

**GREATER LOS ANGELES COUNTY
VECTOR CONTROL DISTRICT
MOSQUITO AND VECTOR CONTROL ASSESSMENT**



**ENGINEER'S REPORT
FISCAL YEAR 2010-2011**

PURSUANT TO THE GOVERNMENT CODE, HEALTH AND SAFETY CODE AND
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION



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ENGINEER'S REPORT AFFIDAVIT

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT MOSQUITO AND VECTOR CONTROL ASSESSMENT

County of Los Angeles, State of California

This Report describes the existing benefit assessment district therein including the services, budgets, parcels, and assessments to be levied for fiscal year 2009/2010, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the districts. The undersigned respectfully submits the enclosed Report as directed by the Board of Trustees.

Dated this 9th day of July, 2009.

Willdan Financial Services

Stacey Reynolds
Stacey Reynolds, Project Manager
District Administration Services

By: Richard Kopecky
Richard Kopecky
R. C. E. # 16742



GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

DISTRICT MANAGER

Kenneth L. Bayless

DIRECTOR OF FISCAL OPERATIONS

Carolyn Weeks

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I. INTRODUCTION

The Greater Los Angeles County Vector Control District ("the District") is a public health agency dedicated to providing vector control and disease surveillance services in Los Angeles County. The District, which is an independent special district, was created in 1952 to control mosquitoes in the cities of Maywood, Bell, Huntington Park and portions of Los Angeles County. Thereafter, the District was expanded and currently provides services in the whole or portions of the cities of Artesia, Bell, Bellflower, Bell Gardens, Burbank, Carson, Cerritos, Commerce, Cudahy, Diamond Bar, Downey, Gardena, Glendale, Hawaiian Gardens, Huntington Park, La Habra Heights, Lakewood, La Mirada, Long Beach, Los Angeles City, Lynwood, Maywood, Montebello, Norwalk, Paramount, Pico Rivera, San Fernando, Santa Clarita, Santa Fe Springs, San Marino, Signal Hill, South El Monte, South Gate, Whittier, and some unincorporated areas within Los Angeles County.

In addition to mosquito control, which remains the main focus of the service, beginning in 1994, the District also provides midge and black fly control services for residents living within an approximately 100 square mile centered by a 26 mile corridor of the Los Angeles River that extends north from the Sepulveda Basin south to an intersect with the Interstate 10.

In 1996 with resolution 96-7, the District adopted a mosquito and vector control assessment (the "Assessment") for fiscal year 1996-97 and every year thereafter for the purpose of funding vector/black fly surveillance and control activities and projects within the District. The Assessment is an annual assessment imposed for vector control services in effect prior to the effective date of Proposition 218 and, therefore, is exempt from the procedures and approval process established for new vector assessments by Proposition 218.

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

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

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

This Engineer's Report ("Report") incorporates and is intended to be consistent with the benefit determinations, assessment apportionment methodology and other provisions established by Resolution 96-7 and the other documents and reports

that established the Assessment. Reference is hereby made to Resolution 96-7 and other supporting reports and documents for further details.

II. GENERAL DESCRIPTION OF PROPOSED SERVICES

The District's purpose and mission is to protect the public health, safety and welfare by providing mosquito, vector education and control services to property and citizens of Los Angeles County. The services (the "Services") to be funded by the assessments are:

- Mosquito Control Operations which include prevention, source surveillance and treatment programs:
 - Routinely and periodically inspecting and treating all known accessible mosquito breeding sources with environmental friendly materials (i.e., public health protection agents). The three main agent types used are petroleum-based oil, mosquito growth inhibitors and regulators.
 - Responding to mosquito control service requests.

- Vector Control Operations which include vector surveillance and disease control programs:
 - Identifying Vectors
 - Monitoring of Vectors' abundance and occurrence within the District
 - Conducting encephalitis virus surveillance, primarily for St. Louis Encephalitis (SLE)
 - Performing serosurveillance testing on trapped feral birds, sentimental chicken flocks
 - Evaluating the efficacy of field-applied chemicals
 - Testing for efficacy of newly approved chemicals
 - Supporting biological material needs of the Community Out Reach Program

- Chironomid (Midge) Prevention and Control Program on as needed-basis:
 - Preventing nuisance outbreaks by applying control materials such as insect growth inhibitor to the habitats of immature midges.

- **Black Fly Prevention and Control Program:**
 - Monitoring and controlling black flies along a 26-mile corridor of the Los Angeles River from approximately mid-spring to mid-fall. The method of control is by chemical application to the immature black fly habitats.
- **Community Outreach Programs:** coordinating programs and events that involve informing and educating the public and school children of the importance and control of mosquitoes and other vectors.

III. METHOD OF ASSESSMENT

The assessment is apportioned based upon the proportional special benefits to be derived by the properties over and above general benefits conferred on real property or to the public at large.

BENEFIT FACTORS

In order to allocate the proposed assessments, the Engineer begins by identifying the types of special benefit arising from the aforementioned mosquito control services and that would be provided to the property. These types of special benefits are as follows:

- Increased public safety, welfare and protection of health
- Enhanced quality of life, the area and utility of property
- Increased public awareness and understanding of how to protect themselves, their property, and pets and livestock from diseases carried by insects and small mammals
- Increased economic activity and reduced economic costs
- Protection of the County's tourism, agriculture and business industries
- Reduced risk of nuisance and liability

The above benefit factors, when applied to property within the areas of the Greater Los Angeles County Vector Control District that receive Service funded by the Assessments, confer special benefits to property and create specific enhancement of property because properties are more desirable in areas with improved public health, welfare, safety and quality of life and environment.

METHODOLOGY

The assessment amount is based on a "parcel unit", derived from the land use category and size of a parcel established by the County Assessor's Office, and seeks to fairly distribute the District's Indirect and Direct costs per parcel.

The District has determined the following "parcel unit" types for assessment purposes:

- A Residential & No Use Code Parcel < or = to 1 Acre
- An Agricultural Parcel < or = to 5 Acres
- A Commercial Parcel < or = to 20 Acres

These "parcel units" are considered equivalent for assessment purposes in that each requires essentially the same effort to service for vector control.

Two costs comprise the assessment amount: Indirect, and Direct:

- Indirect Cost is the cost of District activities, except those expenditures related to inspection and treatment of specific parcels by the District's Vector Control Specialists and Seasonal Mosquito Control Technicians. This amount is referred to as the "Base" cost. The "Base" per parcel cost is equal to the total amount of Indirect Cost divided by the total number of parcels in the District.
- Direct Cost is the cost of activities benefiting each parcel within the District when a vector control inspection or treatment takes place on, or is available to a particular parcel. The Direct Cost is distributed to the parcels based on the Unit size of the parcels (Benefit Unit).

Assessment to be billed per parcel will be equal to the Base plus the Direct Cost per Unit times the number of units in the parcel not to exceed \$20.00 for any single parcel. Calculation of assessment per parcel for each land use for fiscal year 2010-2011 is detailed in figure 1.

FIGURE 1 – METHOD OF ASSESSMENT

Land Use	Assessment Rate per Parcel
Residential	Base of \$3.18 per parcel + \$4.07 for each 1 acre size increment per parcel; not to exceed \$20.00 per parcel. (i.e. \$7.25 per parcel for parcels of 1 acre or less, plus \$4.07 per additional 1 acre)
Commercial	Base of \$3.18 per parcel + \$4.07 for each 20 acre size increment per parcel; not to exceed \$20.00 per parcel. (i.e. \$7.25 per parcel for parcels of 20 acre or less, plus \$4.07 per additional 20 acre)
Agricultural	Base of \$3.18 per parcel + \$4.07 for each 5 acre size increment per parcel; not to exceed \$20.00 per parcel. (i.e. \$7.25 per parcel for parcels of 5 acre or less, plus \$4.07 per additional 5 acre)
No Use Codes	Base of \$3.18 per parcel + \$4.07 for each 1 acre size increment per parcel; not to exceed \$20.00 per parcel. (i.e. \$7.25 per parcel for parcels of 1 acre or less, plus \$4.07 per additional 1 acre)

ASSESSMENT

The total Assessments and Assessment rates for fiscal year 2010-2011 are as follows:

FIGURE 2 – SUMMARY OF ASSESSMENTS BY IMPROVEMENT CATEGORIES

Improvement Categories	Number of Parcels	Total Assessment	% of Total Assessment
Residential	1,016,919	\$7,510,519.96	92.310%
Commercial	82,162	\$607,168.42	7.463%
Agricultural	1,642	\$18,442.47	0.227%
No Use Code	8	\$72.87	0.001%
Public and Unassesable	14,796	\$0.00	0.000%
Totals	1,115,527	\$8,136,203.72	100.000%
Assessment Rate per Base Unit		\$3.18	
Assessment Rate per Acreage Unit		\$4.07	
Additional Assessment for BlackFly Zone	304,777	\$0.298	

FIGURE 3 – SUMMARY OF HISTORICAL DATA

	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Base Rate	2.56	2.55	3.18	3.18	3.18
Incremental Rate	3.02	3.04	4.07	4.07	4.07
Black Fly	0.290	0.299	0.298	0.298	0.298
Black Fly Parcels	299,531	301,455	301,402	303,276	304,777
Total Parcels	1,089,295	1,094,508	1,094,503	1,097,972	1,100,731
Total Assessment	\$6,224,935.63	\$6,264,574.97	\$8,090,358.74	\$8,115,873.27	\$8,136,203.72

Note: Total assessment and total parcels designated in the chart above may differ from final applied due to parcel changes and land use classification updates.

DURATION OF ASSESSMENT

The duration of the Assessment, pursuant to Resolution 96-7, is for fiscal year 1996-97 and for every fiscal year thereafter so long as 1) vectors remain in existence or 2) black fly control is needed for the purpose of funding vector/black fly surveillance and control activities and projects within the District.

APPEALS AND INTERPRETATION

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

IV. DISTRICT BUDGET

The total estimated expenditures for vector surveillance and control services to be funded by revenue from the Assessment for fiscal year 2010-2011 are \$8,136,203.72. This revenue total includes approximately \$90,824, total collected from parcels in Black Fly Zone for Black Fly control services. A summary of the estimated costs for the District for fiscal year 2010-11 is shown in Figure 4 of this Section. Variances between total assessment revenue and total assessment required are due to assessments being rounded to the nearest pennies.

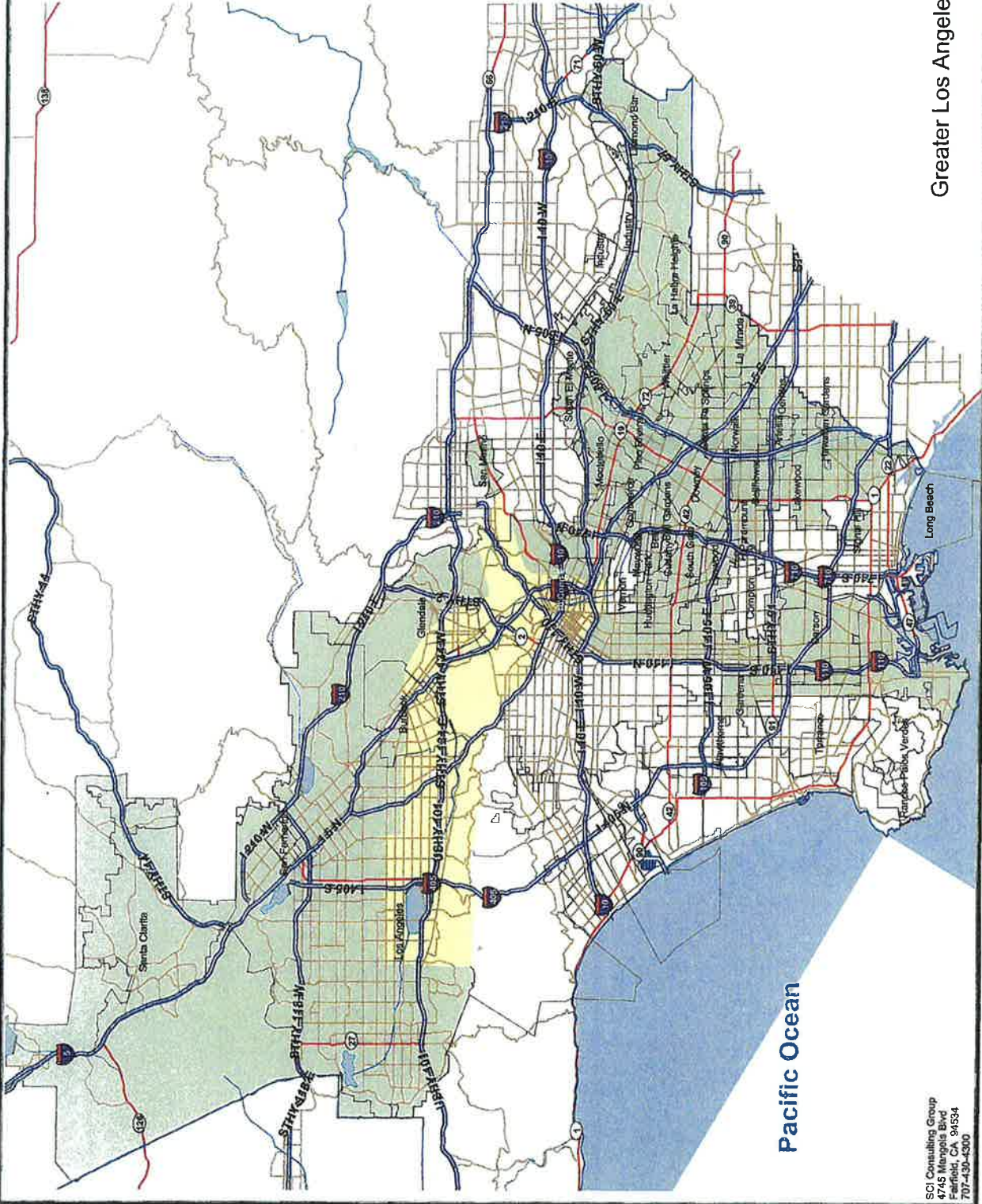
FIGURE 4 – FY 2010-11 PROPOSED BUDGET

Summary of Indirect and Direct Costs

Indirect Costs	
Salaries, excluding VCS, Maintenance Mechanic and MCT	1,512,368
Employee Taxes (i.e., Social Security, Medicare and UI): Excluding VCS,MM, and MCT	22,712
Benefits: Excluding VCS, Maintenance Mechanic and Mosq. Cntrl. Tech.	
Employer PERS Retirement Contribution & Other	309,552
Health, Dental, Optical Insurance, & EAP	446,826
Spray Equipment	18,346
Clothing: Uniform & Personal Supplies	51,665
Communication Services	62,080
Household Expense	15,755
Insurance, General	369,691
Maintenance: Automotive	94,200
Maintenance: Office, Laboratory, Communications & AV Equipment	58,485
Maintenance: Buildings & Yards	103,300
Vector Ecology Field & Laboratory Supplies	78,450
Memberships	27,985
Office Expense	22,600
Professional & Specialized Services	169,200
Public Information & Education Expense	41,400
Special Expense	453,850
Transportation & Travel	76,745
Fuel	189,335
Utilities	86,000
Fixed Assets (Capital Reserve Included)	17,250
All Reserves (Capital Reserve Excluded)	13,344
Total Indirect Costs	4,241,140
Allowable Assessable Indirect Cost(Less All Reserves + Capital Reserve)	4,227,796
Direct Cost	
Salaries: VCS, USD Field Asst., Maintenance Mechanic, MCT, LFA and Estimated Overtime	3,425,388
Employee Taxes (see above): VCS, Maintenance Mechanic and Mosq. Cntrl. Tech.	147,860
Benefits: VCS, Maintenance Mechanic	
Employer PERS Retirement Contribution & Other	710,920
Health, Dental, Optical Insurance, & EAP	619,361
Public Health Protection Chemicals	365,000
Total Direct Costs	5,268,529
Total Expenses Required	9,509,669
(Less Prior Year Fund Balance, Estimated '10-11 Taxes, Receipts & Black Fly Assessment)	(1,488,400)
Total General Assessment Required (Based on CFR of 49% Total Expenditures)	8,021,175
Amount Apportioned as Indirect Costs	2,752,646
Amount Apportioned as Direct Costs	5,268,529

V. ASSESSMENT DIAGRAM

The proposed assessment district includes all properties within the boundaries of the Greater Los Angeles County Vector Control District and is displayed on the following Assessment Diagram.



Legend

- Black Fly Zone
- Greater LAVCD boundary
- LA Cities
- LA County

Greater Los Angeles County Vector Control District Assessment Diagram

VI. ASSESSMENT ROLL

Reference is hereby made to the Assessment Roll in and for said assessment proceedings on file in the office of the District Manager for the Greater Los Angeles County Vector Control District, as said Assessment Roll is too voluminous to be bound with this Engineer's Report.