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BOARD OF TRUSTEES
BUDGET COMMITTEE MEETING
*****MONDAY, APRIL 24, 2023*****
AGENDA
6:00 PM

TIME: 6:00 PM

LOCATION: Hybrid meeting of the Board of Trustees
Physically held at the District office located at
155 Mason Circle, Concord, CA 94520
By teleconference at:

<https://us06web.zoom.us/j/86549772736?pwd=ZlBVbHpMekhNOGZiWDY3ZElh3STVLDz09>

Meeting ID: 865 4977 2736

Passcode: 074462

Members of the public may participate in the meeting via teleconference or in-person. Public comments may be submitted in advance of the meeting by emailing Paula Macedo at pmacedo@contracostamosquito.com. Alternatively, members of the public may offer spoken comments when public comment is requested, either at the beginning of the meeting as to non-agenda items, or regarding an agenda item at the time the item is considered. Comments shall be limited to three minutes per person, unless different time limits are set by the Chairperson.

In compliance with the Americans with Disabilities Act, if you need a disability-related modification or accommodation to participate in this meeting, please contact Paula Macedo, General Manager, as early as possible, and at least 48 hours before the meeting at (925) 457-8464 or pmacedo@contracostamosquito.com.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President JAMES MURRAY Walnut Creek • Vice President DARRYL YOUNG Contra Costa County • Secretary DANIEL PELLEGRINI Martinez
Antioch WADE FINLINSON • Brentwood Vacant • Clayton Vacant • Concord PERRY CARLSTON • Contra Costa County JIM PINCKNEY & CHRIS COWEN • Danville RANDALL DIAMOND
El Cerrito JIM DOLGONAS • Hercules DAMIAN WONG • Lafayette JAMES FITZSIMMONS • Moraga JAMES FRANKENFIELD • Oakley MICHAEL KRIEG • Orinda KEVIN MARKER
Pinole WARREN CLAYTON • Pittsburg RICHARD AINSLEY, PhD • Pleasant Hill JENNIFER HOGAN • Richmond CHRIS DUPIN • San Ramon PETER PAY • San Pablo Vacant

AGENDA

1. **CALL TO ORDER**
Roll Call
Pledge of Allegiance
2. **AGENDA MANAGEMENT**
3. **PUBLIC INPUT ON NON-AGENDA ITEMS**
This time is reserved for members of the public to address the committee 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 and will be limited to three minutes per person.
4. **APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON DECEMBER 8, 2022**
5. **REVIEW FISCAL YEAR 2022-2023 BUDGET YEAR TO DATE**
6. **REVIEW DISTRICT RESERVES AND REVENUE SOURCES**
7. **REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST USING APPROVED METHODOLOGY**
8. **REVIEW AND DISCUSS INVESTMENT SECURITIES AND BANKING**
9. **REVIEW AND DISCUSS FUTURE FINANCIAL REPORT FORMATS**
10. **BOARD AND STAFF ANNOUNCEMENTS**
11. **ADJOURNMENT**

I hereby certify that the District Board of Trustees Budget Committee Meeting Agenda was posted 6 days before the noted meeting.

Natalie Martini, Financial Administrator

4//18/2023

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

APRIL 24, 2023 BUDGET COMMITTEE MEETING STAFF REPORT

1. No comment
2. **AGENDA MANAGEMENT** – Consider order of items.
3. **PUBLIC INPUT ON NON-AGENDA ITEMS**
4. **APPROVAL OF MINUTES FROM BUDGET COMMITTEE SPECIAL MEETING HELD ON DECEMBER 8, 2022 (Pages 4-5)** – Minutes from Budget Committee meeting held on December 8, 2022 were attached.
5. **REVIEW FISCAL YEAR 2022-2023 BUDGET YEAR TO DATE (Pages 6-8)** – General Manager Macedo will present the status of the District budget through March 31, 2023, and note any trends or areas of concern versus the budget adopted by the Board of Trustees for Fiscal Year 2022-2023.
6. **REVIEW DISTRICT RESERVES AND REVENUE SOURCES (Pages 9-11)** - General Manager Macedo will present the District’s recent history of expenses versus revenues and reserves with the Local Agency Investment Fund (LAIF), and property tax and benefit assessment revenue streams. In addition, General Manager Macedo is seeking recommendation from the committee to review the District’s Reserve Policy to adjust for inflation and better reflect current values.
7. **REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST USING APPROVED METHODOLOGY (Page 12)** - Committee will discuss and review the long-range forecast.
8. **REVIEW AND DISCUSS INVESTMENT SECURITIES AND BANKING** – General Manager Macedo will discuss the current investment and banking options used by the District and revisit the discussion about investing in CLASS, initiated at the previous committee meeting. Consultant Rick Wood will be present to answer questions from the committee.
9. **REVIEW AND DISCUSS FUTURE FINANCIAL REPORT FORMAT** – At the previous Budget committee meeting, Consultant Wood suggested improvements to the District’s financial reports. Financial Administrator Martini has worked with Wood on these changes and will be presenting them to the committee during the meeting. General Manager is seeking recommendation from the committee on the financial activity reported to the Board.
- 10, 11. **BOARD AND STAFF ANNOUNCEMENTS / ADJOURNMENT** – 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 Thursday, December 8, 2022, via teleconference.

TRUSTEES PRESENT Peter Pay, Chair
 Richard Ainsley
 Chris Cowen
 James Frankenfield
 Kevin Marker
 Jim Murray
 Darryl Young

TRUSTEES ABSENT None

OTHERS PRESENT Paula Macedo, General Manager
 Stacy Stark, Human Resources & Risk Manager
 Natalie Martini, Administrative Analyst II
 Rick Wood, CSDA Financial Consultant

1. CALL TO ORDER
 Budget Committee Chair Pay called the meeting to order at 6:00 p.m.

2. ROLL CALL
 A roll call indicated that five Trustees were present at the time, Trustee Ainsley joined the meeting at 6:06 p.m. and Trustee Frankenfield joined the meeting at 6:50 p.m.

3. PUBLIC INPUT ON NON-AGENDA ITEMS – None.

4. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JULY 11, 2022

- ** Motion was made by Trustee Cowen and seconded by Trustee Murray to approve the minutes from the Budget Committee meeting held on July 11, 2021. *Motion passed unanimously.*

5. REVIEW AND DISCUSS FINANCIAL REPORT FORMAT – General Manager Macedo noted that the District had used the consulting services of the California Special Districts Association’s Financial & Administration Director, Rick Wood. Wood suggested improvements to the District’s financial reports, which were discussed and will be presented to the committee at the next meeting. Wood presented samples of the proposed reporting formats and answered questions from the committee.

6. REVIEW AND DISCUSS PROPOSED CHANGE TO BANKING – General Manager Macedo reviewed the banking institutions and processes used by the District, and

informed the committee of the alternative recommended by consultant Wood, to bank with Five Star Bank. Information on Five Star Bank was provided to the committee and Wood answered questions. The committee requested additional information on collateralization and insurance, which General Manager Macedo noted she would follow up by email. This item was informational only and no action from the committee was needed.

7. REVIEW AND DISCUSS INVESTMENTS OPTIONS – General Manager Macedo presented the current investment option used by the District and what is allowed under the current Investment Policy. She proposed diversification and investment in other options, as recommended by consultant Wood, who presented about CLASS and answered questions from the committee. This item was informational only and no action was needed, as the current approved Investment Policy allows for such investment and the change is under the authority of the General Manager. The committee requested that the General Manager provide advance notice to the committee once that decision is made.
8. REVIEW AND DISCUSS GENERAL MANAGER SPENDING AUTHORITY LIMITS
Board-approved limits for the General Manager were updated on July 7, 2022 and were:
 - Board-approved Purchasing for General Manager’s authority is \$25,000 for one single transaction
 - Board-approved Purchasing for Control Products that were previously approved in the Budget is \$50,000 for one single transaction
 - Board-approved Purchasing for fixed assets (vehicles) that were previously approved in the Budget is \$40,000 for one single transaction
 - Board-approved Purchasing for fixed assets (building) that were previously approved in the Budget is \$200,000 for one single transactionAt the November Board meeting, the Board asked that the limits for General Manager spending authority be reviewed and adjusted, especially to account for inflation overall, and vehicles prices going up. General Manager sought recommendation from the committee. The committee discussed and will be presenting a recommendation to the Board at the December 12, 2022 Board meeting to make the following change:
 - Board-approved Purchasing for fixed assets (vehicles/equipment) that were previously approved in the Budget is \$75,000 for one single transaction
9. BOARD AND STAFF ANNOUNCEMENTS – Trustee Young thanked consultant Wood for sharing his expertise with the Board and for his recommendations.
10. ADJOURNMENT – 7:38 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on April 24, 2023.

Darryl Young, 2023 Chair Budget Committee

**Contra Costa Mosquito and Vector Control District
FY22 Budget Year & Initial Proposal for FY 23**

(July 1 2022 - June 30 2023)

Board Packet

75% of the Year
completed

		FY 23 <i>As of 3/31/23</i>	FY 22-23 <i>Approved Budget</i>	YTD FY23 VS Adopted
ACCOUNT				
Personnel Costs				
	Payroll & OT	2,785,699	3,925,348	71.0%
600115	Retirement	918,599	1,341,013	68.5%
600120	OASDI	161,494	235,521	68.6%
600125	Medicare	39,238	52,992	74.0%
	Fringe Benefits (Health 83%, Dental, Vision, etc)	387,638	585,745	66.2%
600160	Unemployment	16,307	25,900	63.0%
600150	Disability Ins	10,125	13,614	74.4%
	Other Post Employment Benefits	0	215,000	0.0%
600146	District Paid Health Retiree Cost & Fees	43,288	143,000	30.3%
	Subtotal Personnel Costs	4,362,387	6,538,133	66.7%
Professional Services				
500101	Auditing Services	18,777	25,000	75.1%
500103	Building and Grounds Maintenance & Repairs Minor < \$10,000	6,000	25,000	24.0%
500104	Consulting - General	3,704	90,000	4.1%
500106	Engineers Report	9,100	9,100	100.0%
500107	Janitorial Services	11,625	21,500	54.1%
500109	Landscaping Services	4,617	6,400	72.1%
500110	Legal - Counsel General	18,606	18,000	103.4%
500111	Legal - Counsel Labor	26,255	150,000	17.5%
500113	Medical Services - General	0	600	0.0%
500114	Medical Services - Pre-Employment	264	1,000	26.4%
500115	Permits & Fees	537	15,000	3.6%
500116	Security Service	18,355	36,000	51.0%
	Subtotal Professional Services	117,839	397,600	#REF!
Public Affairs				
501001	Community Event Registration Fees	1,332	1,000	133.2%
501002	Marketing - Advertisement Online	0	35,000	0.0%
501003	Marketing - Advertisement Print	0	40,000	0.0%
501004	Marketing - Branded Collateral	419	1,000	41.9%
501005	Marketing - Brochures	1,913	2,500	76.5%
501006	Marketing - Business Cards	290	500	58.0%
501007	Marketing - Design	1,145	1,000	114.5%
501008	Marketing - Displays	3,100	6,000	51.7%
501009	Marketing - Door Hangers	2,084	1,000	208.4%
501010	Marketing - Website Development & Maintenance	0	20,000	0.0%
	Subtotal Public Affairs	10,283	108,000	9.5%
Operation and Facilities				
502000	Aerial Services	2,050	10,000	20.5%
502001	Automotive - Gasoline	50,132	80,000	62.7%
502002	Automotive - Repairs	37,378	65,000	57.5%
502003	Automotive - Services	532	15,000	3.5%
502004	Automotive - Supplies	1,539	8,000	19.2%
502005	Building & Grounds Materials / Supplies	4,848	8,500	57.0%
502006	Building Engineering	0	200,000	0.0%
502007	Control Materials - Mosquito Adulticiding	4,032	10,000	40.3%
502008	Control Materials - Mosquito Larviciding	95,972	90,000	106.6%
502010	Control Materials - Vertebrate	5,021	10,000	50.2%
502011	Control Materials - Yellowjacket & Bees	1,898	3,000	63.3%
502012	Equipment Rental	0	1,000	0.0%
502013	Equipment Repair	9,827	15,000	65.5%
502014	Equipment Service	346	3,000	11.5%
502015	Equipment Small	2,758	10,000	27.6%
502016	Safety & PPE	7,502	15,000	50.0%

**Contra Costa Mosquito and Vector Control District
FY22 Budget Year & Initial Proposal for FY 23**

(July 1 2022 - June 30 2023)

Board Packet

	FY 23 <i>As of 3/31/23</i>	FY 22-23 <i>Approved Budget</i>	75% of the Year completed YTD FY23 VS Adopted
502017 Safety Boots	2,213	2,500	88.5%
502018 Source Reduction/Wetlands	143	1,000	14.3%
502019 Tools & Instruments	1,194	2,500	47.8%
502020 Uniform Professional Branded Wear	894	2,500	35.8%
502021 Uniform Rental	7,847	13,000	60.4%
Subtotal Operation and Facilities	236,125	565,000	41.8%
Lab Services			
503001 Aquaculture	2,130	2,000	106.5%
503002 General Lab Supplies & Materials	1,391	3,500	39.8%
503003 Insectary	511	1,000	51.1%
503004 Lab Equipment	26	6,771	0.4%
503005 Lab Testing	6,796	18,000	37.8%
503006 Pesticide Testing	0	1,500	0.0%
503007 Sentinel Bird	521	1,100	47.4%
503008 Surveillance	12,722	14,000	90.9%
Subtotal Lab Services	24,098	47,871	50.3%
Information & Technology			
504000 Computer Equipment Supplies < \$100	1,228	4,000	30.7%
504001 Computer Equipment Supplies > \$100 < \$500	480	7,000	6.9%
504002 Computer Equipment Supplies > \$500	1,102	8,000	13.8%
504004 GPS Tracking	4,345	6,700	64.9%
504005 I.T Subscriptions	14,112	40,000	35.3%
504006 Phone	0	5,000	0.0%
504007 Phone Accessories	131	1,500	8.7%
504008 Printing Supplies	2,869	6,000	47.8%
504009 Software	14,136	75,000	18.8%
Subtotal Information & Technology	38,403	153,200	25.1%
General Office Administration			
505000 Assessments & County Fees	173,174	225,000	77.0%
505003 District Membership & Subscription Dues	26,741	28,000	95.5%
505004 Employee - Development	3,486	5,000	69.7%
505005 Employee - Lodging	7,156	15,000	47.7%
505006 Employee - Meal	1,212	8,000	15.1%
505007 Employee - Memberships	1,042	7,000	14.9%
505008 Employee - Training	7,463	32,000	23.3%
505009 Employee - Travel	2,313	12,000	19.3%
505010 Financial Services Fees	3,501	4,500	77.8%
505011 Insurance - Auto Physical Damage	2,744	2,745	100.0%
505012 Insurance - Crime & Weapons	1,413	1,546	91.4%
505013 Insurance - General	4,503	7,699	58.5%
505014 Insurance - Liability	157,946	157,223	100.5%
505015 Insurance - Property	12,762	14,783	86.3%
505017 Insurance - Workers Comp	163,006	204,433	79.7%
505018 Office Furniture	0	12,000	0.0%
505019 Office Keys & Locks	238	1,000	23.8%
505020 Office Supplies - General	3,627	6,000	60.4%
505021 Office Supplies - Janitorial	348	2,200	15.8%
505022 Office Supplies - Kitchen	846	1,000	84.6%
505023 Postage	3,534	4,000	88.4%
505025 Safety Program - Incentive	0	2,500	0.0%
505026 Safety Program - Tangible Materials	0	2,500	0.0%
505027 Service & Leasing Contracts	2,905	4,000	72.6%
505028 Trustee - Expense General	0	1,000	0.0%
505029 Trustee - Lodging	2,203	4,500	49.0%
505030 Trustee - Meal	228	2,500	9.1%

**Contra Costa Mosquito and Vector Control District
FY22 Budget Year & Initial Proposal for FY 23**

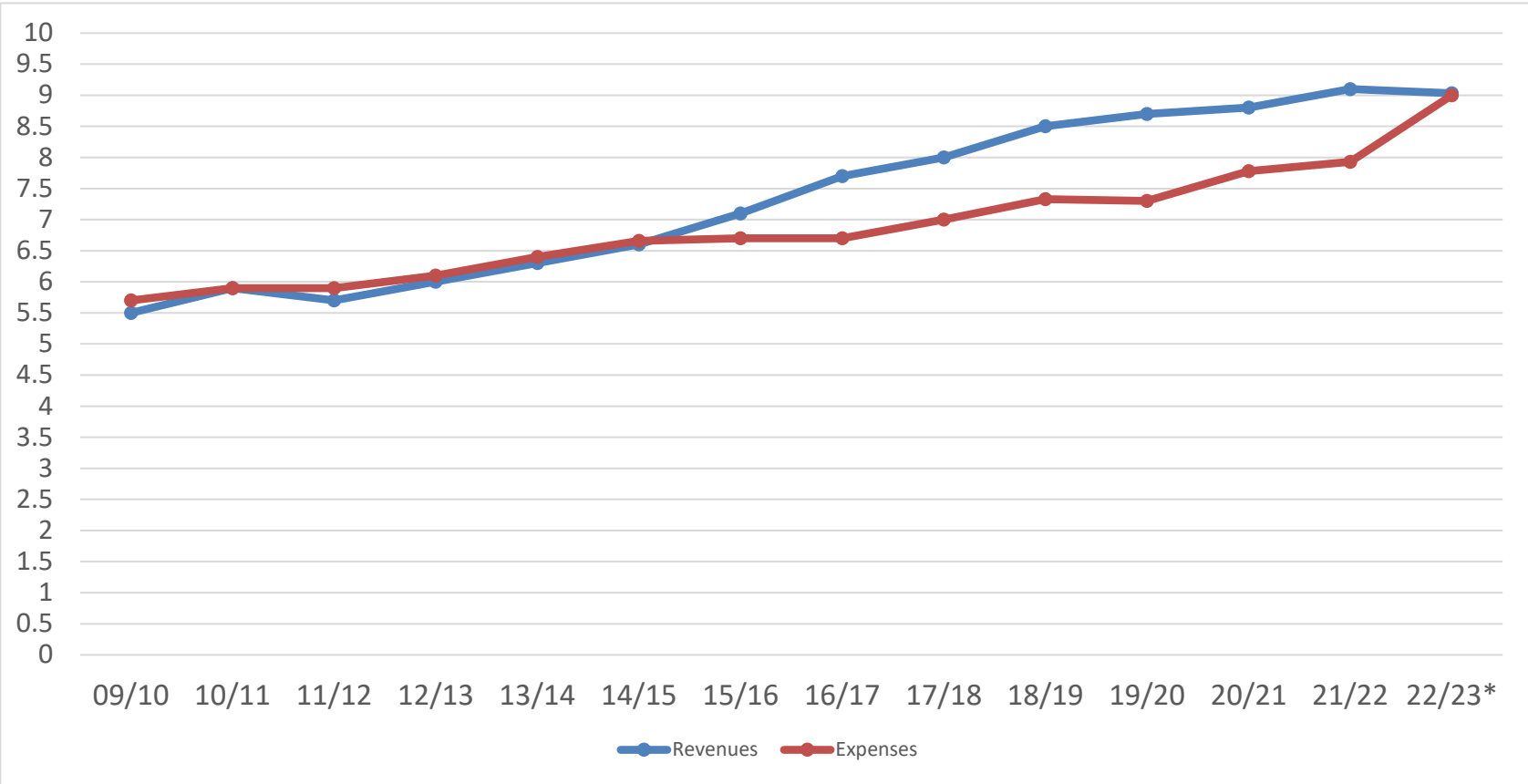
(July 1 2022 - June 30 2023)

Board Packet

	FY 23 <i>As of 3/31/23</i>	FY 22-23 <i>Approved Budget</i>	75% of the Year completed YTD FY23 VS Adopted
505031 Trustee - Mileage	0	500	0.0%
505032 Trustee - Training	1,875	10,000	18.8%
505033 Trustee - Travel	383	5,000	7.7%
505035 Utilities Cell Phone	17,107	23,500	72.8%
505036 Utilities Electric	6583	36,000	18.3%
505037 Utilities Garbage	6,124	7,600	80.6%
505038 Utilities Gas	8,939	11,000	81.3%
505039 Utilities Internet	12,153	18,000	67.5%
505040 Utilities Landline	10091	13,200	76.4%
505041 Utilities Water	3,720	6,000	62.0%
505042 Water - Drinking	1,779	3,500	50.8%
505043 Utilities Sewer:General	1,620	2,200	73.6%
505044 Employment Advertisements	150	1,500	10.0%
Subtotal General Office Administration	652,915	906,129	72.1%
Capital			
Land	0	0	0.0%
700102 Vehicles	124,191	203,000	61.2%
700103 Heavy Equipment	30,508	85,000	35.9%
Subtotal Capital	154,699	288,000	53.7%
Total Expenditures	5,596,749	9,003,933	62.2%
Revenues			
Property Taxes	4,088,712	6,801,654	60.1%
400155 Benefit Assessment	1,145,474	2,080,111	55.1%
400160 Contract Billing	9,571	51,000	18.8%
400100 Interest Income (LAIF)	109,046	52,291	208.5%
400185 Fixed Asset Disposal	30,300	20,000	151.5%
Miscellaneous	12,762	25,000	51.0%
Subtotal Revenue	5,395,866	9,030,056	59.8%
Estimate Ending Balance	-200,883	26,123	

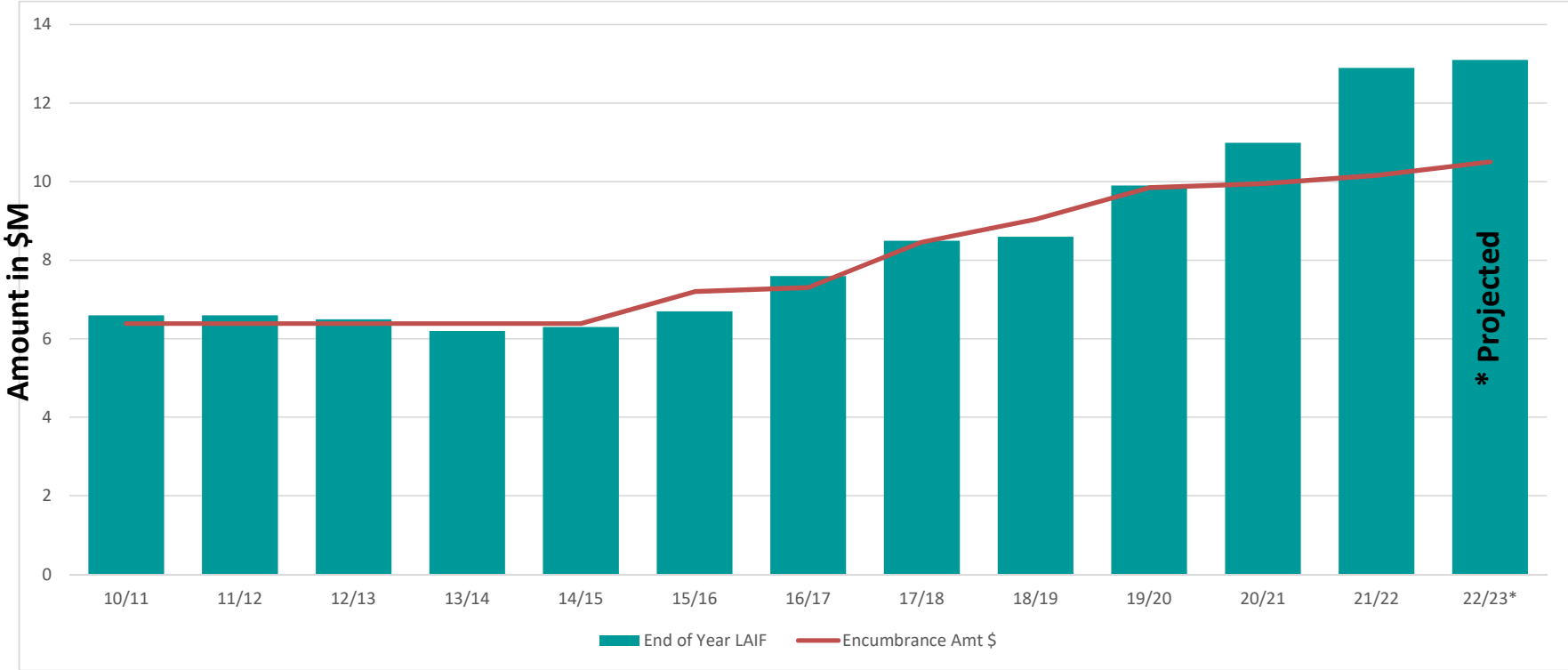
Designated Reserves POLICY FY 22 (July 21 - Jun 22)	
Bond Reserve	0
Public Health Emergency	2,500,000
Capital Improvement	2,702,246
Emergency Reconstruction Response	500,000
Operations	4,501,967
Vehicle & Equipment Replacement	150,000
IT Equipment Replacement	200,000
	10,554,213

Contra Costa Mosquito & Vector Control District Expense VS Revenue (millions)



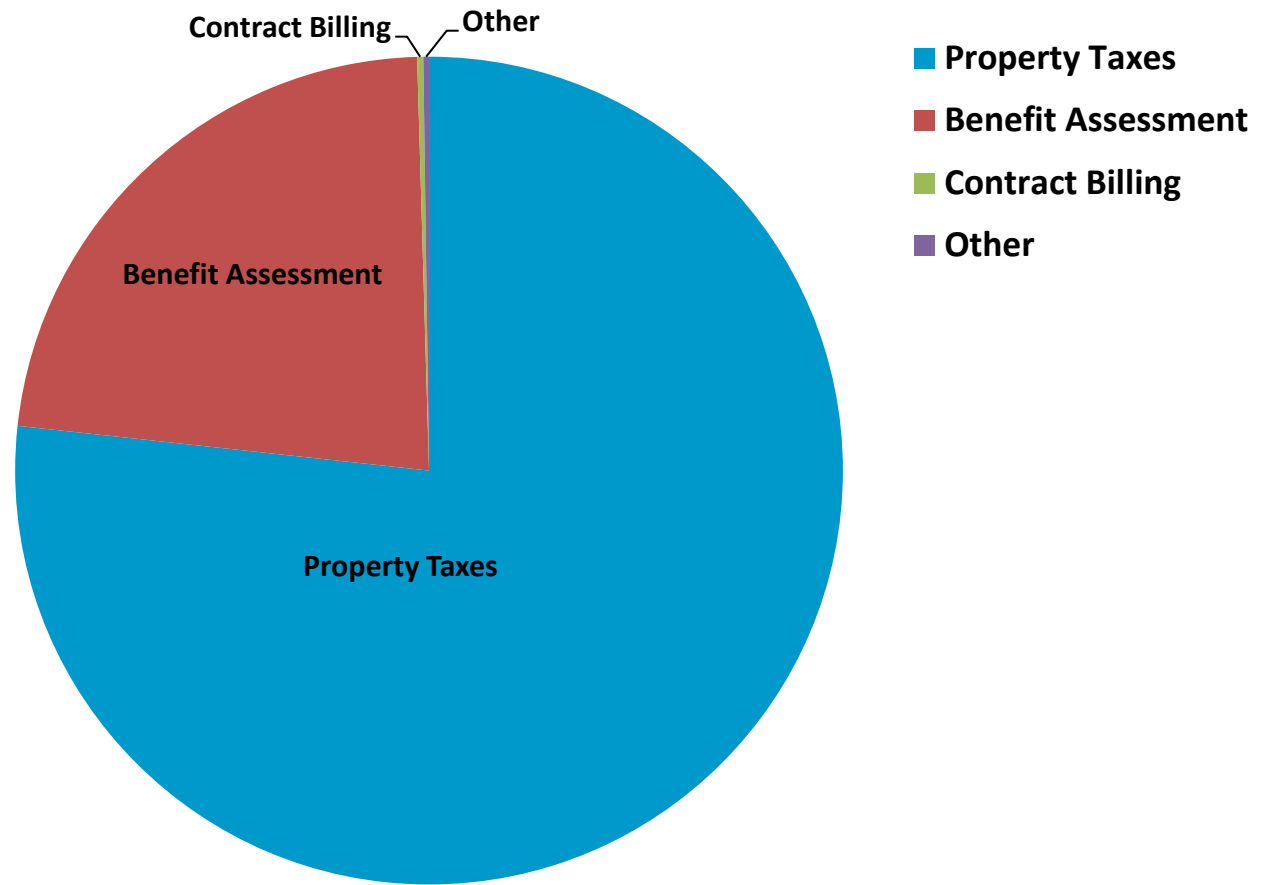
Contra Costa Mosquito & Vector Control District

LAIF BALANCE with encumbered Funds from Reserve Policy (Amts in Millions)



Encumbered funds are used in government accounting to make sure there's enough money set aside to meet specific obligations and purposes, this is from our Board approved Reserve Policy.

FY 22-23 Revenue - Source Type



Long Range Financial Forecast Using Approved Method

	Fiscal Year	Property Taxes	Benefit Assessment	% Change YoY Property Taxes	% Change YoY Benefit Assessment
Actual (Audited)	2015-2016	4,771,963	2,010,813	8.22%	0.33%
	2016-2017	5,401,903	2,019,712	13.20%	0.44%
	2017-2018	5,524,853	2,035,215	2.28%	0.77%
	2018-2019	5,958,949	2,044,430	7.86%	0.45%
	2019-2020	6,293,493	2,054,797	5.61%	0.51%
	2020-2021	6,580,371	2,062,943	4.56%	0.40%
	2021-2022	6,976,161	2,074,580	6.01%	0.67%
Current Budget	2022-2023	6,801,654	2,080,111	4.02%	0.31%
Projected	2023-2024	7,075,134	2,086,517	4.02%	0.31%
	2024-2025	7,359,609	2,092,943	4.02%	0.31%
	2025-2026	7,655,523	2,099,388	4.02%	0.31%
	2026-2027	7,963,335	2,105,854	4.02%	0.31%