



**BOARD OF TRUSTEES
BUDGET COMMITTEE**

Monday, April 13, 2020

6:00 P.M.

To be held via teleconference only – see below

**IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCE
MEETINGS:**

Pursuant to Governor’s Executive Orders N-25-20, N-29-20, and N-33-20 and the Contra Costa County Public Health Officer Order No. HO-COVID19-03, and guidance from the CDC to minimize the spread of the coronavirus, please note the following changes to the District’s ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using Google Hangouts (see Executive Order 29-20).
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting remotely in the manner described below.

HOW TO OBSERVE THE MEETING

Telephone: Listen to the meeting live by calling **(774) 836-9074** and entering the **PIN 472 362 967 followed by the pound (#) key.**

Computer or mobile: Watch or listen to the meeting from a computer with internet access by navigating to meet.google.com/wpn-vfy-e-erv

NOTE: This is a public meeting that can be seen and heard live by any member of the public.

HOW TO SUBMIT PUBLIC COMMENTS

Please email your comments to pmacedo@contracostamosquito.com, write “Public Comment” in the subject line. In the body of the email, include the agenda item number AND title, as well as your comments. Comments may be made at any time prior to the meeting, or as follows. During the meeting, the Committee Chair or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess of less than 5 minutes will take place during the time public comment is open to allow emailed comments to be received and provided to the Chair. Once the public comment period is closed, all comments timely received will be read aloud. Comments received after the close of the public comment period will be added to the record after the meeting.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President **PERRY CARLSTON** Concord \$ Vice President **LOLA ODUNLAMI** Antioch \$ Secretary **DANIEL PELLEGRINI** Martinez
Brentwood **MARSHON THOMAS** \$ Clayton **PEGGIE HOWELL** \$ Contra Costa County **JIM PINCKNEY** **CHRIS COWEN** & **DARRYL YOUNG** \$ Danville **RANDALL DIAMOND**
El Cerrito **THOMAS MINTER** \$ Hercules **DUYLINH NGUYEN** \$ Lafayette **JAMES FITZSIMMONS** \$ Moraga **ROBERT LUCACHER** \$ Oakley **MICHAEL KRIEG** \$ Orinda **KEVIN MARKER** \$ Pinole **WARREN CLAYTON**
Pittsburg **RICHARD AINSLEY** PhD \$ Pleasant Hill **JENNIFER HOGAN** \$ Richmond **SOHEILA BANA** PhD \$ San Pablo **Vacant** \$ San Ramon **PETER PAY** \$ Walnut Creek **JAMES MURRAY**

AGENDA

CALL TO ORDER:

Roll Call
Pledge of Allegiance

1. PUBLIC INPUT ON NON AGENDA ITEMS
This time is reserved for members of the public to address the Board relative to matters of the District NOT on the agenda. No action may be taken on non-agenda items unless authorized by law. Public comments may be submitted as specified above.
2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JUNE 3, 2019
3. REVIEW DISTRICT RESERVES AND REVENUE SOURCES
4. REVIEW FISCAL YEAR 2019/2020 BUDGET YEAR TO DATE
5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST
6. BOARD AND STAFF ANNOUNCEMENTS
7. ADJOURNMENT

I hereby certify that the District Board of Trustee Agenda was posted 6 days, before the noted meeting.



Paula Macedo, General Manager

4/06/2020

Date

The Contra Costa Mosquito & Vector Control District will provide reasonable accommodations for persons with disabilities planning to attend CCMVCD meetings who contact Natalie Martini at least 24 hours before the meeting, at (925) 771-6100.

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

APRIL 13, 2020 BUDGET COMMITTEE MEETING

1. No comment, see agenda
2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JUNE 3, 2019 (Pages 4-5)
3. REVIEW DISTRICT RESERVES AND REVENUE SOURCES (Pages 6-8) –
Administrative Services Manager Bagley will discuss the District’s recent history of expenses versus revenues and reserves with the Local Agency Investment Fund (LAIF). She will then discuss property tax and benefit assessment revenue streams.
4. REVIEW FISCAL YEAR 2019/2020 BUDGET YEAR TO DATE (Pages 9) –
Administrative Services Manager Bagley will discuss the status of the District budget through March 31, 2020, and note any trends or areas of concern versus the budget adopted by the Board of Trustees for fiscal year 2019/2020.
5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST (Page 10) –
Administrative Services Manager Bagley will review the long term forecast enclosed and discuss strategies for protecting the District finances.
- 6 - 7. No comment

BUDGET COMMITTEE MEETING
MINUTES

A Budget Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday, June 3, 2019, in the District Office at 155 Mason Circle, Concord, California.

TRUSTEES PRESENT	Perry Carlston, Chair Chris Cowen Robert Lucacher Kevin Marker James Murray Darryl Young
TRUSTEES ABSENT	Richard Ainsley Richard Means
OTHERS PRESENT	Paula Macedo, General Manager Maria Bagley, Administrative Services Manager

CALL TO ORDER

Chair Carlston called the meeting to order at 6:09 p.m.

ROLL CALL

A roll call indicated that 6 Trustees were present, and one was absent.

1. PUBLIC INPUT ON NON AGENDA ITEMS - None.
2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON APRIL 29, 2019

** Motion was made by Trustee Cowen and seconded by Trustee Young to approve the minutes from the Budget Committee meeting held on April 29, 2019.

3. REVIEW DISTRICT RESERVES AND REVENUE SOURCES – the committee reviewed the District's revenue sources, the percent of revenue each source generated for the District and some of the trends and potential impacts of the assumptions on the assessed value of property and property tax collections in Contra Costa County. The committee noted that over the years the 10 forecasts have not been very accurate and Administrative Services Manager Maria Bagley explained the difficulty of forecasting the county's revenues and the District's portion.

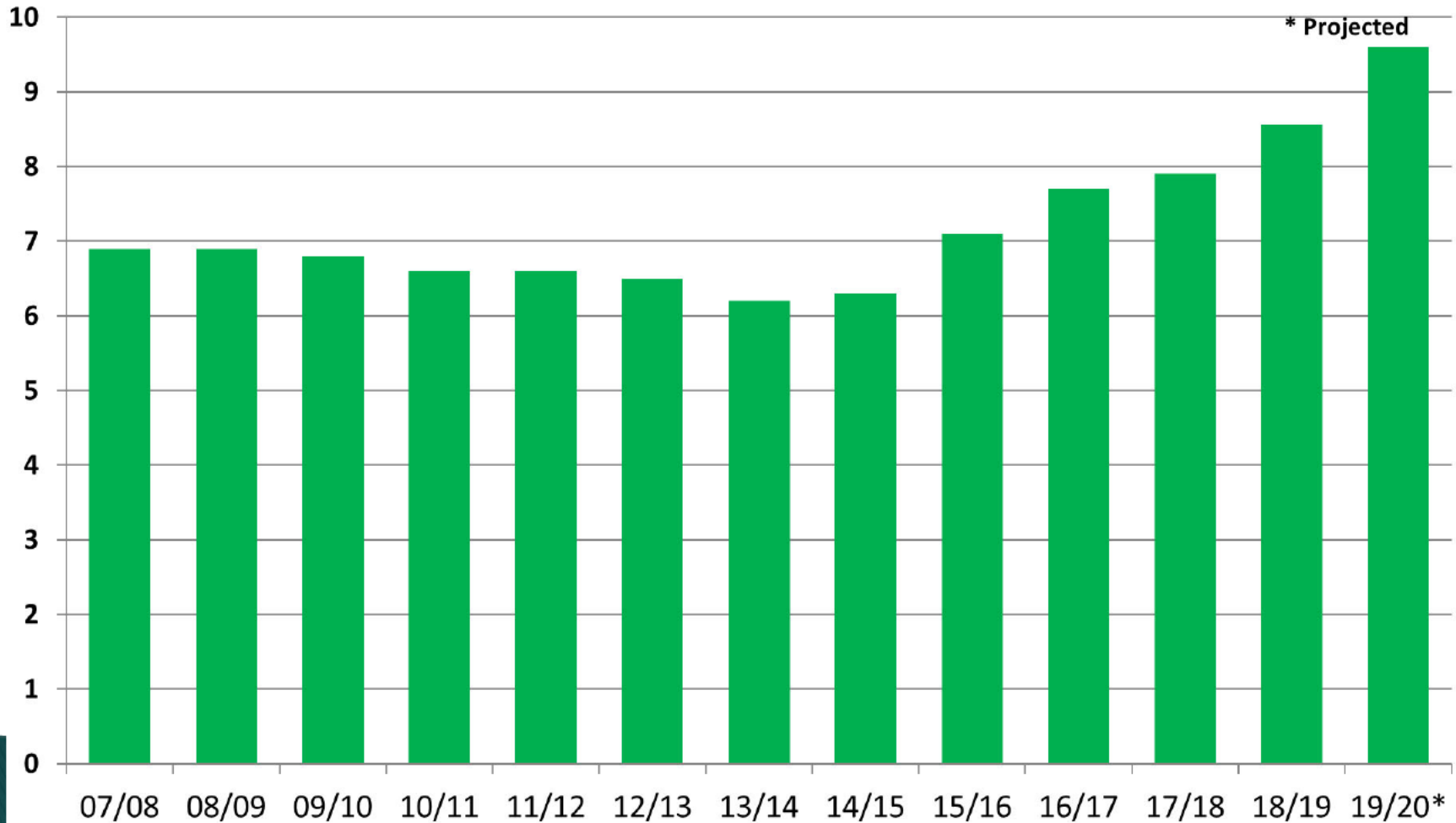
4. REVIEW DRAFT BENEFIT ASSESSMENT FOR FY 2019/2020 - Administrative Services Manager Maria Bagley presented the Benefit assessment projection from Francisco and Associates.
5. REVIEW FIXED ASSET, PROGRAM DEVELOPMENT, AND ONE TIME REQUEST / RECOMMENDATIONS FOR FY 2019/2020 - the committee discussed the year to date budget and discussed a number of one-time items, including new vehicles, safety lights, accounting software, and operations software. The committee asked for the capital items be noted on the report going forward.
6. REVIEW INITIAL PROPOSED BUDGET FOR FY 2019/2020 - Administrative Services Manager Maria Bagley presented the proposed 2019/2020 budget. The committee discussed the large one-time expenses, which were creating a negative budget. The committee understood that the majority of the expenses are one-time expenses and were not expected to roll forward.
7. REVIEW PROPOSED DISTRICT INVESTMENT, PROCUREMENT AND DISPOSAL, AND RESERVE POLICIES - the committee reviews the new policies and recommended them with minor changes to the language to go to the full board in the July meeting for approval.
8. BOARD AND STAFF ANNOUNCEMENTS
9. ADJOURNMENT – 8:29 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on Monday, June 3, 2019.

Perry Carlston, 2019 Chair
Budget Committee

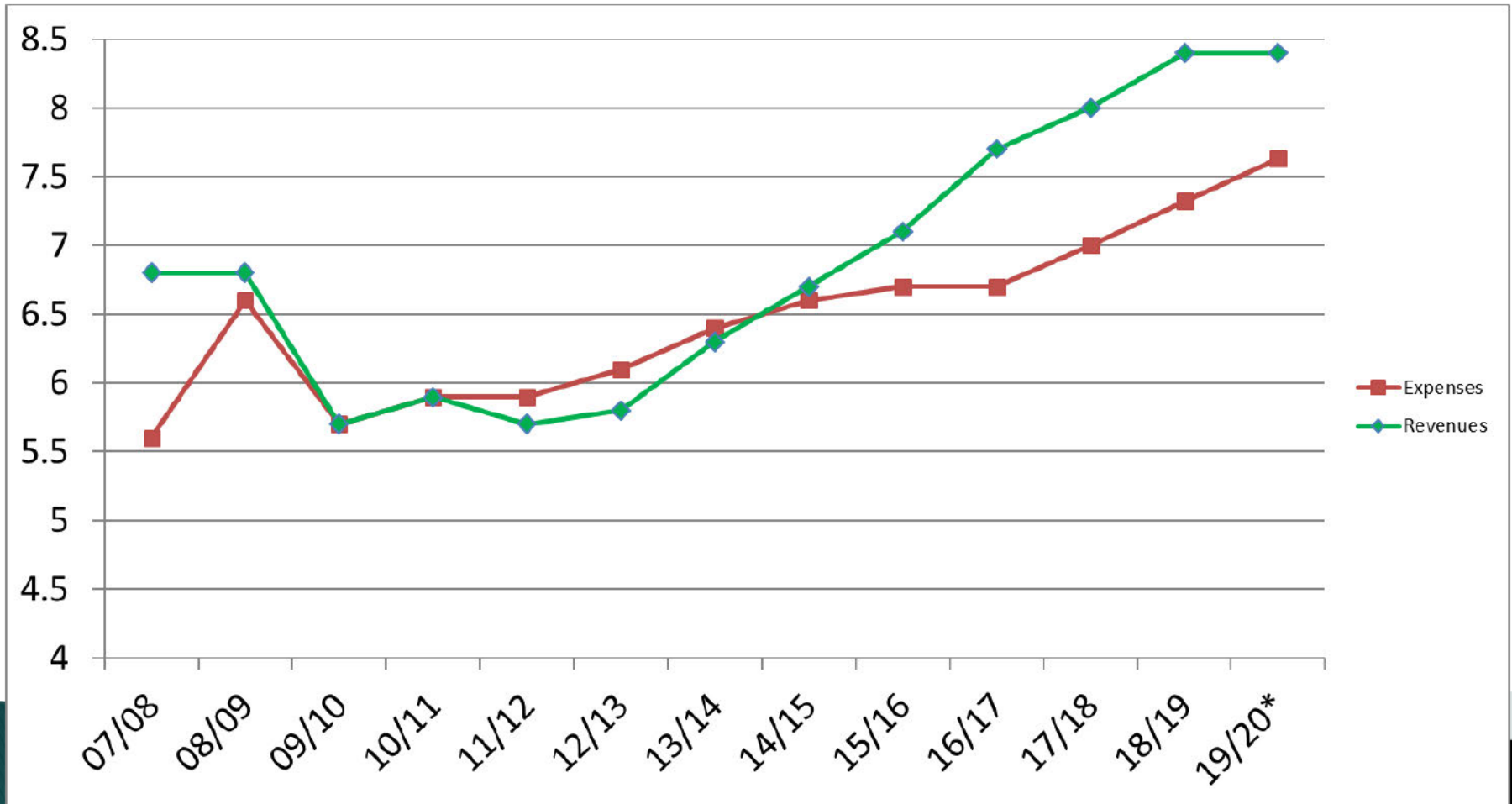
Contra Costa Mosquito & Vector Control District

End of Fiscal Year Reserves Balance (LAIF) (millions)

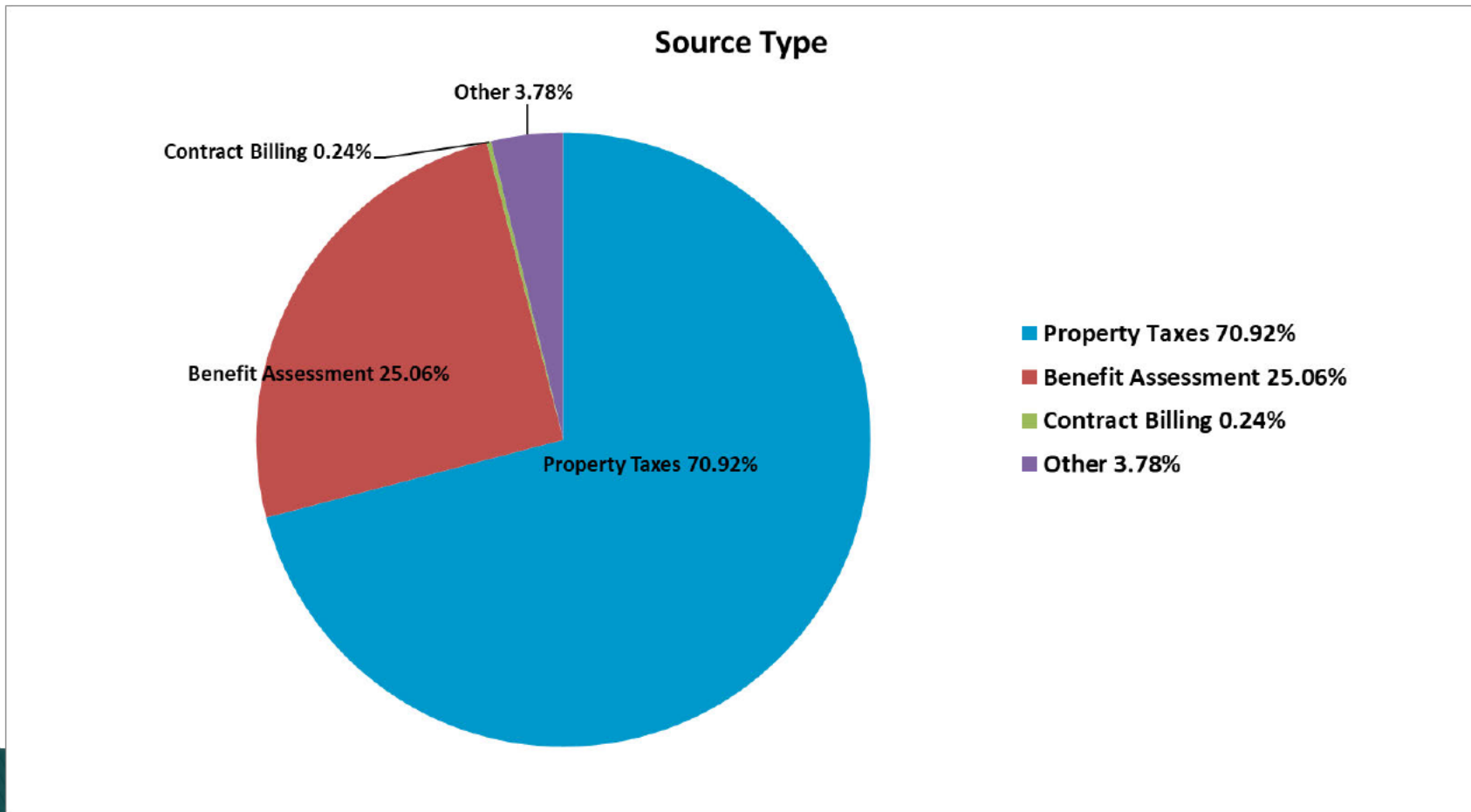


Contra Costa Mosquito & Vector Control District

Expense versus Revenue (millions)



Contra Costa Mosquito & Vector Control District Revenues Fiscal Year 2019/2020



Contra Costa Mosquito and Vector Control District
FY20 Budget Year

(July 1 2019 - June 30 2020)

Board Packet

75% of the Year
completed

	FY20 <i>As of 3/31/20</i>	FY20 Budget	YTD FY20 VS ADOPTED	ADOPTED FY20 VS FY20 \$
Personnel Costs				
Payroll & OT	2,580,480	3,820,353	67.5%	1,239,873
Retirement	1,186,457	1,267,909	93.6%	81,452
OASDI	151,394	236,862	63.9%	85,468
Medicare	36,213	55,395	65.4%	19,182
Health Insurance (Dental / Vision Etc)	391,792	646,687	60.6%	254,895
Unemployment	16,687	32,202	51.8%	15,515
Disability Ins	-	9,500	0.0%	9,500
Other Post Employment Benefits	-	176,000	0.0%	176,000
Subtotal Personnel Costs	4,363,023	6,244,908	69.9%	1,881,885
Operational Costs				
Professional Services - Legal	44,728	90,000	49.7%	45,272
Professional Services - Building & Grounds Maint	7,763	10,000	77.6%	2,237
Professional Services - All Other	87,185	98,438	88.6%	11,253
Public Affairs	4,609	65,330	7.1%	60,721
Lab Services	18,327	53,500	34.3%	35,173
Information & Technology	26,004	353,500	7.4%	327,496
Operations - Control Materials	83,143	62,000	134.1%	(21,143)
Operations - Aerial	4,340	22,000	19.7%	17,660
Operation and Facilities - All Other	114,764	339,925	33.8%	225,161
General Office Administration - Insurance	304,328	304,328	100.0%	-
General Office Administration - Trustee Expense	10,135	22,000	46.1%	11,865
General Office - Research	0	25,000	0.0%	25,000
General Office Administration - Employee Travel & Training	37,796	62,000	61.0%	24,204
General Office Administration - Utilities	43,714	83,460	52.4%	39,746
General Office Administration - All Other	41,381	447,000	9.3%	405,619
Subtotal Operational Cost	828,216	2,038,481	40.6%	1,210,265
Capital				
Land				-
Structures and Improvements	0	7,500	0.0%	7,500
Vehicles	80,812	84,000 *	96.2%	3,188
Heavy Equipment	15,551	30,000	51.8%	14,449
Subtotal Capital	96,363	121,500	79.3%	25,137
Total Expenditures	5,287,602	8,404,889		
Revenues				
Property Taxes	3,238,017	5,790,540	55.9%	2,552,523
Benefit Assessment	1,130,323	2,045,903	55.2%	915,580
Contract Billing	27,007	20,000	135.0%	(7,007)
Interest Income (LAIF)	141,208	135,000	104.6%	(6,208)
Medical Reimbursement	82,986	115,000	72.2%	32,014
Fixed Asset Disposal	7,500	24,000	31.3%	16,500
Miscellaneous	42,531	35,000	121.5%	(7,531)
Subtotal Revenue	4,669,572	8,165,443	57.2%	3,495,870
Estimate Ending Balance		-239,446		
Designated Reserves NEW POLICY				
Bond Reserve	-			
Public Health Emergency	2,500,000			
Capital Improvement	1,393,370			
Emergency Reconstruction Response	500,000			
Operations	4,072,118			
Vehicle & Equipment Replacement	150,000			
IT Equipment Replacement	200,000			
	8,815,488			

* Revised Budget Per 9/9/19 Board Meeting
Requested additional Budget Allocation
for Vehicles (additional \$5,600)

Forecast FY 19/20 Budget Year

Cost Projections (\$M) or (*1,000) Using Fiscal Year 2020 Budget Assumptions as of 3.31.20

Fiscal Year	YTD 19/20	Adopted 19/20	Projected 20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
Expenses												
As of 3.31.20												
Salaries & Wages, w/ indirects	4,363	6,069	6,251	6,439	6,632	6,831	7,036	7,247	7,464	7,688	7,919	8,156
OPEB Trust funding	-	176	188	193	199	205	211	217	224	231	238	
Operations	828	2,038	1,974	2,003	2,033	2,064	2,095	2,126	2,158	2,190	2,223	2,268
Capital equipment	96	122	123	125	127	129	131	133	135	137	139	142
Capital Land (Int on debt)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 5,288	\$ 8,405	\$ 8,535	\$ 8,760	\$ 8,991	\$ 9,228	\$ 9,472	\$ 9,723	\$ 9,981	\$ 10,246	\$ 10,518	\$ 10,566
Revenues												
Property Taxes	3,238	5,791	5,877	5,966	6,055	6,146	6,238	6,332	6,427	6,523	6,621	6,819
Benefit Assessment	1,130	2,046	2,048	2,050	2,052	2,054	2,056	2,058	2,060	2,062	2,064	2,066
Interest Income from LAIF	141	135	72	70	66	62	56	49	41	31	21	12
Miscellaneous	133	194	195	196	197	198	199	200	201	202	203	205
TOTAL	\$ 4,643	\$ 8,165	\$ 8,193	\$ 8,281	\$ 8,370	\$ 8,459	\$ 8,549	\$ 8,639	\$ 8,729	\$ 8,819	\$ 8,909	\$ 9,102
Net Difference	\$ (645)	\$ (239)	\$ (343)	\$ (479)	\$ (621)	\$ (769)	\$ (923)	\$ (1,084)	\$ (1,252)	\$ (1,427)	\$ (1,609)	\$ (1,464)
Reserves (In LAIF)	\$ 8,679	\$ 9,658	\$ 9,316	\$ 8,837	\$ 8,216	\$ 7,447	\$ 6,524	\$ 5,440	\$ 4,187	\$ 2,760	\$ 1,151	\$ (313)
As % of Revenue	187%	118%	114%	107%	98%	88%	76%	63%	48%	31%	13%	-3%

Assumptions:	FLAT Projected
Salaries & Wages, w/ indirects	3.00%
OPEB Trust funding	3% of Salary & Wages
Operations	-(94K in One time from FY19/20) 1.50%
Capital equipment	1.50%
Assessed Valuation	1.50%
Benefit Assessment	0.10%
Interest Income	0.75%
Miscellaneous	0.50%

RESERVE	Balance
3.31.20	8,679
4.30.20	10,209 *
5.31.20	9,683 *
6.30.20	9,658 *
*	Projected
April Property Tax	1900
April Expenses	-370
May Expenses	-526
June Property Tax	325
June Expenses	-350