



Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

TRUSTEES (TERM ENDING):

President: Bob Williams, Santa Barbara County
(12/31/26)

Vice-President: Joe Franken, City of Carpinteria
(1/31/25)

Secretary: Dr. Hugh Rafferty, Santa Barbara County
(12/31/27)

Dr. Charles Blair, Santa Barbara County (12/8/27)

Dr. Teri Jory, City of Santa Barbara (01/05/25)

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

Barbara Silver, Santa Barbara County (10/10/26)

Danica Taber, City of Goleta (1/1/28)

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

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

2450 Lillie Avenue, Summerland, CA 93067.

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

MEETING OF THE BOARD OF TRUSTEES

THE BOARD MEETING WILL BE HELD IN ROOM 18 AT THE SANTA BARBARA COMMUNITY COLLEGE WAKE CENTER CAMPUS LOCATED AT 300 N. TURNPIKE RD., SANTA BARBARA, CA 93111. MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT CAN ATTEND IN PERSON AT THE MEETING LOCATION OR ACCESS THE MEETING BY USING THE FOLLOWING LINK: <https://us02web.zoom.us/j/87683442977> (MEETING ID: 876 8344 2977; PASSCODE: 549916; DIAL IN FOR AUDIO ONLY: 1-669-900-6833 or 1-669-444-9171, ID: 876 8344 2977#). PERSONS WITH A DISABILITY WHO REQUIRE REASONABLE MODIFICATION OR ACCOMMODATION TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT SHOULD CONTACT THE DISTRICT AT 805-969-5050 OR INFO@MVMDISTRICT.ORG FOR INSTRUCTIONS ON HOW TO ACCESS THE MEETING.

DECEMBER 12, 2024, 1:00 PM

AGENDA

1. ROLL CALL

2. CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS

Per Government Code § 54953(f), less than a quorum of Board members may on a limited basis videoconference to Board meetings for just cause or emergency circumstances.

3. CONFIRMATION OF AGENDA

4. STAFF ANNOUNCEMENTS regarding District business

- A. Trustee Silver is past due on required AB 1825 Harassment Prevention and AB 1234 Ethics trainings.

5. CORRESPONDENCE

- A.** Notice of Public and Alternate Public Member Vacancy on the Santa Barbara Local Agency Formation Commission. (Page 3)
Anyone who is interested in serving on the LAFCO Commission is encourage to apply by 5:00 PM, December 16, 2024.

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

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

- A.** Approval of the Minutes of the November 14, 2024 Regular Board Meeting (Page 6)
- B.** Approval of the November Disease Surveillance Reports (Page 9)
- C.** Approval of the November District Operations Reports (Page 13)

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

- A.** Accept and file the November Financial Statements for County Fund 4160 (Page 14)
- B.** Accept and file the November Disbursement Reports (Page 19)
- C.** Accounts receivable contracts' status (5909 Misc. Revenue) (Page 24)
- D.** Update on District building repair and improvement projects.
- E.** Update on the District's response to a request by the California Coastal Commission for an assessment of the environmental and ecological impacts of the use of the District's Argo amphibious vehicle within the Goleta Slough.
- F.** Update on the District's public outreach efforts.
 - i. Meeting with local PR firm Two Trumpets.
 - ii. Search for volunteers to be interviewed for a public outreach story about local residents in the District's service area that have successfully reduced mosquitoes and/or mosquito breeding sites around the home based on the District's outreach recommendations.

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

- A.** Consider and approve the Fiscal Year 2023-2024 actuarial roll-forward valuation report. (Page 25)
- B.** Consider and approve quote from N&R Publishing for production of six (6) public outreach publications and other outreach services. (Page 55).
- C.** Consider and Approve Resolution 24-05: A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County ("District") Approving an Employee Benefit Adjustment for Unrepresented Employees of the District. (Page 56)
- D.** Consider and select an option on how to process the District's VCJPA Member Contingency Refunds (Page 59):
 - A) elect to receive the full refund;
 - B) apply total refund to the District's Member Contingency Fund;
 - C) apply a portion of the refund to the MCF and receive a payment of the remaining balance.

10. REQUESTS FOR FUTURE AGENDA ITEMS

11. GENERAL MANAGER'S REPORT (Page 61)

12. BOARD ANNOUNCEMENTS

13. ADJOURNMENT (Next scheduled meeting: Thursday, January 9 at 1:00 PM)

SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION

NOTICE OF PUBLIC AND ALTERNATE PUBLIC MEMBER VACANCY

NOTICE IS HEREBY GIVEN that the Santa Barbara Local Agency Formation Commission (LAFCO) is selecting a Regular and Alternate Public Members to serve on the Commission. LAFCO is an independent government agency charged with encouraging the orderly formation and development of local governmental agencies, preserving agricultural resources, discouraging urban sprawl, and encouraging the efficient provision of local government services. The key State Law that governs LAFCO is the Cortese-Knox-Hertzberg Act as well as other laws. The Commission has the authority to approve or disapprove all annexations of land to and from Cities and Special Districts in Santa Barbara County.

LAFCO has the authority to approve or disapprove the incorporation of new Cities and the formation of new Special Districts. LAFCO also establishes Spheres of Influences (a 20-year growth boundary) for all Cities and Special Districts in the County. The Commission is composed of seven voting members representing local government and the public: two members are from the County Board of Supervisors, two members represent the City Councils, two members represent Special Districts, and one representative serves as the Public Member.

The Public Member is to be selected by the six other Commission members at the January 9, 2025 LAFCO meeting. **The Application Form and Resume are due by 5:00 p.m. on December 16, 2024.** The appointment is to fill a Regular Public Member vacancy to a four-year term ending March, 2029. The appoint of the Alternate Public Member vacancy would be a two-year term ending March, 2027. The regular public member appointed would serve as a “voting member”. The alternate member serves as the “voting member” when the regular member cannot attend the meeting. Regular LAFCO meetings are scheduled every month on the first Thursday at 1:00 p.m. LAFCO rotates our meetings between the Board of Supervisors hearing room, located at 105 East Anapamu Street, Fourth Floor, Santa Barbara, California, and the Board of Supervisors hearing room in the Betteravia Government Center at 511 Lakeside Parkway, Santa Maria, with special meetings held as needed.

Interested individuals must be residents of Santa Barbara County and be able to regularly attend LAFCO meetings. The individuals selected cannot be a current officer or employee of the County, a City or Special District within the County. Previous involvement in or experience with local government issues in Santa Barbara County is helpful. The public member is a public official and is required to file a standard financial disclosure statement annually with the California Fair Political Practices Commission.

Candidates for the position must complete an application form and provide a resume indicating applicable experience and qualifications. Application forms are available at the LAFCO office or online at www.sblafco.org. Application materials must be received by Santa Barbara LAFCO office at 105 East Anapamu Street, Santa Barbara CA 93101, on or before Monday, December 16, 2024 at 5:00 pm. The application may be submitted via e-mail to LAFCO Executive Officer, Mike Prater at lafco@sblafco.org. For more information, please contact Mr. Prater at 805-568-3391 or by e-mail at lafco@sblafco.org. Thank you for your interest.

Initial interviews by the selected Ad-Hoc Committee will be held on Friday, December 20, 2024. Final interviews and selection would occur at the January 9, 2025, LAFCO meeting at 1:00 p.m. in the Board of Supervisors Hearing Room, 105 East Anapamu Street, Fourth Floor, Santa Barbara, California, to consider an appointment to fill a Regular Public Member vacancy to a four-year term and Alternate Public Member vacancy to a two-year term. Regular Member appointment would be for the unexpired terms that ends on March 1, 2029 and Alternate Member appointment would be for the unexpired terms that ends on March 1, 2027.

Remote Testimony is Permitted - Persons may address the Commission in person or by using the remote video testimony system in the Board of Supervisors hearing room in the Betteravia Government Center at 511 Lakeside Parkway, Santa Maria. A Zoom link will also be available.

Disclosure of Campaign Contributions – LAFCO Commissioners are disqualified and are not able to participate in proceedings involving an “entitlement for use” if, within the 12 months preceding the LAFCO decision, the Commissioner received more than \$250 in campaign contributions from the applicant, an agent of the applicant or a financially interested person who actively supports or opposes the LAFCO decision on this matter.

Those who have made such contributions are required to disclose that fact for the official record of the proceedings. Disclosures must include the amount of the contribution and the recipient Commissioner and may be made either in writing to the Executive Officer of the Commission prior to the hearing or by an oral declaration at the time of the hearing.

The foregoing requirements are set forth in the Political Reform Act of 1974, specifically in Government Code section 84308.

Disability Accommodations - Persons with a disability who require any disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting are asked to contact the LAFCO office at least three (3) days prior to the meeting by telephone at 805.568.3391 or by email at lafco@sblafco.org.

Additional information. – Additional information regarding items to be considered at the meeting may be obtained by contacting the LAFCO office at 105 East Anapamu Street, Santa Barbara CA 93101 or by calling 805/568-3391. The agenda and staff report for the hearing will be available at the LAFCO website at www.sblafco.org. 5 days before the hearing.

Dated this 14th day of November 2024

Mike Prater, Executive Officer
Santa Barbara LAFCO

LAFCO

Santa Barbara Local Agency Formation Commission
105 East Anapamu Street ♦ Santa Barbara CA 93101
805/568-3391 ♦ FAX 805/568-2249
www.sblafco.org ♦ lafco@sblafco.org

APPLICATION: PUBLIC MEMBER

Candidates for the position of Public Member and Alternate Public Member must complete this application and provide a supplemental resume. All application materials must be received by Santa Barbara LAFCO, 105 East Anapamu Street, Santa Barbara, CA 93101, on or before December 16, 2024 by 5:00 pm.

Also, you may email your application to lafco@sblafco.org.

DATE: _____

NAME: _____

ADDRESS: _____

PHONE: _____

E-MAIL: _____

PRESENT OCCUPATION: _____

Please consider this application for: Regular Member Alternate Member Either Position

Are you an officer or employee of the County, a City or Special District within Santa Barbara County or another local agency? _____

Due to your current employment or occupation, do you anticipate any conflicts of interest regarding decisions you will be asked to make as a LAFCO Member? If so, please explain.

ORGANIZATION MEMBERSHIP(S): _____

TWO (2) REFERENCES (NAME AND PHONE):

Signature

Date

MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF REGULAR MEETING OF TRUSTEES
November 14th, 2024

The regular meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 1:00 PM, on Thursday, November 14th, 2024 via teleconference and in person at the Santa Barbara City College Wake Center Campus, Room 18.

1. ROLL CALL.

TRUSTEES PRESENT:

President Robert Williams
Secretary Hugh Rafferty
Trustee Teri Jory (arrived during Public Comment)
Trustee Barbara Silver
Trustee Russell Dahlquist
Trustee Charles Blair
Trustee Danica Taber

TRUSTEES ABSENT:

Vice-President Joe Franken

IN ATTENDANCE:

Brian Cabrera, General Manager
Carrie Troup, CPA
Jessica Sprigg, Administrative Assistant
Alicia Harrison, Brownstein, Hyatt, Farber, Schreck
Lea Boyd, Two Trumpets Communications
Peter Dugre, Two Trumpets Communications

2. CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS Per Government Code § 54953(f), less than a quorum of Board members may on a limited basis videoconference to Board meetings for just cause or emergency circumstances

-No requests for remote participation.

3. CONFIRMATION OF AGENDA

-GM Cabrera requested that Items 8F, 8D, and 8E be discussed following Public Comment.

4. Staff announcements regarding District business

- A. The final Board Meeting in 2024 will be on Thursday, December 12. Start time is 1 PM.
- B. Reminder to Board President Williams, Trustee Blair and Trustee Dahlquist that their Board terms end in December.

5. CORRESPONDENCE

-Trustees are invited to participate in a meeting to review the District CERBT account. An email for the Zoom meeting will be sent out.

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

-None.

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

F. Update on the District's public outreach efforts

- i. Consider the outreach proposal from public relations firm Two Trumpets Communications and select one of their proposed outreach plan options.
- ii. Meeting with N&R publishers on October 11, review production plan and discuss other possible options for outreach material.

-Lea Boyd and Peter Dugre discussed building an audience for media publications and the options for print and digital distribution. GM Cabrera explained the "stories" and graphics that N&R Publications has proposed creating which would assist in explaining the District mission and operations to the public.

D. Update on District building upgrade projects.

- i. Information on modular buildings.
- ii. Factors to consider if the District opts for replacing the current building with a modular building.
- iii. Course of action.

-Alicia Harrison reviewed the County permitting requirements for potential alterations to the District office, stabilization of the foundation, and the need for a historic resources evaluation prior to any changes. Historical review is currently being conducted.

E. Update on the District's response to a request by the California Coastal Commission for an assessment of the environmental and ecological impacts of the use of the District's Argo amphibious vehicle within the Goleta Slough.

-District reply has been submitted. There has not yet been a response.

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

A. Approval of the Minutes of the October 10th, 2024 Regular Board Meeting

B. Approval of the October Disease Surveillance Report

C. Approval of the October District Operations Report

-It was moved by Secretary Rafferty and seconded by Trustee Blair to approve the Items of General Consent, with an amendment to the minutes to reflect that the 5% salary increase for GM Cabrera is effective November 10th. Motion passed unanimously.

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

A. Accept and file the October Financial Statements for County Fund 4160

B. Accept and file the October Disbursement Report

-Reports were accepted and filed.

C. Accounts receivable contracts' status (5909 Misc. Revenue)

-Invoices for July-September contract work have been sent.

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

A. Consider and approve the Mosquito Management Plan and MOU for Santa Barbara Airport.

-It was moved by Trustee Dahlquist and seconded by Trustee Blair to approve the MMP and MOU. Motion passed unanimously.

- B. Consider and approve a budget transfer of \$12,354 to fund depreciation.
-Trustee Taber made a motion to approve the transfer. Seconded by Trustee Dahlquist and passed unanimously.

- C. Consider and approve a new line item in the District expense budget for outreach activities and a budget adjustment amount to be transferred to this line item, if it is approved.
-Trustee Dahlquist made a motion to approve a \$30,000 transfer from reserves to a budget line item for outreach. Motion seconded by Trustee Taber and passed unanimously.

- D. Consider making a District contribution to support the California Department of Public Health’s 2025 West Nile Virus Dead Bird Call Center.
 CDPH is \$1,000 short of its \$10,000 goal needed to support staffing for the call center.
-Secretary Rafferty made a motion to approve a \$1000 contribution to CDPH for the dead bird call center. Motion seconded by Trustee Dahlquist and passed unanimously.

- E. Consider and approve attendance for Vector Control Technician II Royce Sharp at the 93rd Annual Mosquito and Vector Control Association of California conference in Oakland, CA, January 26-29, 2025.
 Estimated total cost: \$1,984:
 Hotel: 3 nights @ \$234 per night = \$702; Meals & Incidentals: Two full days @ \$74, Two travel days @ \$55.50 = \$259; Parking: 4 days @ \$35 per day = \$140; Registration: \$450; Mileage: 646 miles round trip @ \$0.67 per mile (IRS mileage rate) = \$433.
-Trustee Blair made a motion to approve attendance. Motion seconded by Trustee Dahlquist and passed unanimously.

10. REQUESTS FOR FUTURE AGENDA ITEMS

-None.

11. GENERAL MANAGER'S REPORT

-GM Cabrera discussed the number of website views for the month and engagement from the public with posts on the NextDoor website.

12. BOARD ANNOUNCEMENTS

-The next SBCCSDA meeting will be held on January 27th.

13. DISCUSS PLANS FOR 2ND ANNUAL END-OF-YEAR HOLIDAY SOCIAL

-Following the December meeting, staff and trustees are welcome to gather at the Wake Center auditorium for food and drinks.

14. ADJOURNMENT

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

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

APPROVED:

 Robert Williams
 Board President

 Hugh Rafferty
 Board Secretary



MOSQUITO and VECTOR MANAGEMENT DISTRICT of SANTA BARBARA COUNTY

DISEASE SURVEILLANCE REPORT

November 2024

Santa Barbara County Vector-borne Disease Surveillance*

No dead birds from Santa Barbara County were reported to the state hotline in November. There have been no detections of West Nile virus (WNV) in the County in 2024. St. Louis encephalitis virus (SLE) and Western equine encephalitis virus (WEE) have never been documented in the County.

Location	Date	Number of Mosquitoes	Type of Trap	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW** Virus Test Result
Evans Ave, Summerland	10/30-11/1	16	Gravid	2	4	2	Negative
Montecito Creek x Bonnymede	10/30-11/1	8	Gravid	1	4	2	Negative
Lake Los Carneros	11/4-11/6	17	Gravid	3	2.8	2	Negative

** WSW=West Nile Virus; St. Louis Encephalitis Virus; and Western Equine Encephalitis

*Color indicates the virus-transmitting ability of some or all of the mosquito species caught in the traps:

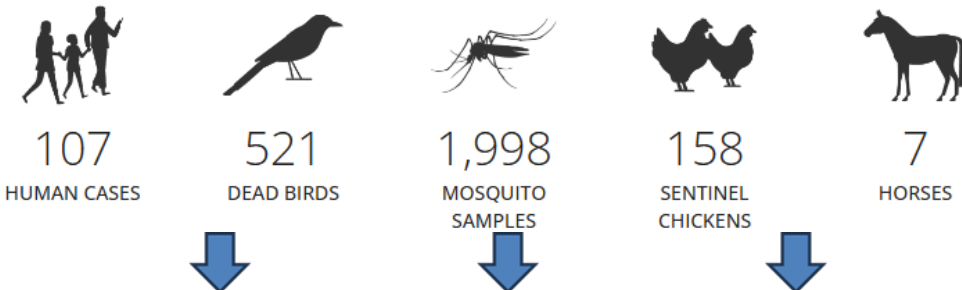
Purple = high (example: *Aedes aegypti*, *Culex tarsalis*); Aqua = moderate; Tan = low.

For specific trap collection data, please email a request to: info@mvmdistrict.org.

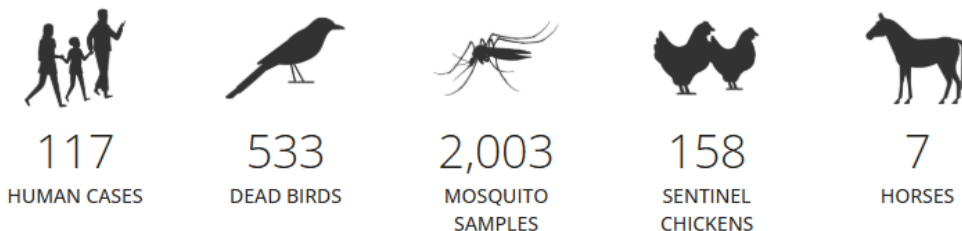
California Vector-borne Disease Surveillance

Weekly arbovirus bulletins from the California Department of Health have finished for the season. Thirty-two counties have reported samples positive for West Nile virus in 2024. Of the 117 human cases of WNV, 90 were neuroinvasive, and 12 were fatal. There were an additional 16 asymptomatic blood donors. More than half of the 533 WNV-positive dead birds in California were collected in Santa Clara County. Thirty-four mosquito pools from five counties have tested positive for SLE; at this time last year there were 728 positive SLE samples across 15 counties. There have been no detections of WEE.

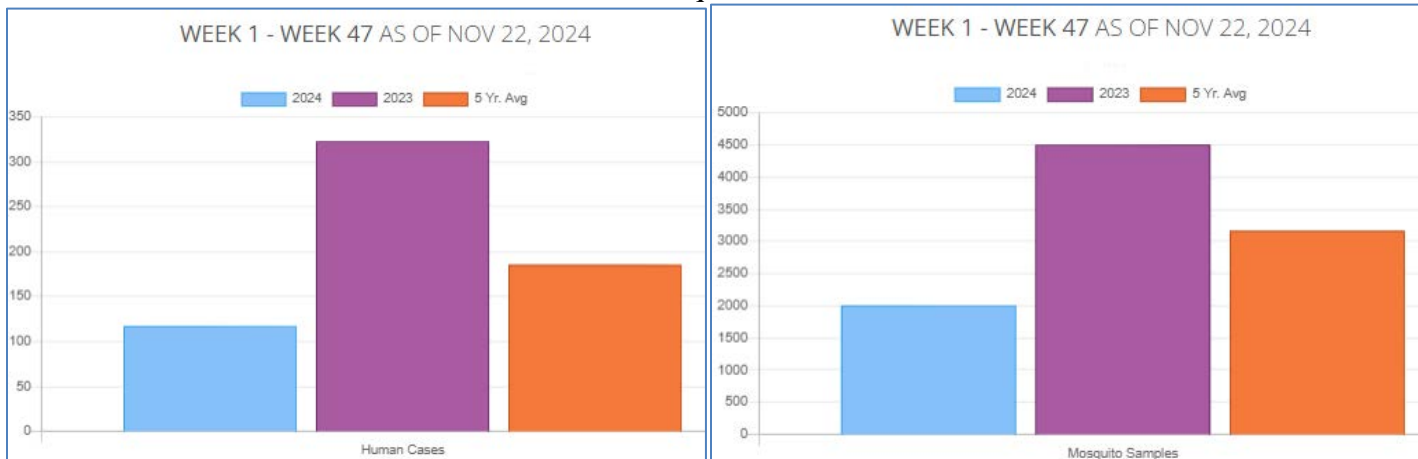
California WNV activity as of November 1, 2024



California WNV activity as of November 22, 2024



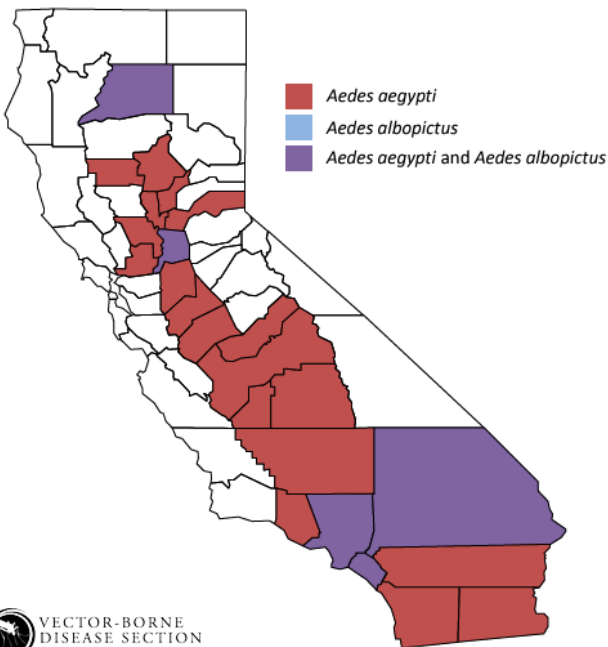
2024 California West Nile Virus in Humans and Mosquitoes



<https://westnile.ca.gov>

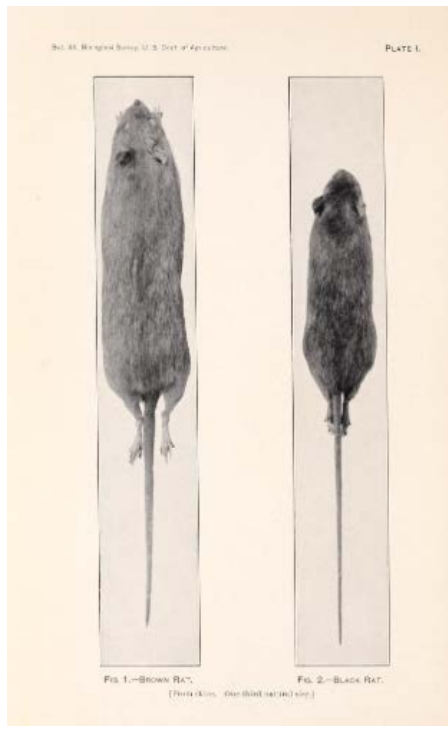
Update on Invasive *Aedes* Mosquito in California

No invasive *Aedes* species have been detected in Santa Barbara County since May 2021. Santa Barbara, along with four other coastal Counties, have been removed from the invasive *Aedes* map because more than two years has passed since the last collection. *Aedes aegypti* is found in 24 California counties, and *Aedes albopictus* is found in five.



There have now been 15 locally transmitted cases of dengue virus in Los Angeles County (12), San Bernardino County (1), and San Diego County (2) in 2024. Non-native *Aedes* mosquitoes, capable of vectoring dengue, Zika, chikungunya, and yellow fever are common in the LA area. As of December 1, 2024, there have been 451 travel-related human dengue cases in California; there have been 16 travel-related cases of chikungunya virus and three travel-related cases of Zika virus. This year in California, 1,415 mosquito pools have tested negative for DENV, CHIKV, and ZIKA. There have been five cases of travel-related dengue in Santa Barbara County this year. Worldwide, the number of dengue cases has almost doubled—6.5 million in 2023 to 12.3 million in 2024.





From The Brown Rat in the United States by D. Lantz, 1909



FIELD or HOUSE MOUSE (*Mus musculus*)

Rodent Myths

FALSE: Rodents love cheese.

True: Oil-based processed “cheesefood” (highly processed cheese-like products like single-sliced and canned cheese products) is preferred. Peanut butter, mayonnaise, seeds, nuts, fruits, avocados, chocolate, chips, insects, snails, pet food, and other rodents are on the menu. Rodents often eat what they ate while growing up.

FALSE: Rodents are nocturnal and can see in the dark.

True: While they are mostly nocturnal, rodents are often active in the daytime. Rodents use their whiskers and sense of smell to find their way in the dark.

FALSE: Rodents gnaw wires to prevent their teeth from getting overgrown.

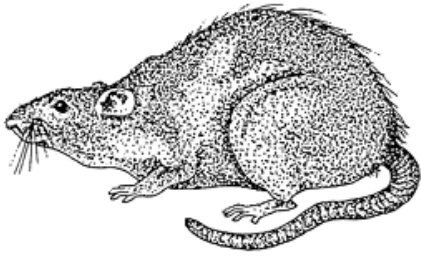
True: This is usually nesting behavior. Also, some wire insulation made from soy is edible. Growth of teeth can be managed by just grinding their teeth together.

FALSE: Rodents that have eaten poison bait go outside to look for water and die.

True: It is likely that poisoned rodents will die in their nesting location, including inside walls, underneath a home, or in the attic. This can lead to a foul odor and/or an insect infestation as the carcass decomposes.

FALSE: Rodents have flexible bones, so only the skull needs to fit through an opening.

True: Rodent skulls are the same width as their shoulders and hips. (mice $\frac{1}{4}$ inch, rats $\frac{1}{2}$ inch)



NORWAY RAT



ROOF RAT

Mosquito and Vector Management District of Santa Barbara County

Report of District Operations - November 2024

Location	Mosquito					Bees & Wasps			Rats & Mice		Surveillance			Other		Total
	Inspection Hours	Treatment Hours	Service Requests	Fish Requests	Standing Water Reports	Inspection Hours	Treatment Hours	Service Requests	Inspection Hours	Service Requests	WNV Bird	Chickens	Mosquito Pools	Bedbugs	Misc. Requests	Total hours devoted to zone
Goleta	79.5	6.0	1						1.0				4.5			91.0
Goleta Valley	37.5	5.0		1					0.5				3.5			46.5
Rancho Embarcadero	2.0															2.0
Isla Vista	3.0															3.0
Hope Ranch	1.5															1.5
Hidden Valley																0.0
Santa Barbara area	19.5	4.0				1.0		1					7.5			32.0
Mission Canyon																0.0
Montecito	6.5	1.0		1	1								1.5			9.0
Summerland	0.5												1.0			1.5
Carpinteria	5.0	0.5			1											5.5
Carpinteria Valley	1.0															1.0
Carp Salt Marsh																0.0
Camino Real	1.0															1.0
Storke Ranch	1.0															1.0
Goleta Sanitary		3.0														3.0
City of Goleta	3.0	1.0														4.0
UCSB	2.5	7.5														10.0
Santa Barbara Airport		14.0														14.0
City of Santa Barbara	3.5	0.5														4.0
SoCalGas																0.0
South County total	167.0	42.5	1	2	2	1.0	0.0	1	1.5	0	0.0	0.0	18.0	0	0	230.0
Unincorporated North County																0.0
North County total	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	0.0	0	0	0.0
Pismo Beach																0.0
Oceano Dunes																0.0
San Luis Obispo																0.0
SLO County total	0.0	0.0	0.0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	0.0	0	0	0.00
Monthly Totals	167.0	42.5	1	2	2	1.0	0.0	1	1.5	0	0.0	0.0	18.0	0	0	230.00
Year to Date	2156.0	702.0	22.0	137	33	29.5	6.5	11	101.0	18	6.0	0.0	353.0	0	8	

	This Month	Year to Date
Total Inspection Hours	169.5	2186.5
Total Treatment Hours	42.5	708.5
Total Mileage	1,926.0	27,610.0

Financial Status

As of: 11/30/2024 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	545,000.00	98,568.55	-446,431.45	18.09 %
3011 -- Property Tax-Unitary	8,890.00	0.07	-8,889.93	0.00 %
3015 -- PT PY Corr/Escapes Secured	1,642.00	1,060.35	-581.65	64.58 %
3020 -- Property Tax-Current Unsecd	20,878.00	22,146.45	1,268.45	106.08 %
3023 -- PT PY Corr/Escapes Unsecured	391.00	373.91	-17.09	95.63 %
3028 -- RDA Pass-through Payments	7,280.00	0.00	-7,280.00	0.00 %
3029 -- RDA RPTTF Resid Distributions	12,717.00	0.00	-12,717.00	0.00 %
3040 -- Property Tax-Prior Secured	115.00	51.14	-63.86	44.47 %
3050 -- Property Tax-Prior Unsecured	422.00	276.84	-145.16	65.60 %
3054 -- Supplemental Pty Tax-Current	22,990.00	1,721.74	-21,268.26	7.49 %
3056 -- Supplemental Pty Tax-Prior	225.00	11.11	-213.89	4.94 %
Taxes	620,550.00	124,210.16	-496,339.84	20.02 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	50.00	50.15	0.15	100.30 %
Fines, Forfeitures, and Penalties	50.00	50.15	0.15	100.30 %
Use of Money and Property				
3380 -- Interest Income	22,000.00	17,090.49	-4,909.51	77.68 %
Use of Money and Property	22,000.00	17,090.49	-4,909.51	77.68 %
Intergovernmental Revenue-State				
4220 -- Homeowners Property Tax Relief	2,350.00	311.29	-2,038.71	13.25 %
Intergovernmental Revenue-State	2,350.00	311.29	-2,038.71	13.25 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	18,000.00	0.00	-18,000.00	0.00 %
Intergovernmental Revenue-Other	18,000.00	0.00	-18,000.00	0.00 %

Financial Status

As of: 11/30/2024 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Charges for Services				
4877 -- Other Special Assessments	740,000.00	-573.15	-740,573.15	-0.08 %
Charges for Services	740,000.00	-573.15	-740,573.15	-0.08 %
Miscellaneous Revenue				
5891 -- Refunds/Repayments	0.00	6,333.48	6,333.48	--
5909 -- Other Miscellaneous Revenue	160,000.00	61,393.98	-98,606.02	38.37 %
Miscellaneous Revenue	160,000.00	67,727.46	-92,272.54	42.33 %
Revenues	1,562,950.00	208,816.40	-1,354,133.60	13.36 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	550,000.00	210,728.39	339,271.61	38.31 %
6210 -- Commissioner/Director/Trustee	11,500.00	4,000.00	7,500.00	34.78 %
6400 -- Retirement Contribution	215,000.00	81,242.96	133,757.04	37.79 %
6475 -- Retiree Medical OPEB	8,000.00	2,805.76	5,194.24	35.07 %
6500 -- FICA Contribution	34,100.00	13,446.79	20,653.21	39.43 %
6550 -- FICA/Medicare	8,000.00	3,144.78	4,855.22	39.31 %
6600 -- Health Insurance Contrib	150,000.00	55,803.76	94,196.24	37.20 %
6610 -- Life & Disability Insur	2,100.00	874.50	1,225.50	41.64 %
6700 -- Unemployment Ins Contribution	2,250.00	67.13	2,182.87	2.98 %
6900 -- Workers Compensation	25,000.00	22,696.00	2,304.00	90.78 %
Salaries and Employee Benefits	1,005,950.00	394,810.07	611,139.93	39.25 %
Services and Supplies				
7005 -- Advertising/Marketing Expense	30,000.00	0.00	30,000.00	0.00 %
7030 -- Clothing and Personal	6,000.00	2,459.36	3,540.64	40.99 %
7050 -- Communications	7,000.00	2,813.60	4,186.40	40.19 %
7070 -- Household Supplies	3,500.00	1,435.00	2,065.00	41.00 %

Financial Status

As of: 11/30/2024 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7090 -- Insurance	26,700.00	24,800.00	1,900.00	92.88 %
7120 -- Equipment Maintenance	11,000.00	939.76	10,060.24	8.54 %
7121 -- Operating Supplies	13,000.00	3,422.99	9,577.01	26.33 %
7124 -- IT Software Maintenance	27,000.00	12,693.55	14,306.45	47.01 %
7200 -- Structure & Ground Maintenance	21,300.00	1,315.00	19,985.00	6.17 %
7430 -- Memberships	19,000.00	17,476.00	1,524.00	91.98 %
7450 -- Office Expense	7,000.00	2,139.86	4,860.14	30.57 %
7460 -- Professional & Special Service	86,000.00	30,938.25	55,061.75	35.97 %
7508 -- Legal Fees	70,000.00	82,796.10	-12,796.10	118.28 %
7546 -- Administrative Expense	8,000.00	4,770.00	3,230.00	59.63 %
7650 -- Special Departmental Expense	100,000.00	8,729.44	91,270.56	8.73 %
7653 -- Training Fees & Supplies	8,700.00	790.00	7,910.00	9.08 %
7730 -- Transportation and Travel	8,000.00	1,915.19	6,084.81	23.94 %
7731 -- Gasoline-Oil-Fuel	15,000.00	4,968.54	10,031.46	33.12 %
7760 -- Utilities	6,800.00	2,035.93	4,764.07	29.94 %
Services and Supplies	474,000.00	206,438.57	267,561.43	43.55 %
Capital Assets				
8200 -- Structures&Struct Improvements	40,000.00	0.00	40,000.00	0.00 %
8300 -- Equipment	50,000.00	0.00	50,000.00	0.00 %
Capital Assets	90,000.00	0.00	90,000.00	0.00 %
Expenditures	1,569,950.00	601,248.64	968,701.36	38.30 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	30,000.00	0.00	-30,000.00	0.00 %
Other Financing Sources	30,000.00	0.00	-30,000.00	0.00 %

Financial Status

As of: 11/30/2024 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Other Financing Uses				
7901 -- Oper Trf (Out)	23,000.00	12,354.00	10,646.00	53.71 %
Other Financing Uses	23,000.00	12,354.00	10,646.00	53.71 %
Other Financing Sources & Uses	7,000.00	-12,354.00	-19,354.00	-176.49 %
Mosquito & Vector Mgt District	0.00	-404,786.24	-404,786.24	--
Net Financial Impact	0.00	-404,786.24	-404,786.24	--

Cash Balances

As of: 11/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 4160-4161

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

Fund	11/1/2024 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	11/30/2024 Ending Balance
4160 -- Mosquito & Vector Mgt District	2,134,658.03	22,216.57	99,941.75	41,366.26	85,961.45	2,129,488.64
4161 -- SB Vector-Cap Asset Reserve	684,995.32	0.00	12,354.00	0.00	0.00	697,349.32
Total Report	2,819,653.35	22,216.57	112,295.75	41,366.26	85,961.45	2,826,837.96

Vendor Disbursements

From 11/1/2024 to 11/30/2024

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 002073 -- SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY					
ACH - 870616	11/15/2024	880		Vendor Invoice #: H46804; Vendor Account:	174.90
Total SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY					174.90
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 869026	11/01/2024	880		Vendor Account:	1,407.63
Total US BANK CORPORATE PAYMENT SYSTEM					1,407.63
Vendor 050379 -- ADP INC					
EFT	11/08/2024	880		Vendor Invoice #: 674685220	462.40
Total ADP INC					462.40
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 869394	11/05/2024	880		UNION DUES	48.00
Total CITY EMPLOYEES ASSOC LLC					48.00
Vendor 101532 -- STREAMLINE					
W - 09828467	11/05/2024	880		Vendor Account:	249.00
Total STREAMLINE					249.00
Vendor 148414 -- ZWORLD GIS					
ACH - 869416	11/05/2024	880		Vendor Invoice #: 2024-0254	1,445.00
Total ZWORLD GIS					1,445.00
Vendor 169688 -- BROWNSTEIN HYATT FARBER SCHRECK LLP					
ACH - 869590	11/06/2024	880		Vendor Invoice #: 1003365; Vendor Account: 0	16,578.35
ACH - 872126	11/26/2024	880		Vendor Invoice #: 1011213; Vendor Account: 0	25,985.29
Total BROWNSTEIN HYATT FARBER SCHRECK LLP					42,563.64
Vendor 194683 -- ALLIED ADMINISTRATORS FOR DELTA DENTAL					
ACH - 869437	11/05/2024	880		ID #	810.84
Total ALLIED ADMINISTRATORS FOR DELTA DENTAL					810.84

Vendor Disbursements

From 11/1/2024 to 11/30/2024

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 210925 -- JM UPHOLSTERY SERVICES					
ACH - 871118	11/19/2024	880		Vendor Invoice #: JM230	1,000.00
				Total JM UPHOLSTERY SERVICES	1,000.00
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 869444	11/05/2024	880		Vendor Account:	521.86
				Total MISSION LINEN SUPPLY	521.86
Vendor 252027 -- Educated Car Wash					
ACH - 870986	11/18/2024	880		Vendor Invoice #: 978	29.95
				Total Educated Car Wash	29.95
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 872173	11/26/2024	880		Vendor Invoice #: 1024V	2,850.00
				Total CARRIE TROUP CPA	2,850.00
Vendor 509950 -- MARBORG INDUSTRIES					
ACH - 872186	11/26/2024	880		Vendor Account:	164.12
				Total MARBORG INDUSTRIES	164.12
Vendor 522736 -- McCormix Corporation					
ACH - 871142	11/19/2024	880		Vendor Account:	794.97
				Total McCormix Corporation	794.97
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 871144	11/19/2024	880		Vendor Account:	76.07
				Total MONTECITO WATER DISTRICT	76.07
Vendor 564677 -- MOSS LEVY & HARTZHEIM					
W - 09829379	11/25/2024	880		Vendor Invoice #: I-5992; Vendor Account: MOSVECT	3,035.00
				Total MOSS LEVY & HARTZHEIM	3,035.00
Vendor 651000 -- QUILL CORP					
W - 09829102	11/19/2024	880		Vendor Invoice #: 41247563; Vendor Account: 8029718	373.40

Vendor Disbursements

From 11/1/2024 to 11/30/2024

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
				Total QUILL CORP	373.40
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	11/13/2024	880		Vendor Account: 710175	20,123.42
EFT	11/25/2024	880		Vendor Account: 710175	20,780.44
				Total STATE/FEDERAL TAXES & DIRECT DEPOSITS	40,903.86
Vendor 710327 -- SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC					
ACH - 872207	11/26/2024	880		MOSQUITO & VECTOR MANAGEMENT	300.00
				Total SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC	300.00
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 871160	11/19/2024	880		Vendor Invoice #: 660045; Vendor Account:	287.00
				Total BIG GREEN CLEANING COMPANY	287.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 871163	11/19/2024	880		Vendor Account:	181.44
				Total SOUTHERN CALIFORNIA EDISON	181.44
Vendor 767800 -- THE GAS COMPANY					
ACH - 871165	11/19/2024	880		Vendor Account: 067 514 4833 0	21.32
				Total THE GAS COMPANY	21.32
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 872218	11/26/2024	880		Vendor Account:	488.61
				Total COX COMMUNICATIONS - BUSINESS	488.61
Vendor 874582 -- BAY ALARM COMP					
W - 09829390	11/25/2024	880		Vendor Invoice #: 21788881; Vendor Account:	156.75
				Total BAY ALARM COMP	156.75
				Total Mosquito & Vector Mgt District	98,345.76



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER _____
STATEMENT DATE 11-22-2024
AMOUNT DUE \$2,076.82
NEW BALANCE \$2,076.82
PAYMENT DUE ON RECEIPT



000000520 01 SP 106481185541479 P
MVM DISTRICT
ATTN BRIAN CABRERA
PO BOX 1389
2450 LILLIE AVE
SUMMERLAND CA 93067-1389

AMOUNT ENCLOSED
\$
Please make check payable to "U.S. Bank"

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

000207682 000207682

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
MVM DISTRICT	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance	
Company Total	\$1,410.05	\$2,074.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,407.63	\$2,076.82	

CORPORATE ACCOUNT ACTIVITY					
MVM DISTRICT					TOTAL CORPORATE ACTIVITY
					\$1,407.63 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-04	11-04	74798264309000000000043	PAYMENT - 869026 00000 A	1,407.63 PY	

NEW ACTIVITY					
JESSICA E SPRIGG		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$327.43	\$0.00	\$327.43
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-28	10-26	24692164300105464271288	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	18.43	
11-04	11-01	24755424306273069280231	HCM*TECHEASE AND MACMECHA 877-6435246 CA	309.00	

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY		
	STATEMENT DATE	DISPUTED AMOUNT	PREVIOUS BALANCE	1,410.05	
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	AMOUNT DUE 2,076.82		PURCHASES & OTHER CHARGES	2,074.40	
			CASH ADVANCES	.00	
			CASH ADVANCE FEES	.00	
			LATE PAYMENT CHARGES	.00	
			CREDITS	.00	
			PAYMENTS	1,407.63	
			ACCOUNT BALANCE	2,076.82	



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 11-22-2024

NEW ACTIVITY

ROBBY R SHARP CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 \$0.00 \$496.34 \$0.00 \$496.34

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-25	10-24	24231684299129999711707	SMART AND FINAL 391 SANTA BARBARA CA	122.34
11-15	11-13	24027624320067874663584	PAYPAL *GIEMEDIAINC GIEME 402-935-7733 CA	99.00
11-20	11-19	24801974325156704185185	MOSQUITO & VECTOR CONTRO 916-440-0826 CA	275.00

KAREN EGERMAN-SCHULTZ CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 \$0.00 \$554.38 \$0.00 \$554.38

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-11	11-07	24231684313144631144557	ALBERTSONS #0355 CARPINTERIA CA	5.38
11-15	11-13	24027624320067874257734	PAYPAL *GIEMEDIAINC GIEME 402-935-7733 CA	99.00
11-19	11-18	24801974324155702090208	MOSQUITO & VECTOR CONTRO 916-440-0826 CA	450.00

DONALD CRAM CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 \$0.00 \$215.49 \$0.00 \$215.49

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-18	11-15	24116414321153032642715	EMILIO'S WESTERN WEAR BUELLTON CA	215.49

BRIAN J CABRERA CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 \$0.00 \$480.76 \$0.00 \$480.76

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-01	10-30	24040834305900019600102	TRI-CO REPROGRAPHICS SANTA BARBARA CA	18.23
11-06	11-06	24204294311000901364056	MICROSOFT-G064548267 701-2817490 WA	42.00
11-14	11-13	24011344318000077288922	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	15.99
11-18	11-16	24692164321104343645080	IN *KEYMAN LOCKSMITH 805-8895753 CA	404.54

Department: 00000 Total: \$2,074.40
 Division: 00000 Total: \$2,074.40

Contract Status as of December 6, 2024

Account	MOU Maximum	FYE24	FYE23	FYE22	MOU Status
Wynmark	\$2,089	\$ 1,456.04	\$1,563.55	\$982.73	FYE26 submitted and in review
Goleta Sanitary District	\$5,719	\$ 9,415.03	\$4,744.06	\$3,784.34	FYE26 completed
Goleta, City of	\$15,187	\$ 14,946.73	\$13,710.44	\$6,358.75	FYE25 completed
Oceano Dunes District	\$30,798	\$ 11,585.79	\$17,860.63	\$18,096.06	CY24-CY28 completed
Pismo Beach, City of	\$10,405	\$ 7,105.23	\$6,403.09	\$8,909.53	FYE25 completed
Santa Barbara Airport	\$99,571	\$86,685.29	\$66,131.69	\$56,128.09	FYE26 completed
Santa Barbara, City of	\$6,473	\$ 7,129.96	\$6,049.75	\$5,471.13	FYE25 completed
SoCalGas	\$3,096	\$ 3,105.56	\$3,269.14	\$1,527.55	Submitted Mosquito Management Plan
Cal-Storke, LLC	\$2,223	\$ 2,114.10	\$2,173.79	\$1,225.18	FYE25 complete
UCSB	\$35,369	\$ 34,843.65	\$28,540.84	\$25,493.42	FYE26 completed
San Luis Obispo, County of	\$14,070	\$ -	\$8,954.28	\$5,268.29	No contract for FY 24-25
	\$ 225,000	\$178,387.38	\$159,401.26	\$133,245.07	

	Billed amount as of 12/6/2024	Budgeted
FYE 2025	\$69,469.32	\$ 160,000
FYE 2024	\$178,387.38	\$ 160,000
FYE 2023	\$172,985.57	\$ 130,000
FYE 2022	\$154,357.76	\$ 120,000
FYE 2021	\$111,620.56	\$ 110,000
FYE 2020	\$ 133,309.32	\$ 105,000
FYE 2019	\$ 129,218.76	\$ 100,000
FYE 2018	\$ 96,290.35	\$ 70,000
FYE 2017	\$ 129,280.19	\$ 105,000
FYE 2016	\$ 58,200.34	\$ 115,000
FYE 2015	\$ 64,697.32	\$ 120,000

**Mosquito & Vector Management District of Santa
Barbara County
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Roll-forward Valuation
Valuation Date: June 30, 2022
Measurement Date: June 30, 2023
For Fiscal Year-End: June 30, 2024**

*Prepared by:
Total Compensation Systems, Inc.*

Date: December 4, 2024

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Mosquito & Vector Management District of Santa Barbara County

Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Mosquito & Vector Management District of Santa Barbara County to determine the liabilities associated with its current retiree health program as of a June 30, 2023 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2024. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

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

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2024 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2024 measurement date is provided on page 13.

B. Key Results

MVMD of Santa Barbara County uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2023 will be used on a look back basis for the June 30, 2024 Fiscal Year-End.

Key Results	Current Year <i>June 30, 2023 Measurement Date for June 30, 2024 Fiscal Year-End</i>	Prior Year <i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$526,822	\$483,305
Fiduciary Net Position (FNP)	\$635,853	\$602,056
Net OPEB Liability (NOL)	(\$109,031)	(\$118,751)
Service Cost <i>(for year following)</i>	\$21,430	\$20,856
Estimated Pay-as-you-go Cost <i>(for year following)</i>	\$7,709	\$5,569
GASB 75 OPEB Expense <i>(for year ending)</i>	\$3,209	\$6,201

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

Key Assumptions	Current Year <i>June 30, 2023 Measurement Date for June 30, 2024 Fiscal Year-End</i>	Prior Year <i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>
Valuation Interest Rate	5.75%	5.75%
Expected Rate of Return on Assets	5.75%	5.75%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

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

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

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2022 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2023 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2022 Measurement Date	\$483,305	\$602,056	(\$118,751)
Service Cost	\$20,856	\$0	\$20,856
Interest on TOL / Return on FNP	\$28,230	\$14,182	\$14,048
Employer Contributions	\$0	\$26,042	(\$26,042)
Benefit Payments	(\$5,806)	(\$5,806)	\$0
Administrative Expenses	\$0	(\$621)	\$621
Experience (Gains)/Losses	\$237	\$0	\$237
Changes in Assumptions	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change	\$43,517	\$33,797	\$9,720
Actual Balance at June 30, 2023 Measurement Date	\$526,822	\$635,853	(\$109,031)

2. Deferred Inflows and Outflows

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

Balances at June 30, 2024 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$4,603	(\$163,872)
Changes in assumptions	\$21,035	(\$14,572)
Differences between projected and actual return on assets	\$68,708	\$0
Total	\$94,346	(\$178,444)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2025	\$23,238	(\$33,434)
2026	\$23,698	(\$33,434)
2027	\$31,096	(\$33,434)
2028	\$8,708	(\$33,434)
2029	\$4,508	(\$33,434)
Thereafter	\$3,098	(\$11,274)
Total	\$94,346	(\$178,444)

3. OPEB Expense

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

To be recognized fiscal year ending June 30, 2024	<i>Expense Component</i>
Service Cost	\$20,856
Interest Cost	\$28,230
Expected Return on Assets	(\$35,182)
Administrative Expenses	\$621
Recognition of Experience (Gain)/Loss Deferrals	(\$29,719)
Recognition of Assumption Change Deferrals	\$793
Recognition of Investment (Gain)/Loss Deferrals	\$17,610
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2024	\$3,209

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2023 to June 30, 2024 minus prior contributions after the measurement date should also be reflected in OPEB expense. June 30, 2024 deferred outflows should include contributions from July 1, 2023 to June 30, 2024.

5. Trend and Interest Rate Sensitivities

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

Net OPEB Liability at June 30, 2023 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	(\$50,045)	(\$182,131)
Current Assumption	(\$109,031)	(\$109,031)
1% Increase in Assumption	(\$160,370)	(\$20,877)

D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

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

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

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

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

E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of June, 2022 for the June 30, 2022 full valuation. Distributions of participants by age and service can be found on page 18. For non-lifetime benefits, the active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Valuation Year	
	<i>June 30, 2022 Valuation Date</i>	<i>June 30, 2023 Measurement Date</i>
Active Employees eligible for future benefits		
Count	6	
Average Age	49.3	
Average Years of Service	14.5	
Retirees currently receiving benefits		
Count	1	
Average Age	67.0	

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

F. Certification

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

This report is for fiscal year July 1, 2023 to June 30, 2024, using a measurement date of June 30, 2023. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by MVMD of Santa Barbara County. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

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

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

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

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

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

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

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

Respectfully submitted,

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

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

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

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

B. Liability for Retiree Benefits.

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

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2023 at 5.75% interest.

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

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2023 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

C. Actuarial Accrual

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

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

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

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

D. Actuarial Assumptions

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

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

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

E. Total OPEB Liability

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

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

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

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

F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

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

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

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

2. Service Cost

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

Service Cost Valuation Year Beginning July 1, 2022

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

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

3. Total OPEB Liability and Net OPEB Liability

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

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

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

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

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

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

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

G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2022 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2023 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2022	\$483,305	\$602,056	(\$118,751)
Service Cost	\$20,856	\$0	\$20,856
Interest on Total OPEB Liability	\$28,230	\$0	\$28,230
Expected Investment Income	\$0	\$35,182	(\$35,182)
Administrative Expenses	\$0	(\$621)	\$621
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$26,042	(\$26,042)
Employer Contributions as Benefit Payments	\$0	\$0	\$0
Actual Benefit Payments from Trust	(\$5,806)	(\$5,806)	\$0
Actual Benefit Payments from Employer	\$0	\$0	\$0
Expected Minus Actual Benefit Payments**	\$237	\$0	\$237
Expected Balance at June 30, 2023	\$526,822	\$656,853	(\$130,031)
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	\$0	\$0	\$0
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	(\$21,000)	\$21,000
Other	\$0	\$0	\$0
Net Change during 2023	\$43,517	\$33,797	\$9,720
Actual Balance at June 30, 2023*	\$526,822	\$635,853	(\$109,031)

* May include a slight rounding error.

** Deferrable as an Experience Gain or Loss.

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

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2024

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$189,225)	\$237	\$29,719	(\$159,269)
Assumption Changes	\$7,256	\$0	(\$793)	\$6,463
Investment (Gains)/Losses	\$65,318	\$21,000	(\$17,610)	\$68,708
Deferred Balances	(\$116,651)	\$21,237	\$11,316	(\$84,098)

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

Preliminary OPEB Expense Fiscal Year Ending June 30, 2024

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	(\$118,751)	(\$109,031)	\$9,720
Deferred Balances	(\$116,651)	(\$84,098)	\$32,553
Net Position	(\$2,100)	(\$24,933)	(\$22,833)
Adjust Out Employer Contributions			\$26,042
OPEB Expense			\$3,209

H. Procedures for Future Valuations

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

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

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

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

We anticipate that the next valuation we perform for MVMD of Santa Barbara County will be a full valuation with a measurement date of June 30, 2024 which will be used for the fiscal year ending June 30, 2025.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

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

A. ACTUARIAL METHODS AND ASSUMPTIONS:

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

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

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

B. ECONOMIC ASSUMPTIONS:

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

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

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

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

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

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

Fiduciary Net Position as of June 30, 2023

	<u>06/30/2022</u>	<u>06/30/2023</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$607,621	\$641,659
Capital Assets	\$0	\$0
Total Assets	\$607,621	\$641,659
Benefits Payable	(\$5,565)	(\$5,806)
Fiduciary Net Position	\$602,056	\$635,853

C. NON-ECONOMIC ASSUMPTIONS:

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

MORTALITY

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

RETIREMENT RATES

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

COSTS FOR RETIREE COVERAGE

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

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

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

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

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

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

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

PARTICIPATION RATES

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

TURNOVER

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

SPOUSE PREVALENCE

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

SPOUSE AGES

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

PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

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

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

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

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

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

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

APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

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

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

Paragraph 50: Information about the OPEB Plan

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

50.c: Following is a table of plan participants

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

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

Paragraph 51: Significant Assumptions and Other Inputs

Shown in Part III.

Paragraph 52: Information Related to Assumptions and Other Inputs

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

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

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

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

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

Retirement Tables

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

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

Turnover Tables

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

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

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

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

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$182,131)	(\$109,031)	(\$20,877)

Paragraph 53:

Discount Rate

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

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

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

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

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

53.e: Not applicable.

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

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

PARS - Moderate HighMark PLUS

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

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

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

	Discount Rate	Valuation	Discount Rate
	1% Lower	Discount Rate	1% Higher
Net OPEB Liability	(\$50,045)	(\$109,031)	(\$160,370)

Paragraph 55:

Changes in the Net OPEB Liability

Please see reconciliation on pages 2 or 12.

Paragraph 56:

Additional Net OPEB Liability Information

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

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

The measurement date is June 30, 2023.

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

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

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

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

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

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

Paragraph 57: **Required Supplementary Information**

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

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

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

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

Paragraph 58: **Actuarially Determined Contributions**

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

Paragraph 244: **Transition Option**

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

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

EXPERIENCE GAINS AND LOSSES

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

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	Amounts to be Recognized in OPEB Expense after 2023							
				2023	2024	2025	2026	2027	2028	Thereafter	
2017-18	\$8,635	11.3	\$3,825	\$765	\$4,045	\$765	\$765	\$765	\$765	\$765	\$220
2018-19	\$285	11.3	\$104	\$26	\$155	\$26	\$26	\$26	\$26	\$26	\$25
2019-20	(\$37,311)	9.1	(\$12,303)	(\$4,101)	(\$20,907)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$402)
2020-21	\$298	9.1	\$66	\$33	\$199	\$33	\$33	\$33	\$33	\$33	\$34
2021-22	(\$195,915)	7.4	(\$26,475)	(\$26,475)	(\$142,965)	(\$26,475)	(\$26,475)	(\$26,475)	(\$26,475)	(\$26,475)	(\$10,590)
2022-23	\$237	7.4	\$0	\$33	\$204	\$33	\$33	\$33	\$33	\$33	\$39
Net Increase (Decrease) in OPEB Expense			(\$34,783)	(\$29,719)	(\$159,269)	(\$29,719)	(\$29,719)	(\$29,719)	(\$29,719)	(\$29,719)	(\$10,674)

CHANGES OF ASSUMPTIONS

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

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	2023	Amounts to be Recognized in OPEB Expense after 2023	2024	2025	2026	2027	2028	Thereafter
2019-20	(\$26,004)	9.1	(\$8,574)	(\$2,858)	(\$14,572)	(\$2,858)	(\$2,858)	(\$2,858)	(\$2,858)	(\$2,858)	(\$282)
2020-21	\$17,312	9.1	\$3,806	\$1,903	\$11,603	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$2,088
2021-22	\$12,928	7.4	\$1,748	\$1,748	\$9,432	\$1,748	\$1,748	\$1,748	\$1,748	\$1,748	\$692
2022-23	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			(\$3,020)	\$793	\$6,463	\$793	\$793	\$793	\$793	\$793	\$2,498

INVESTMENT GAINS AND LOSSES

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

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	2023	Amounts to be Recognized in OPEB Expense after 2023	2024	2025	2026	2027	2028	Thereafter
2018-19	(\$5,589)	5	(\$4,472)	(\$1,117)	\$0						
2019-20	(\$2,292)	5	(\$1,377)	(\$459)	(\$456)	(\$456)					
2020-21	(\$37,016)	5	(\$14,808)	(\$7,404)	(\$14,804)	(\$7,404)	(\$7,400)				
2021-22	\$111,948	5	\$22,390	\$22,390	\$67,168	\$22,390	\$22,390	\$22,388			
2022-23	\$21,000	5	\$0	\$4,200	\$16,800	\$4,200	\$4,200	\$4,200	\$4,200		
Net Increase (Decrease) in OPEB Expense			\$1,733	\$17,610	\$68,708	\$18,730	\$19,190	\$26,588	\$4,200	\$0	\$0

APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

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

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

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



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RESOLUTION NO. 24-05

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MOSQUITO AND
VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY ("DISTRICT")
APPROVING AN EMPLOYEE BENEFIT ADJUSTMENT FOR UNREPRESENTED
EMPLOYEES OF THE DISTRICT

WHEREAS: The employee organization for represented employees met and conferred with the District to reach agreement on a successor Memorandum of Understanding ("MOU") to cover the period July 1, 2024 to June 30, 2028; and

WHEREAS: The successor MOU provides for a number of enhancements to wages and benefits for represented employees of the District, including a floating holiday in lieu of the Juneteenth holiday; and

WHEREAS: The District desires to attract and retains the most qualified staff, represented and unrepresented, while carefully managing scarce resources; and

WHEREAS, the District has reviewed the compensation package applicable to unrepresented employees in the context of the current and future fiscal environment; and

WHEREAS, the District believes that the benefit adjustment set forth in this resolution is reasonable and addresses the recruitment, retention, and fiscal needs of the District.

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

1. Unrepresented Employee Benefits as set forth in "Exhibit A" shall be approved and go into effect on January 1, 2025.

THE FOREGOING RESOLUTION WAS ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County at a regular meeting thereof held on December 12, 2024, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

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

Attest

Secretary to the Board of Trustees

EXHIBIT A

Mosquito and Vector Management District of Santa Barbara County Personnel Policy and Procedures Manual, Section 3.10: Holiday Leave

All full-time employees are eligible for a maximum of eight hours off with pay on each of the thirteen (13) holidays recognized by the District. Part-time employees are eligible for time off with pay for the same holidays, the amount paid leave time being based upon their scheduled work hours for the date upon which the holiday falls. To be awarded a paid holiday, an employee must work or be on approved leave the day before and the day after the holiday. The yearly holidays are:

- New Year's Day – January 1
- Martin Luther King Jr. Day – third Monday in January
- Presidents' Day – third Monday in February
- Memorial Day – last Monday in May
- Floating Holiday in lieu of Juneteenth
- Independence Day – July 4
- Labor Day – first Monday in September
- Veterans Day – November 11
- Thanksgiving Day – fourth Thursday in November
- Day after Thanksgiving
- Christmas Day – December 25
- Day after Christmas

If an observed District holiday falls on a Saturday, it will be taken on the preceding Friday. If an observed District holiday falls on a Sunday, it will be taken on the following Monday.

The benefit previously known as "Floating Holiday" is changed to an annual award of vacation leave.

VCJPA 2024 REFUND PROCESSING AND DISTRIBUTION INSTRUCTIONS

POOLED LIABILITY AND POOLED WORKERS' COMPENSATION PROGRAM

RETROSPECTIVE ADJUSTMENTS

DISTRICT: SANTA BARBARA COUNTY

BACKGROUND:

AT THE NOVEMBER 7, 2024, BOARD MEETING, THE 2024 ANNUAL REPORT FOR BOTH THE POOLED WORKERS' COMPENSATION AND POOLED LIABILITY PROGRAMS WAS PRESENTED. THE BOARD APPROVED TOTAL REFUNDS TO ACTIVE MEMBERS OF \$209,145 IN THE POOLED LIABILITY PROGRAM AND \$584,688 IN THE POOLED WORKERS' COMPENSATION PROGRAM. **YOUR DISTRICT'S PORTION OF THE TOTAL REFUND IS PRESENTED IN TABLE 1, BELOW.**

YOU HAVE THE OPTION TO APPLY YOUR DISTRICT'S PORTION OF THE REFUND TO THE MEMBER CONTINGENCY FUND, AND/OR HAVE THE AMOUNTS REFUNDED TO THE DISTRICT VIA CHECK. PAYMENT VIA ACH IS AVAILABLE TO THOSE DISTRICTS THAT HAVE PREVIOUSLY ESTABLISHED THEIR ACCOUNT INFORMATION WITH VCJPA.

TABLE 2 PRESENTS THE DISTRICT'S MEMBER CONTINGENCY FUND BALANCE AS OF SEPTEMBER 30, 2024 WITH THE AMOUNT ABOVE OR (BELOW) THE CALCULATED PRUDENT BALANCE. MEMBERS MAY CONTRIBUTE UP TO THE PRUDENT BALANCE WITHOUT EXPLANATION PER THE AGENCY'S BYLAWS. CONTRIBUTIONS TO THE MEMBER CONTINGENCY FUND IN EXCESS OF THE PRUDENT BALANCE ARE ALLOWED, BUT THE DISTRICT'S REASON FOR EXCEEDING THE PRUDENT FUND BALANCE MUST BE DOCUMENTED IN WRITING AND SUBMITTED TO VCJPA FOR ITS FILES.

INSTRUCTIONS:

COMPLETE THE DISTRIBUTION INSTRUCTIONS USING TABLE 3 TO INFORM THE VCJPA HOW TO PROCESS YOUR DISTRICT'S REFUND. YOU MAY ELECT TO: 1) RECEIVE A PAYMENT FOR THE ENTIRE REFUND, 2) APPLY THE TOTAL REFUND TO THE MEMBER CONTINGENCY FUND, 3) APPLY A PORTION OF THE REFUND TO THE MEMBER CONTINGENCY FUND AND RECEIVE A PAYMENT FOR THE BALANCE FROM VCJPA.

PLEASE RETURN THE COMPLETED FORM BY DECEMBER 6, 2024.

TABLE 1 – CURRENT REFUND:

Below is the amount of your district's refund for the Pooled Liability and Pooled Workers' Compensation Programs as approved by the Board of Directors on November 7, 2024.

Pooled Liability Program	\$1,653
Pooled Workers' Comp. Program	\$3,593

TABLE 2 – MEMBER CONTINGENCY FUNDS:

Below is the amount of your district's member contingency fund prudent balance and actual balance as of September 30, 2024 as well as the amount over or (under) the prudent balance.

PRUDENT BALANCE	MEMBER BALANCE	AMOUNT OVER (UNDER) PRUDENT BALANCE
\$112,992	\$87,844	\$(25,148)

VCJPA 2024 REFUND DISTRIBUTION INSTRUCTIONS
SANTA BARBARA COUNTY
DUE DATE: DECEMBER 6, 2024

TABLE 3 – DISTRIBUTION OF REFUNDS:

For the refund(s) listed in Table 1 above, please distribute as follows:

	LIABILITY REFUND	WORKERS' COMP. REFUND	TOTAL REFUND
TOTAL PROGRAM REFUNDS AVAILABLE TO DISTRIBUTE	\$1,653	\$3,593	\$5,246

DISTRIBUTE OUR
LIABILITY REFUND AS
FOLLOWS

DISTRIBUTE OUR
WORKERS' COMP.
REFUND AS
FOLLOWS



OPTIONS FOR DISTRIBUTION	ENTER AMOUNT	ENTER AMOUNT	TOTAL
1) ISSUE A PAYMENT TO THE DISTRICT FOR THE AMOUNT ENTERED			
2) APPLY AMOUNT ENTERED TO THE DISTRICT'S MEMBER CONTINGENCY FUND			
3) TOTAL (MUST AGREE TO TOTAL PROGRAM REFUND(S) SHOWN ABOVE)	CANNOT EXCEED \$1,653	CANNOT EXCEED \$3,593	CANNOT EXCEED \$5,246

Print Name of Person Completing Form: _____

Date: _____

Phone Number: _____ Email Address: _____

Email this form to: jordan.ceglio@sedgwick.com

Questions? Please call Nancy Broadhurst at 916.290.4612

IF THIS FORM IS NOT RETURNED BY THE DUE DATE ABOVE, YOUR DISTRICT WILL RECEIVE THE REFUND IN THE FORM OF A CHECK.

NOTE: NO DEPOSITS WILL BE MADE TO THE MEMBER CONTINGENCY FUND WITHOUT A COMPLETED ELECTION FORM.
 VCJPA LEGAL COUNSEL HAS ADVISED THAT AN ANNUAL ELECTION SHOULD BE MADE BY THE MEMBER DISTRICTS;
 STANDING ORDERS TO DEPOSIT REFUNDS IN THE MEMBER CONTINGENCY FUND WILL NOT BE ACCEPTED.

General Manager's Report for November 2024

1. The District's website had 13,687 views, 456 avg. per day, in November (14,092 views, 455 avg. per day, in October).
2. Two posts were made to the District's official NextDoor Neighborhoods account:

Date	Topic	Number of Impressions*
November 22	Fight the Bite and call for volunteers to interview for an outreach publication	7,288
November 27	Birds feeding on termites but not on mosquitoes	7,586

*Impressions are the number of unique views of the post plus the number of unique opens and clicks of any email notifications that members receive, which can include links to public agency posts.

3. Field taff completed the annual calibration of their pesticide application equipment. 11/1.
4. GM Cabrera met with the Public Agency Retirement System (PARS) for a review of the District's CERBT account. 11/12.
5. K. Schultz attended a webinar sponsored by the Pacific Southwest Center of Excellence in Vector-Borne Diseases featuring two presentations: "Modeling environmental impacts on invasive *Aedes* mosquito communities across a southern California landscape" and "Spotted fever *Rickettsia* surveillance in Northern Arizona". 11/19.
6. K. Schultz also attended the VectorSurv tick database training. VectorSurv is the state online Vector-Borne Disease Surveillance System. 11/19.
7. GM Cabrera met the Calif. Public Employees Retirement System (CalPERS) for a review of the District's CERBT account. 11/19.
8. K. Schultz attended the Goleta Slough Management Committee meeting on 11/21.
9. K. Schultz reviewed the CA Dept. of Public Health publication: "Guidance for Surveillance of and Response to Invasive *Aedes* Mosquitoes and Dengue, Chikungunya, and Zika in California". 11/25.
10. Architectural Historian Sarah Corder from South Environmental visited the office as part of her research for the historical review of the District building. 11/26.
11. R. Sharp, D. Cram, V. Ibarra K. Schultz, J. Sprigg and GM Cabrera viewed the American Mosquito Control Association-sponsored webinar: "Investigating the Ecology of *Culicoides* Biting Midges: The Big Problem of Tiny Vectors." 10/30.

Upcoming:

1. Christmas Holiday. Office will be closed on Wednesday, 12/25 and Thursday, 12/26.
2. GM Cabrera will be out of the office Monday, 12/23 through Friday, 12/27.
3. New Year's Day. Office will be closed on Wednesday, January 1.