



155 Mason Circle
Concord, CA 94520
phone (925) 685-9301
fax (925) 685-0266
www.contracostamosquito.com

**BOARD OF TRUSTEES
BUDGET COMMITTEE**

Monday, April 29, 2019

6:00 P.M.

District Office

155 Mason Circle

Concord, California 94520

AGENDA

CALL TO ORDER:

Roll Call

Pledge of Allegiance

1. PUBLIC INPUT ON NON AGENDA ITEMS

Public Participation: Members of the public may address the Board of Trustees regarding items of interest that are within the subject matter jurisdiction of the Board of Trustees. Generally, the Board will not enter into a dialogue during this period.

Speakers should have a “Speaker Card” completed and presented to the Clerk of the Board prior to the start of the Board meeting. Public input on agenda items will be taken at the beginning of the discussion of those agenda items.

Comments shall be limited to **three minutes per person**, unless different time limits are set by the Chairperson.

2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JULY 9, 2018

3. REVIEW DISTRICT RESERVES AND REVENUE SOURCES

4. REVIEW FISCAL YEAR 2018/2019 BUDGET YEAR TO DATE

5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST

6. BOARD AND STAFF ANNOUNCEMENTS

Protecting Public Health Since 1927

BOARD OF TRUSTEES

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

7. ADJOURNMENT

I hereby certify that the District Board of Trustee Agenda was posted 10 days, before the noted meeting.

Natalie Martini, Administrative Assistant

4/19/2019

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.

Agenda materials are available to the public for inspection at no charge during business hours at our administrative office located at 155 Mason Circle, Concord, California.

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

APRIL 29, 2019 BUDGET COMMITTEE MEETING

1. No comment, see agenda
2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JULY 9, 2018 (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 2018/2019 BUDGET YEAR TO DATE (Pages 9-10) – Administrative Services Manager Bagley will discuss the status of the District budget through March 31, 2019, and note any trends or areas of concern versus the budget adopted by the Board of Trustees for fiscal year 2018/2019.
5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST (Page 11) – 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, July 9, 2018, in the District office at 155 Mason Circle, Concord, California.

TRUSTEES PRESENT	Michael Krieg (Chair) Warren Clayton Chris Cowen Richard Means James Murray
------------------	---

TRUSTEES ABSENT	Richard Ainsley
-----------------	-----------------

OTHERS PRESENT	Paula Macedo, General Manager Maria Bagley, Administrative Services Manager
----------------	--

1. The Committee meeting was called to order at 6:01 p.m.
 2. Roll call indicated that five trustees were present and one was absent.
 3. PUBLIC INPUT AND NON AGENDA ITEMS – None.
 4. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JUNE 25, 2018
- ** Motion was made by Trustee Clayton and seconded by Trustee Cowen to approve minutes for the Committee meetings held on June 25, 2018. *Motion passed unanimously.*
5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST – Administrative Services Manager Bagley presented the long-term forecast and updated the committee on revenues for FY 2017-2018. She explained the modified assumptions, which were changed to flat rate revenues in FY24 and beyond, for illustration of a possible economic downturn. Discussion occurred about the uncommitted reserve balance depreciation. The committee reviewed the OPEB statements and discussed the plan's Actuarially Determined Contribution (ADC) for 2019 most likely would increase due to additional employees retiring, healthcare cost increases, and aging work force, offset by higher investment returns, and retirees that phase out to the Medicare rate.
 6. REVIEW PROPOSED BUDGET FOR FY 2018-2019 – Administrative Services Manager Bagley discussed the updated Proposed Budget for FY 2018-2019. Discussion around the revenues and expenses occurred. It was noted that an increase in spending will occur over the next few years to do some modernization for the District. The committee agreed to recommend adoption of the proposed budget to the full Board.
 7. BOARD AND STAFF ANNOUNCEMENTS – None.

8. ADJOURNMENT – There being no further business, the meeting was adjourned at 6:23 p.m.

** A motion was made by Trustee Means and seconded by Trustee Murray to adjourn the meeting. *Motion passed unanimously.*

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on April 29, 2019.

AYES: _____

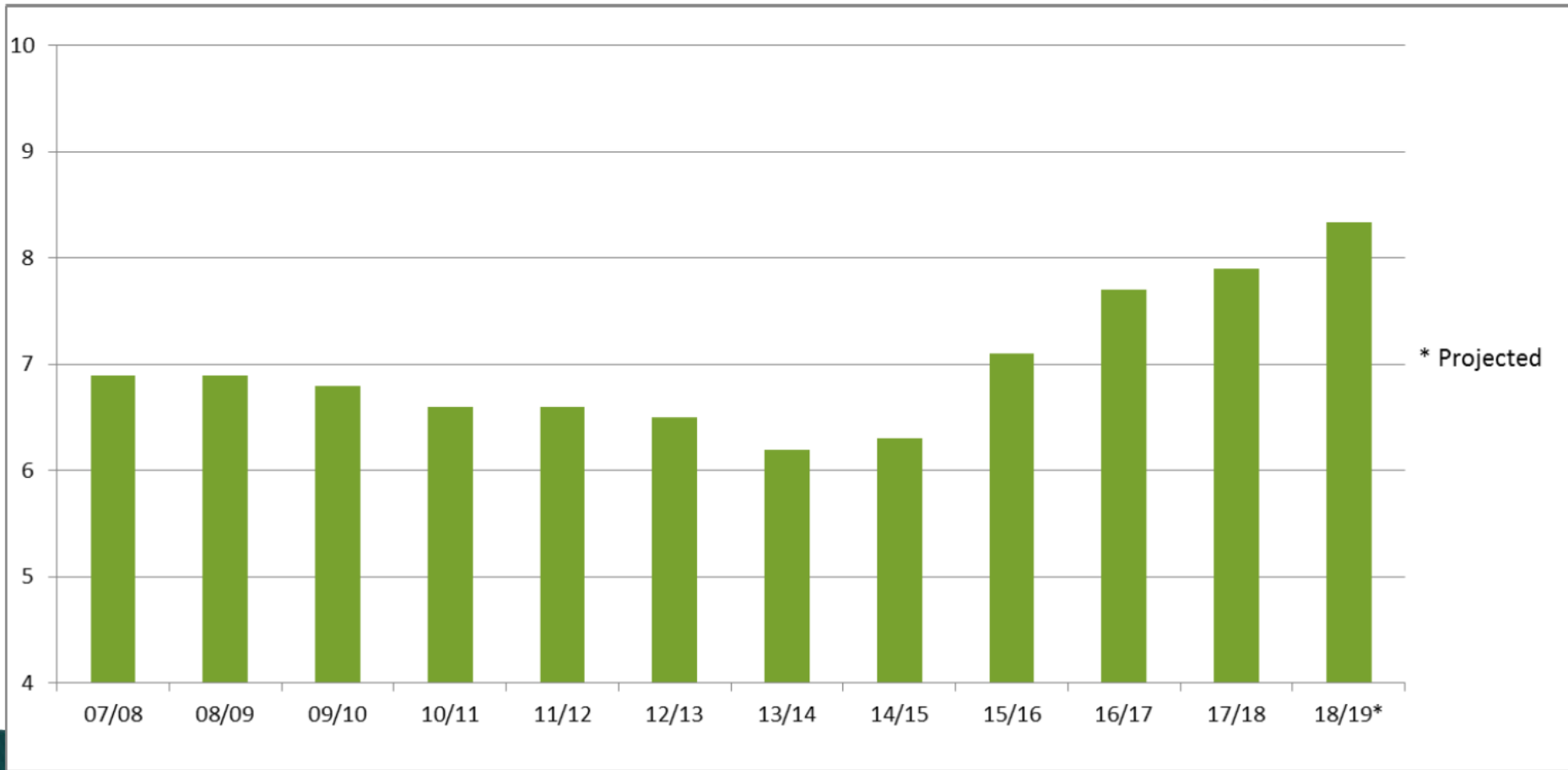
NOES: _____

ABSENT: _____

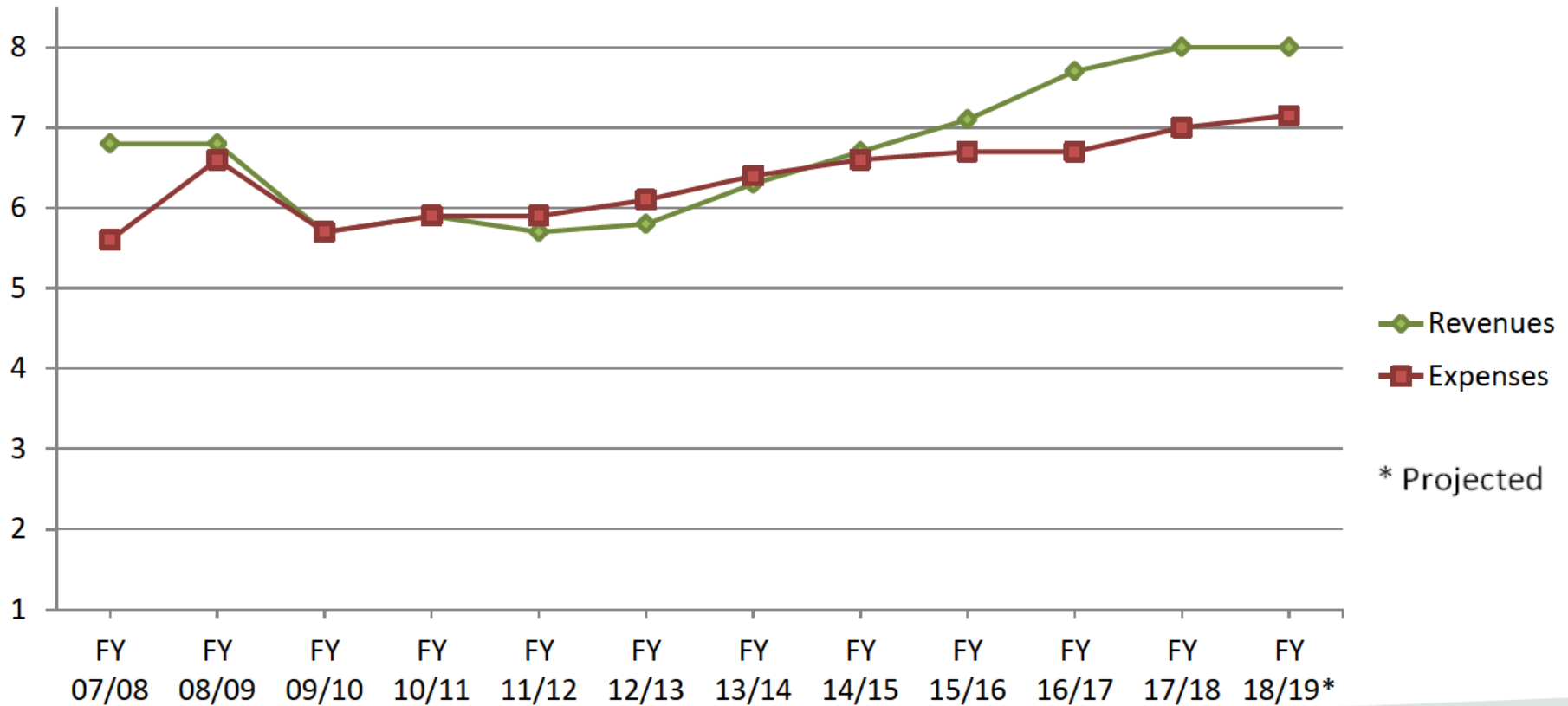
ABSTAIN: _____

Perry Carlston, 2019 Chair
Budget Committee

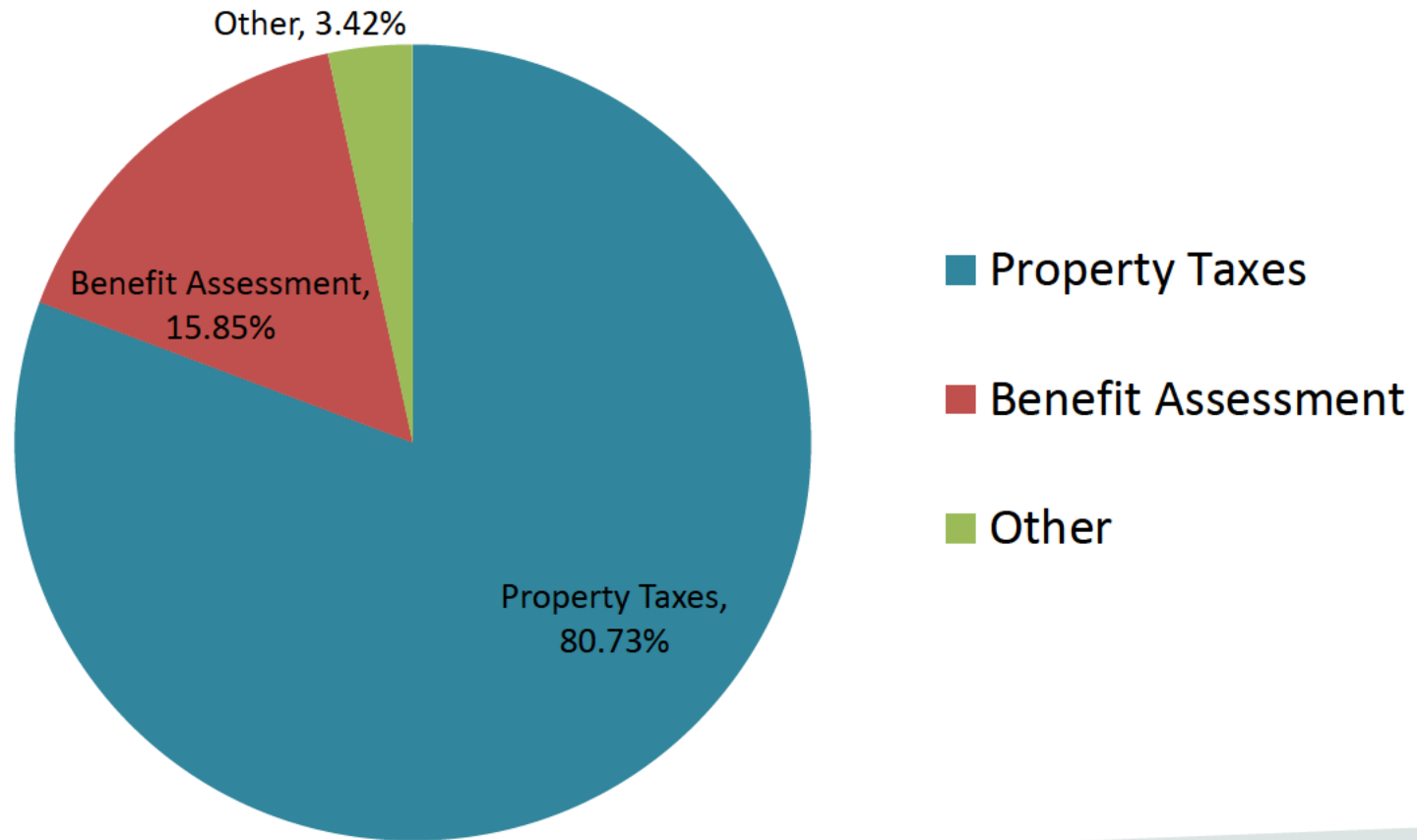
Contra Costa Mosquito & Vector Control District End of Fiscal Year Reserves Balance (LAIF) (millions)



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



Contra Costa Mosquito & Vector Control District Revenues Fiscal Year 2018/2019



FY 18/19 Actuals VS Budget

As of 3.31.19

75% Fiscal Year Completed

ACCOUNT	Adopted 18/19	Actual	YTD %
SALARIES AND WAGES			
Payroll & OT & Direct Seasonals	3,501,486	2,580,702	73.70%
Retirement	1,216,950	1,245,810	102.37%
FICA - (OASDI)	217,092	155,701	71.72%
Medicare	50,772	37,143	73.16%
Health Insurance (Medical, Dental, Vision)	646,382	503,320	77.87%
Unemployment	32,202	8,640	26.83%
Disability Ins	10,009	7,946	79.38%
Other Post Employment Benefits	176,000	176,000	100.00%
Subtotal	5,850,894	4,715,262	80.59%
040 -Agriculture	200,000	35,512	17.76%
050 - Clothing/Personal Supplies	28,500	19,844	69.63%
060 - Communications	36,000	21,619	60.05%
090 - Household Expense	21,700	11,917	54.92%
100 - Insurance	281,726	272,835	96.84%
120 - Maintenance/Equipment	34,300	27,356	79.76%
130 - Maintenance/Bldg. & Grounds	108,500	51,971	47.90%
170 - Office Expense	59,140	32,666	55.23%
180 - Professional/Special Services	375,905	143,678	38.22%
230 - District Special Expense	40,100	21,776	54.31%
250 - Transportation/Travel	538,329	281,660	52.32%
Subtotal	1,724,200	920,834	53.41%
CAPITAL			
350 - Land			
360 - Structures and Improvements	36,500	16,352	44.80%
371 - Vehicles	107,000	62,322	58.24%
372 - Equipment	110,003	12,704	11.55%
Subtotal	253,503	91,377	36.05%
TOTAL EXPENDITURES	7,828,597	5,727,473	73.16%
PROJECTED REVENUES			
Property Taxes	5,633,173	5,726,102	101.65%
Benefit Assessment	2,038,000	1,124,526	55.18%
Contract Billing	42,000	17,405	41.44%
Interest Income (LAIF)	74,462	106,618	143.18%
Miscellaneous	109,621	22,902	20.89%
Medical Reimbursement	89,760	95,781	106.71%
TOTAL REVENUES	7,987,016	7,093,334	88.81%

ACCOUNT	Adopted 18/19	Actual	YTD %
ENDING BALANCE	158,419		
Designated Reserves			
Africanized Honey Bee	165,000		
Emerging Disease Surveillance	1,500,000		
Building Fund	1,222,584		
Investment Policy 6 Months Cash Flow	3,914,298		
Public Health Emergency	1,000,000		
Total Committed Reserves	7,801,882		

Forecast 2019 - FY 19/20 Budget Year

Cost Projections (\$M) or (*1,000) Using Fiscal Year 2018 Budget Assumptions as of 4.19.19

Fiscal Year	Adopted 18/19	Proposed 19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29
Expenses											
Salaries & Wages, w/ indirects	5,675	5,845	6,020	6,201	6,387	6,579	6,776	6,979	7,189	7,404	7,627
OPEB Trust funding	176	176	181	187	192	198	204	210	216	223	230
Operations	1,724	1,741	1,759	1,776	1,794	1,812	1,830	1,849	1,867	1,886	1,905
Capital equipment	254	256	259	261	264	266	269	272	275	277	280
Capital Land (Int on debt)	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 7,829	\$ 8,019	\$ 8,219	\$ 8,425	\$ 8,637	\$ 8,855	\$ 9,080	\$ 9,310	\$ 9,547	\$ 9,790	\$ 10,041
Revenues											
Property Taxes	5,633	5,802	5,976	6,156	6,340	6,530	6,726	6,928	7,136	7,350	7,571
Benefit Assessment	2,038	2,043	2,045	2,047	2,049	2,051	2,053	2,055	2,057	2,059	2,062
Interest Income from LAIF	74	91	212	130	96	96	96	96	95	94	92
Miscellaneous	241	166	166	166	166	166	166	166	166	166	166
TOTAL	\$ 7,987	\$ 8,102	\$ 8,399	\$ 8,499	\$ 8,652	\$ 8,844	\$ 9,042	\$ 9,245	\$ 9,455	\$ 9,670	\$ 9,891
Net Difference	\$ 158	\$ 84	\$ 180	\$ 73	\$ 14	\$ (11)	\$ (38)	\$ (65)	\$ (92)	\$ (121)	\$ (150)

Reserves (In LAIF)	\$ 8,383	\$ 8,467	\$ 8,647	\$ 8,721	\$ 8,735	\$ 8,723	\$ 8,686	\$ 8,621	\$ 8,529	\$ 8,409	\$ 8,259
As % of Revenue	105%	104%	103%	103%	101%	99%	96%	93%	90%	87%	83%

Assumptions:	FLAT Projected
Salaries & Wages, w/ indirects	3.00%
OPEB Trust funding	0.00%
Operations	1.00%
Capital equipment	1.00%
Assessed Valuation	3.00%
Benefit Assessment	0.25%
Interest Income	2.50%
Miscellaneous	0.00%