

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 10, 2024, at 155 Mason Circle, Concord, CA 94520.

TRUSTEES PRESENT Kevin Marker, Chair, Orinda
Richard Ainsley, Pittsburg
Chris Cowen, Contra Costa County
Chris Dupin, Richmond

TRUSTEES ABSENT James Frankenfield, Moraga
Vinoy Mereddy, Brentwood

OTHERS PRESENT Paula Macedo, General Manager
Stacy Stark, Human Resources & Administration Manager
Natalie Martini, Financial Administrator

1. **CALL TO ORDER**
Budget Committee Chair Marker called the meeting to order at 6:04 p.m.
Roll Call - A roll call indicated that four Trustees were present and two were absent.
Pledge of Allegiance
2. **AGENDA MANAGEMENT** – adopted by rule.
3. **PUBLIC INPUT ON NON-AGENDA ITEMS** – None.
4. **APPROVAL OF MINUTES FROM BUDGET COMMITTEE SPECIAL MEETING HELD ON APRIL 22, 2024**

** Motion was made by Trustee Cowen and seconded by Trustee Ainsley to approve the minutes from the Budget Committee special meeting held on April 22, 2024. *Motion passed unanimously.*
5. **REVIEW DRAFT BENEFIT ASSESSMENT FOR FISCAL YEAR 2024-2025** - the committee reviewed the draft benefit assessment provided by Francisco & Associates and considered recommendation to the full Board.
6. **REVIEW FISCAL YEAR 2023-2024 BUDGET YEAR TO DATE** – General Manager Macedo presented the updates to the current District budget through March 31, 2024 and noted all the trends and areas of concern versus the budget adopted by the Board of Trustees for Fiscal Year 2023-2024.

7. REVIEW PROPOSED FISCAL YEAR 2024-2025 BUDGET AND REQUESTS FOR FIXED ASSETS – the committee discussed the proposed budget for Fiscal Year 2023-2024, including the fixed assets requests and proposed and approved salary adjustments.
8. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST – the committee discussed and reviewed the long-range forecast and the methodology.
9. REVIEW DISTRICT INVESTMENT POLICY – the committee reviewed the Investment Policy and will recommend adoption at the next Board meeting.
10. REVIEW DISTRICT RESERVE POLICY – the committee reviewed the Reserve Policy and discussed adjustments to assigned reserves, especially the reserve for capital projects. The committee suggested to adjust that to \$7.5 million. The policy will be reviewed by the full Board at the next Board meeting.
11. BOARD AND STAFF ANNOUNCEMENTS – None.
12. ADJOURNMENT – 7:47 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on February 10, 2025.

Kevin Marker, 2025 Chair Budget Committee

**Contra Costa Mosquito and Vector Control District
FY24 Budget Year**

FY24 (July 1, 2023 - June 30, 2024)

92 % of the Year
completed

	FY 24 <i>As of 5/31/24</i>	APPROVED FY 24	YTD FY23 VS Adopted	ADOPTED FY24 VS FY24 \$	PROPOSED FY25
Personnel Costs					
Payroll & OT	3,570,703.32	4,240,776.00	84.2%	670,072.68	4,398,951.28
Retirement	1,234,911.50	1,200,000.00	102.9%	(34,911.50)	1,200,000.00
OASDI	208,036.25	262,928.11	79.1%	54,891.86	272,734.98
Medicare	50,022.25	61,491.25	81.3%	11,469.00	63,784.79
Fringe Benefits (Medical/Dental/Vision, Retirement Fees, etc.)	538,621.24	681,865.00	79.0%	143,243.76	722,867.73
Unemployment	16,319.57	16,500.00	98.9%	180.43	16,000.00
Disability Ins	13,778.56	14,750.00	93.4%	971.44	12,420.00
Other Post Employment Benefits	215,000.00	215,000.00	100.0%	-	215,000.00
District Paid Health Retiree Cost & Fees	102,931.38	111,800.00	92.1%	8,868.62	136,778.98
Subtotal Personnel Costs	5,950,324.07	6,805,110.36	87.4%	854,786.29	7,038,537.76
Professional Services					
Auditing Services	24,196.00	25,000.00	96.8%	804.00	19,300.00
Building and Grounds Maintenance & Repairs Major > \$10,000	0.00	0.00	0.0%	0.00	0.00
Building and Grounds Maintenance & Repairs Minor < \$10,000	12,078.56	25,000.00	48.3%	12,921.44	15,000.00
Consulting - General	31,290.08	200,000.00	15.6%	168,709.92	333,500.00
Engineers Report	9,100.00	9,100.00	100.0%	0.00	9,100.00
Janitorial Services	14,300.00	15,600.00	91.7%	1,300.00	16,500.00
Landscaping Services	5,748.00	6,200.00	92.7%	452.00	1,068.00
Legal - Counsel General	17,920.44	25,000.00	71.7%	7,079.56	40,000.00
Legal - Counsel Labor	46,842.85	50,000.00	93.7%	3,157.15	100,000.00
Medical Services - General	125.00	500.00	25.0%	375.00	500.00
Medical Services - Pre-Employment	1,582.00	500.00	316.4%	(1,082.00)	2,500.00
Permits & Fees	7,161.72	20,000.00	35.8%	12,838.28	20,000.00
Security Service	13,553.53	20,000.00	67.8%	6,446.47	20,000.00
Subtotal Professional Services	183,898.18	396,900.00	46.3%	213,001.82	577,468.00
Public Affairs					
Community Event Registration Fees	886.75	1,500.00	59.1%	613.25	1,250.00
Advertisement Online	24,600.00	35,000.00	70.3%	10,400.00	35,000.00
Advertisement Print	43,158.16	45,000.00	95.9%	1,841.84	60,100.00
Branded Collateral	3,607.21	7,500.00	48.1%	3,892.79	5,000.00
Brochures	8,492.14	8,000.00	106.2%	(492.14)	10,000.00
Business Cards	92.63	500.00	18.5%	407.37	500.00
Design	2,201.82	3,000.00	73.4%	798.18	3,050.00
Displays	835.06	1,000.00	83.5%	164.94	1,000.00
Door Hangers	651.06	2,500.00	26.0%	1,848.94	1,500.00
Website Development & Maintenance	4,125.00	5,000.00	82.5%	875.00	6,000.00
Professional Branded Wear	1,837.45	3,000.00	61.2%	1,162.55	2,500.00
Subtotal Public Affairs	90,487.28	109,000.00	83.0%	18,512.72	125,900.00
Operation and Facilities					
Aerial Services	14,955.96	30,000.00	49.9%	15,044.04	40,000.00
Automotive - Gasoline	57,792.25	80,000.00	72.2%	22,207.75	80,000.00
Automotive - Repairs	62,133.90	65,000.00	95.6%	2,866.10	65,000.00
Automotive - Services	0.00	5,000.00	0.0%	5,000.00	10,000.00
Boat Berth Fee	0.00	0.00	0.0%	0.00	6,000.00
Operational Supplies (formerly auto supplies)	6,229.38	6,000.00	103.8%	(229.38)	5,000.00
Building & Grounds Materials / Supplies	6,640.71	8,500.00	78.1%	1,859.29	7,000.00
Building Engineering	0.00	650,000.00	0.0%	650,000.00	0.00
Control Materials - Mosquito Adulticiding	6,197.14	10,000.00	62.0%	3,802.86	10,000.00
Control Materials - Mosquito Larviciding	171,645.41	170,000.00	101.0%	(1,645.41)	250,000.00
Control Materials - Vertebrate	2,436.04	10,000.00	24.4%	7,563.96	5,000.00
Control Materials - Yellowjacket & Bees	3,482.70	3,000.00	116.1%	(482.70)	3,000.00
Equipment Rental	0.00	1,000.00	0.0%	1,000.00	100,000.00
Equipment Repair	18,785.08	15,000.00	125.2%	(3,785.08)	25,000.00
Equipment Service	0.00	3,000.00	0.0%	3,000.00	0.00

Contra Costa Mosquito and Vector Control District FY24 Budget Year

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92 % of the Year
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Equipment Small	14,256.22	60,000.00	23.8%	45,743.78	60,000.00
Safety & PPE	8,411.02	15,000.00	56.1%	6,588.98	20,000.00
Safety Boots	1,667.91	3,500.00	47.7%	1,832.09	3,500.00
Source Reduction/Wetlands	0.00	500.00	0.0%	500.00	0.00
Tools & Instruments	498.42	2,500.00	19.9%	2,001.58	0.00
Uniform Rental	13,571.17	14,000.00	96.9%	428.83	20,000.00
Subtotal Operation and Facilities	388,703.31	1,155,000.00	33.7%	766,296.69	709,500.00
Lab Services					
Aquaculture	962.04	2,500.00	38.5%	1,537.96	2,500.00
General Lab Supplies & Materials	1,227.18	3,500.00	35.1%	2,272.82	3,500.00
Insectary	374.47	1,000.00	37.4%	625.53	0.00
Lab Equipment	2,414.27	5,000.00	48.3%	2,585.73	2,000.00
Lab Testing	18,084.00	18,000.00	100.5%	(84.00)	22,000.00
Pesticide Testing	0.00	500.00	0.0%	500.00	0.00
Sentinel Bird	865.24	1,500.00	57.7%	634.76	1,500.00
Surveillance	16,641.17	18,000.00	92.5%	1,358.83	24,000.00
Subtotal Lab Services	40,568.37	50,000.00	81.1%	9,431.63	55,500.00
Information & Technology					
Computer Equipment Supplies < \$100	489.63	2,900.00	16.9%	2,410.37	1,200.00
Computer Equipment Supplies > \$100 < \$500	1,044.59	1,800.00	58.0%	755.41	1,800.00
Computer Equipment Supplies > \$500	0.00	4,800.00	0.0%	4,800.00	14,100.00
GPS Tracking	5,268.79	6,400.00	82.3%	1,131.21	6,500.00
I.T Subscriptions	21,514.59	20,000.00	107.6%	(1,514.59)	53,408.00
Phone	0.00	0.00	0.0%	0.00	0.00
Phone Accessories	202.36	500.00	40.5%	297.64	500.00
Printing Supplies	1,700.53	6,700.00	25.4%	4,999.47	4,000.00
Software	23,503.59	75,000.00	31.3%	51,496.41	132,275.00
Subtotal Information & Technology	53,724.08	118,100.00	45.5%	64,375.92	213,783.00
General Office Administration					
Assessments & County Fees	3,774.99	450,000.00	0.8%	446,225.01	5,000.00
District Membership & Subscription Dues	31,408.73	30,000.00	104.7%	(1,408.73)	36,000.00
Employee - Development	397.49	4,000.00	9.9%	3,602.51	1,500.00
Employee - Lodging	10,985.37	12,000.00	91.5%	1,014.63	15,000.00
Employee - Meal	1,385.23	3,000.00	46.2%	1,614.77	3,000.00
Employee - Memberships	1,345.14	3,000.00	44.8%	1,654.86	3,000.00
Employee - Training	20,284.81	15,000.00	135.2%	(5,284.81)	30,000.00
Employee - Travel	3,617.84	10,000.00	36.2%	6,382.16	15,000.00
Financial Services Fees	1,088.10	3,000.00	36.3%	1,911.90	1,500.00
Insurance - Auto Physical Damage	4,107.00	4,107.00	100.0%	0.00	7,579.00
Insurance - Crime & Weapons	1,547.00	1,547.00	100.0%	0.00	1,609.00
Insurance - General	4,120.00	4,120.00	100.0%	0.00	4,154.00
Insurance - Liability	173,901.00	175,893.00	98.9%	1,992.00	167,254.00
Insurance - Property	27,028.00	27,028.00	100.0%	0.00	20,071.00
Insurance - Workers Comp	162,021.00	182,555.00	88.8%	20,534.00	166,019.00
Office Furniture	0.00	3,000.00	0.0%	3,000.00	0.00
Office Keys & Locks	807.76	2,000.00	40.4%	1,192.24	1,000.00
Office Supplies - General	3,689.03	6,000.00	61.5%	2,310.97	5,000.00
Office Supplies - Janitorial	393.84	1,500.00	26.3%	1,106.16	1,000.00
Office Supplies - Kitchen	496.95	1,000.00	49.7%	503.05	1,000.00
Other Expense - General	0.00	0.00	0.0%	0.00	1,000.00
Postage	3,635.03	5,000.00	72.7%	1,364.97	5,000.00
Safety Program - Incentive	1,044.13	1,300.00	80.3%	255.87	1,300.00
Safety Program - Tangible Materials	0.00	0.00	0.0%	0.00	0.00
Service & Leasing Contracts	9,489.02	8,500.00	111.6%	(989.02)	10,000.00
Trustee - Expense General	1,386.62	2,000.00	69.3%	613.38	3,000.00

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Trustee - Lodging	2,605.95	4,000.00	65.1%	1,394.05	4,000.00
Trustee - Meal	262.86	2,000.00	13.1%	1,737.14	2,000.00
Trustee - Mileage	0.00	0.00	0.0%	0.00	0.00
Trustee - Training	11,787.26	10,000.00	117.9%	(1,787.26)	15,000.00
Trustee - Travel	695.48	2,000.00	34.8%	1,304.52	2,000.00
Utilities Cell Phone	20,045.44	28,000.00	71.6%	7,954.56	25,000.00
Utilities Electric	25,624.03	32,000.00	80.1%	6,375.97	30,000.00
Utilities Garbage	8,047.25	9,000.00	89.4%	952.75	9,000.00
Utilities Gas	7,294.70	13,000.00	56.1%	5,705.30	15,000.00
Utilities Internet	14,369.84	18,000.00	79.8%	3,630.16	18,000.00
Utilities Landline	11,683.01	14,500.00	80.6%	2,816.99	16,000.00
Utilities Water	5,096.21	6,000.00	84.9%	903.79	6,500.00
Water - Drinking	0.00	0.00	0.0%	0.00	0.00
Utilities Sewer:General	1,716.75	2,000.00	85.8%	283.25	4,000.00
Employment Advertisements	225.00	500.00	45.0%	275.00	1,000.00
Uncategorized Expenses	133.94	0.00	0.0%	0.00	0.00
Subtotal General Office Administration	577,541.80	1,096,550.00	52.7%	519,008.20	652,486.00
Capital					
Structures & Improvements	0.00	0.00	0.0%	0.00	1,803,386.00
Vehicles	123,259.57	210,000.00	58.7%	86,740.43	0.00
Heavy Equipment	22,201.78	22,000.00	100.9%	(201.78)	30,000.00
Subtotal Capital	145,461.35	232,000.00	62.7%	86,538.65	1,833,386.00
Total Expenditures	7,430,708.44	9,962,660.36	74.6%	2,531,951.92	11,206,560.76
Revenues					
Property Taxes	6,329,631.08	7,814,983.00	81.0%	1,485,351.92	8,520,534.00
Benefit Assessment	1,982,475.20	2,083,936.00	95.1%	101,460.80	2,092,435.00
Contract Billing	105,044.75	52,020.00	201.9%	(53,024.75)	53,060.40
Interest Income	443,272.67	100,000.00	443.3%	(343,272.67)	102,000.00
Fixed Asset Disposal	48,992.00	60,000.00	81.7%	11,008.00	15,000.00
Miscellaneous	17,513.39	50,000.00	35.0%	32,486.61	50,000.00
Subtotal Revenue	8,926,929.09	10,160,939.00	87.9%	1,234,009.91	10,833,029.40
Estimate Ending Balance	1,496,220.65				(373,531.36)

Designated Reserves POLICY FY 24 (July 1, 2023 - June 30, 2024)	
Bond Reserve	0
Public Health Emergency	2,500,000
Capital Improvement	5,000,000
Emergency Reconstruction Response	500,000
Operations	4,981,330
Vehicle & Equipment Replacement	250,000
IT Equipment Replacement	250,000
	13,481,330