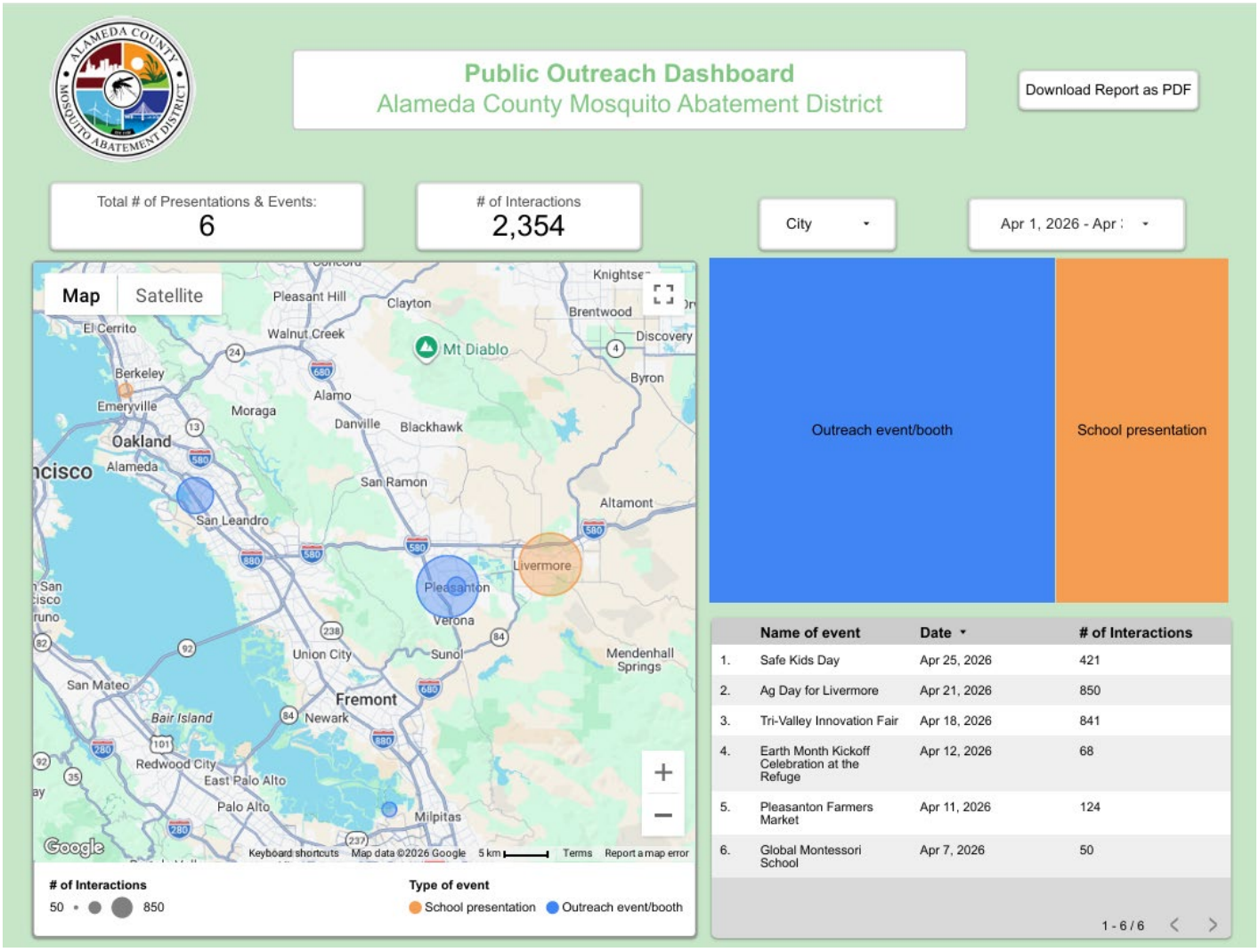


Figure 5. Grid-based *Aedes aegypti* surveillance trap network in Alameda County. Orange polygons represent the countywide surveillance grid system used for *Aedes aegypti* monitoring. Alameda County's inhabited areas were divided into 960 grids, each approximately 0.5 square miles, with one trap assigned to each grid.

B. OUTREACH AND ENGAGEMENT



	Name of event	Date	# of Interactions
1.	Safe Kids Day	Apr 25, 2026	421
2.	Ag Day for Livermore	Apr 21, 2026	850
3.	Tri-Valley Innovation Fair	Apr 18, 2026	841
4.	Earth Month Kickoff Celebration at the Refuge	Apr 12, 2026	68
5.	Pleasanton Farmers Market	Apr 11, 2026	124
6.	Global Montessori School	Apr 7, 2026	50

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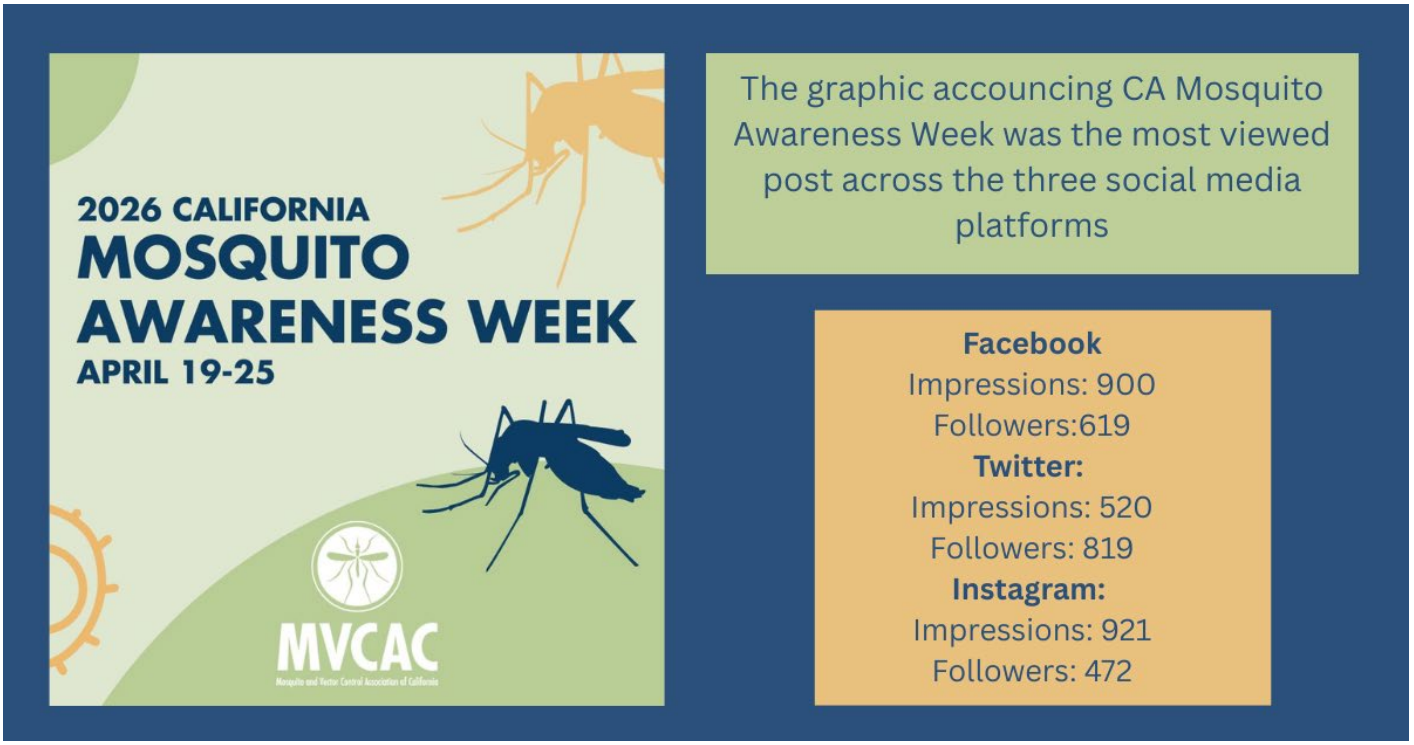
Photo Collage
Top left: Judith Pierce at Safe Kids Day next to CalTrans safety mascot**.**
Middle left: Liz Martinez showing larvae to kids at Livermore Ag Day.
Bottom left: Danny Sharkey at the Pleasanton Farmers Market.
Top right: Neil Campbell showing larvae to students at Global Montessori Elementary in Berkeley.
Bottom right: Eric Moyung at the Earth Month Celebration at the Don Edwards Refuge.

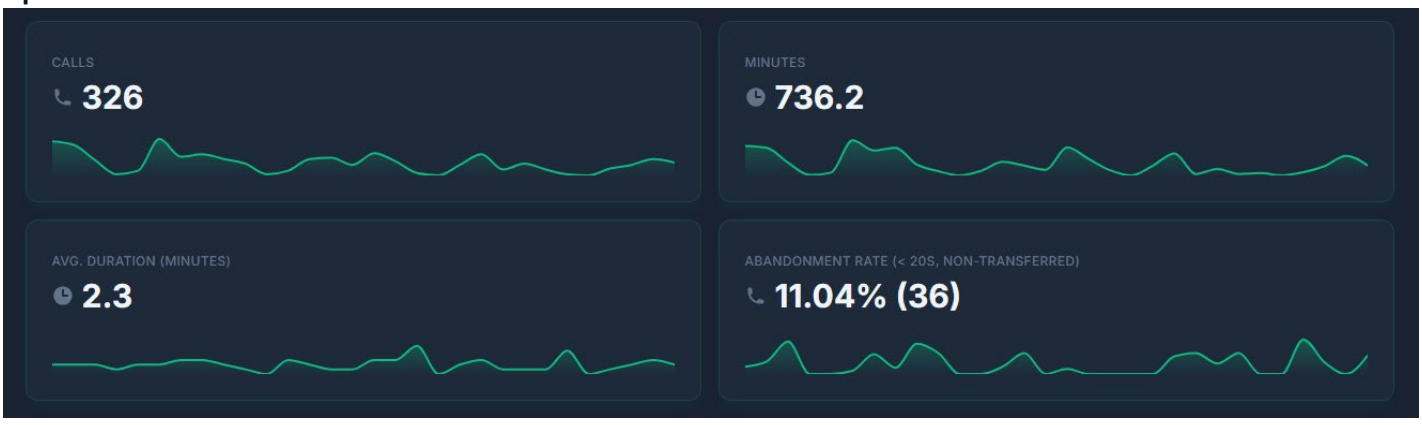
Social Media



Virtual Phone System

- Ally, Our AI assistant answered 100% of all 326 calls made to the District in April.
- The 11.04% abandonment rate is primarily from spam calls and unsolicited vendors that hang up.
- Not all calls that come through Ally are turned into Service Requests.
- April was the first full month for Ally taking Service Requests. Some calls listed below were the result of testing.

April 2026:



*** Note: Average Duration is the time that Ally picks up the call to the time she transfers to a person or voicemail.**

C. **REGULATORY UPDATE**

Reports and Permits

- Nothing to report.

Project Design Engagements[1]

- Nothing to report.

Interagency Collaborations[2]

- ACMAD was a signatory on the Wetlands Regional Monitoring Program Letters of Support to the Environmental Protection Agency for:
    - the Delta Conservancy's proposal "**Delta Dashboard: Coordinated tracking of ecosystem projects in the Sacramento-San Joaquin Delta and Suisun Marsh.**"
    - the Central Coast Wetland Group's proposal to advance the development of the Monterey Bay Regional Monitoring Program, and develop a new basemap of coastal habitats to track change over time.
    - the San Francisco Estuary Partnership, "Developing Wetland Indicators of Cultural Significance to Tribes & Data Sharing Framework."
- ACMAD was a signatory on the Hayward Area Shoreline Planning Agency Letter of Support and also sent an ACMAD Letter of Support for the Hayward Area Recreation Park District's Sea-Level Adaptation Grant from the CA Ocean Protection Council.

[1] *The following activities contribute to ACMAD's 2024-2026 Strategic Plan Goals to "Ensure projects that will help the shoreline be more resilient to climate change impacts include in the design and monitoring plan language that addresses the risks of mosquito production." (2025)*

[2] *The following activities contribute to ACMAD's 2024-2026 Strategic Plan Goals to "Establish new agency partnerships that should be leveraged to amplify our mission of mosquito control." (2025)*