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BOARD OF TRUSTEES  
**BUDGET COMMITTEE SPECIAL MEETING**  
**\*\*THURSDAY, MAY 19, 2022\*\***  
**AGENDA**  
**5:00 PM**

**THIS MEETING WILL BE HELD VIA TELECONFERENCE/ZOOM**

To join the meeting please follow the instruction below:

Access via the following link:

<https://us06web.zoom.us/j/86963544226?pwd=VysyVW9YWFlDTDI1eEh1QlFMODVUZz09>

Audio only: If you do not have internet access, you may join by phone by using the following information:

Dial by your location

- +1 720 707 2699 US (Denver)
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 646 558 8656 US (New York)
- +1 301 715 8592 US (Washington DC)
- +1 312 626 6799 US (Chicago)

Meeting ID: 869 6354 4226

Passcode: 132890

Find your local number: <https://us06web.zoom.us/u/kd5R7x0WVH>

This meeting will be conducted by teleconferencing in accordance with Government Code Section 54953(e).

Members of the public may participate in the meeting via Zoom or may listen to the meeting telephonically. No physical location will be available from which members may observe the meeting and offer public comment. Public comments may be submitted in advance of the meeting by emailing Paula Macedo at [pmacedo@contracostamosquito.com](mailto: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 and 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](mailto:pmacedo@contracostamosquito.com).

*Protecting Public Health Since 1927*

**BOARD OF TRUSTEES**

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

## 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 JUNE 14, 2021**
5. **REVIEW DISTRICT RESERVES AND REVENUE SOURCES**
6. **REVIEW FISCAL YEAR 2021-2022 BUDGET YEAR TO DATE**
7. **REVIEW FACILITY RENOVATION AND EXPANSION, CAPITAL UPDATE**
8. **REVIEW FIXED ASSET, PROGRAM DEVELOPMENT, AND ONE TIME REQUEST RECOMMENDATIONS FOR FISCAL YEAR 2022-2023**
9. **REVIEW INITIAL PROPOSED BUDGET FOR FISCAL YEAR 2022-2023, DISCUSS CPI AND COST OF LIVING ADJUSTMENTS**
10. **REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST USING APPROVED METHODOLOGY**
11. **BOARD AND STAFF ANNOUNCEMENTS**
12. **ADJOURNMENT**

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

\_\_\_\_\_  
Natalie Martini, Administrative Analyst II

5/13/2022  
Date

**CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT**

**MAY 19, 2022 BUDGET COMMITTEE SPECIAL MEETING 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 JUNE 14, 2021 (Pages 4-5)** – Minutes from Budget Committee meeting held on June 14, 2021 were attached.

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 14, 2021, via teleconference.

TRUSTEES PRESENT      Peter Pay, Chair  
                                 Richard Ainsley  
                                 Chris Cowen  
                                 Thomas Minter  
                                 Jim Murray  
                                 Darryl Young

TRUSTEES ABSENT      None

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

CALL TO ORDER

Budget Committee Chair Pay called the meeting to order at 6:02 p.m.

ROLL CALL

A roll call indicated that six Trustees were present, and none were absent.

1.      PUBLIC INPUT ON NON-AGENDA ITEMS – None.
2.      APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON APRIL 12, 2021

\*\*      Motion was made by Trustee Minter and seconded by Trustee Cowen to approve the minutes from the Budget Committee meeting held on April 12, 2021. *Motion passed unanimously.*

3.      REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST– Administrative Services Manager Bagley discussed the long-range forecast and the modified assumptions for FY 2021/2022. Trustee Murray discussed the impact of the proposed building remodel. The committee discussed cost overruns, new generator, civil engineering permitting, and other permits. The committee requested to keep abreast of any planning for the building remodel.

Trustee Young joined the meeting at 6:22 p.m

4.      REVIEW FIXED ASSET, PROGRAM DEVELOPMENT, AND ONE TIME REQUEST RECOMMENDATIONS FOR FY22 (2021/2022)– Administrative Services Manager Bagley discussed the status of the District budget through March 31, 2021 and noted trends and areas of concern versus the budget adopted by the Board of Trustees for FY

2020/2021. These included software, vehicles, UAS drone, updated office equipment, and shop equipment.

5. REVIEW DRAFT BENEFIT ASSESSMENT FOR FY22 (2021/2022) – Administrative Services Manager Bagley presented the benefit assessment projection from Francisco and Associates. The committee will recommend the assessment at the next Board meeting for full Board approval.
6. DISCUSS FISCAL IMPACT FOR BUILDING IMPROVEMENTS TO DISTRICT FACILITY- Administrative Services Manager Bagley proposed the timeline for updates to the District office. The committee discussed the District’s needs and how this could affect the District’s budget and reserves in following years. It was noted that this was preliminary and the District needed to get actual costs for the Budget committee to review. The District staff has set up a meeting in the fall with the engineer firm from the 1990 office remodel.
7. REVIEW INITIAL PROPOSED BUDGET FOR FY22 (2021/2022) - Administrative Services Manager Bagley presented the proposed 2021/2022 budget. The committee discussed the building expense placeholder, which are a one-time expense, and how that resulted on a negative budget. The committee discussed how these expenses would not continue once the building remodel occurred. The committee made a recommendation to increase the consulting budget from \$100,000 to \$150,000 for final approval by the Board in July.

Trustee Cowen left the meeting at 7:22 p.m

8. REVIEW PROPOSED INVESTMENT POLICY REVIEW – Administrative Services Manager Bagley presented the proposed the updated Investment Policy. The committee discussed a few points for clarification. The committee will recommend the proposed investment policy for full board approval.
9. BOARD AND STAFF ANNOUNCEMENTS – Board President Howell reminded the committee members to submit the General Manager’s performance evaluation form to her and spoke to the importance of giving feedback to the General Manager.
10. ADJOURNMENT – 7:57 p.m.

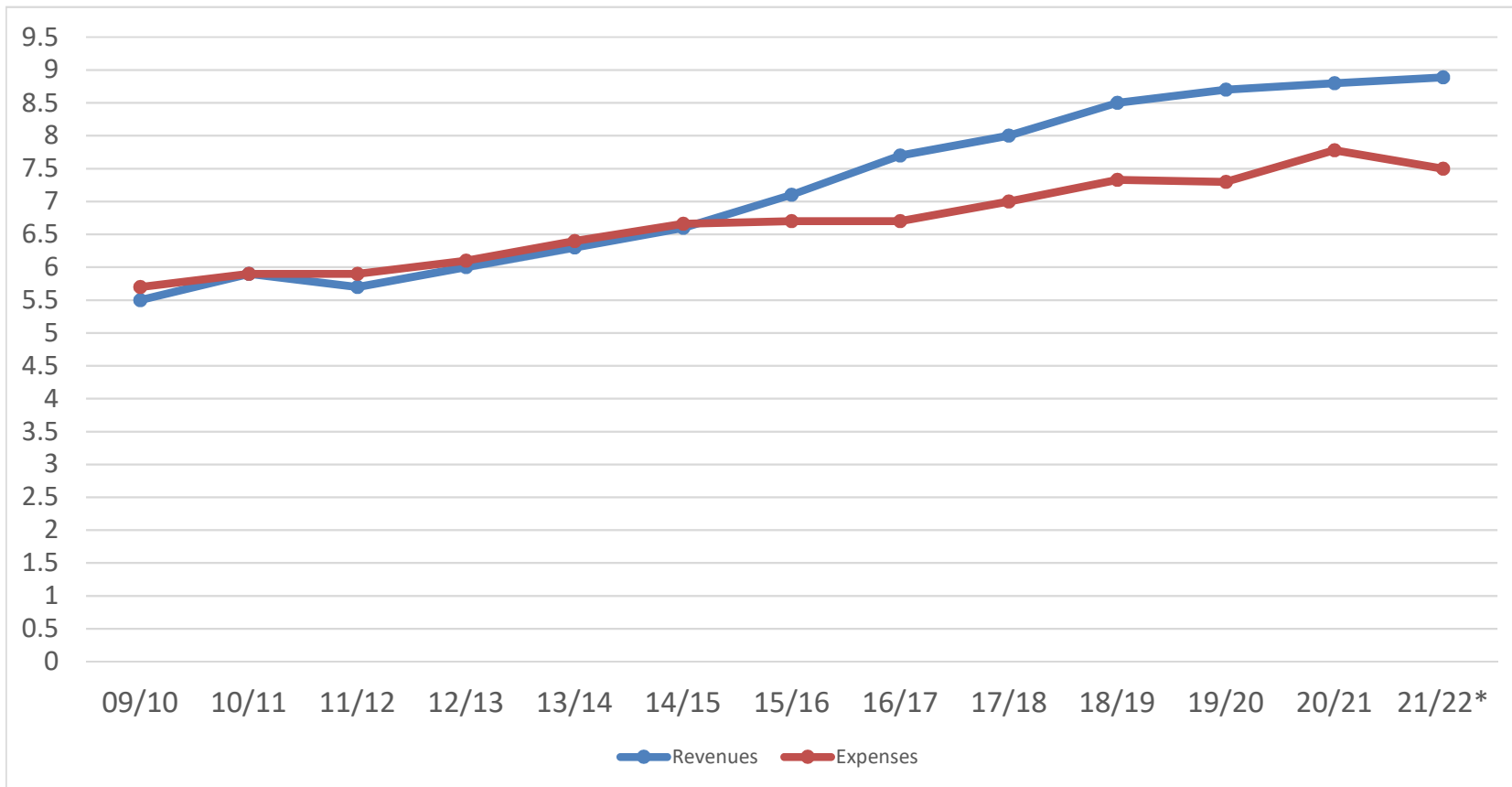
I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on May 19, 2022.

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Peter Pay, 2022 Chair Budget Committee

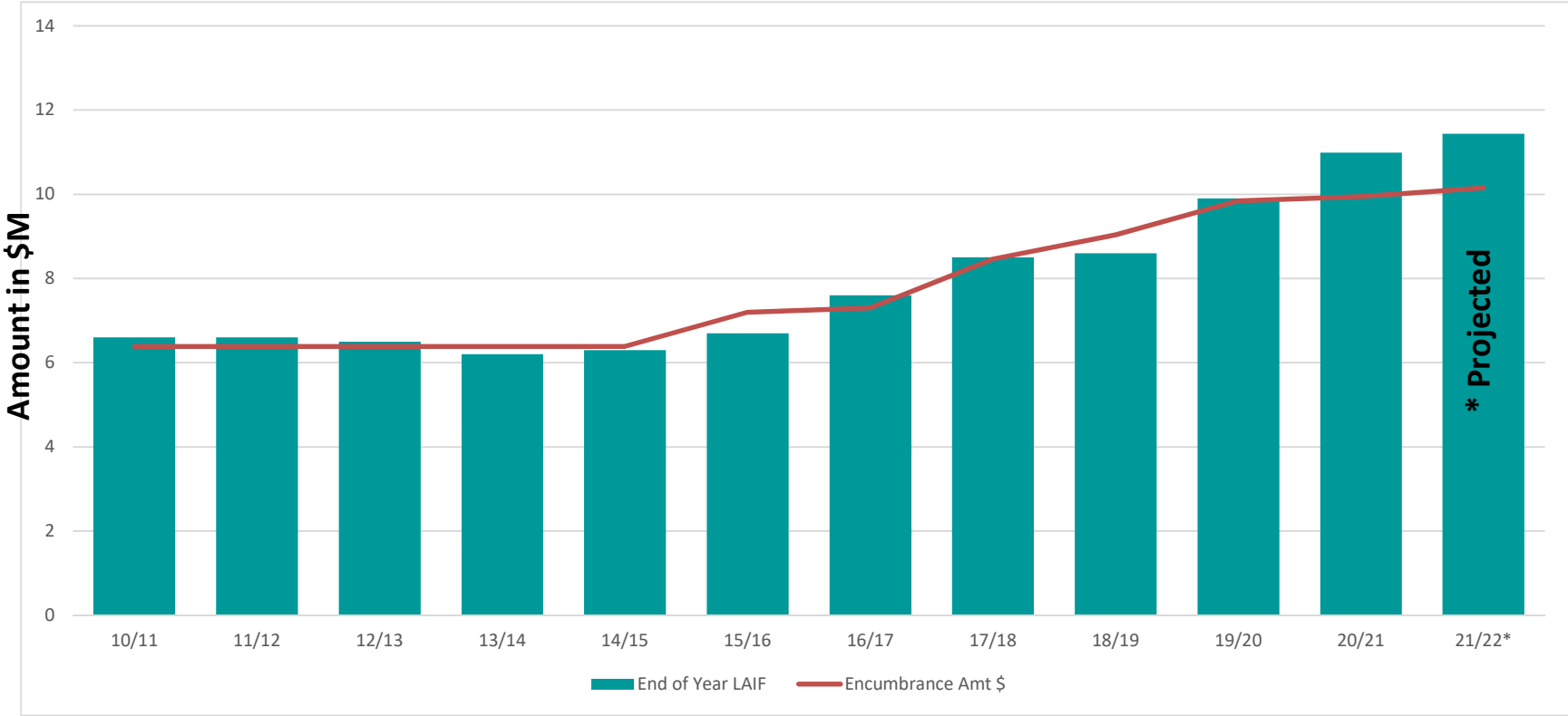
5. **REVIEW DISTRICT RESERVES AND REVENUE SOURCES (*Pages 7-9*)** - General Manager Macedo will present the District's recent history of expenses versus revenues and reserves with the Local Agency Investment Fund (LAIF), and property tax and benefit assessment revenue streams.

# Contra Costa Mosquito & Vector Control District Expense VS Revenue 10yr (millions)



# Contra Costa Mosquito & Vector Control District

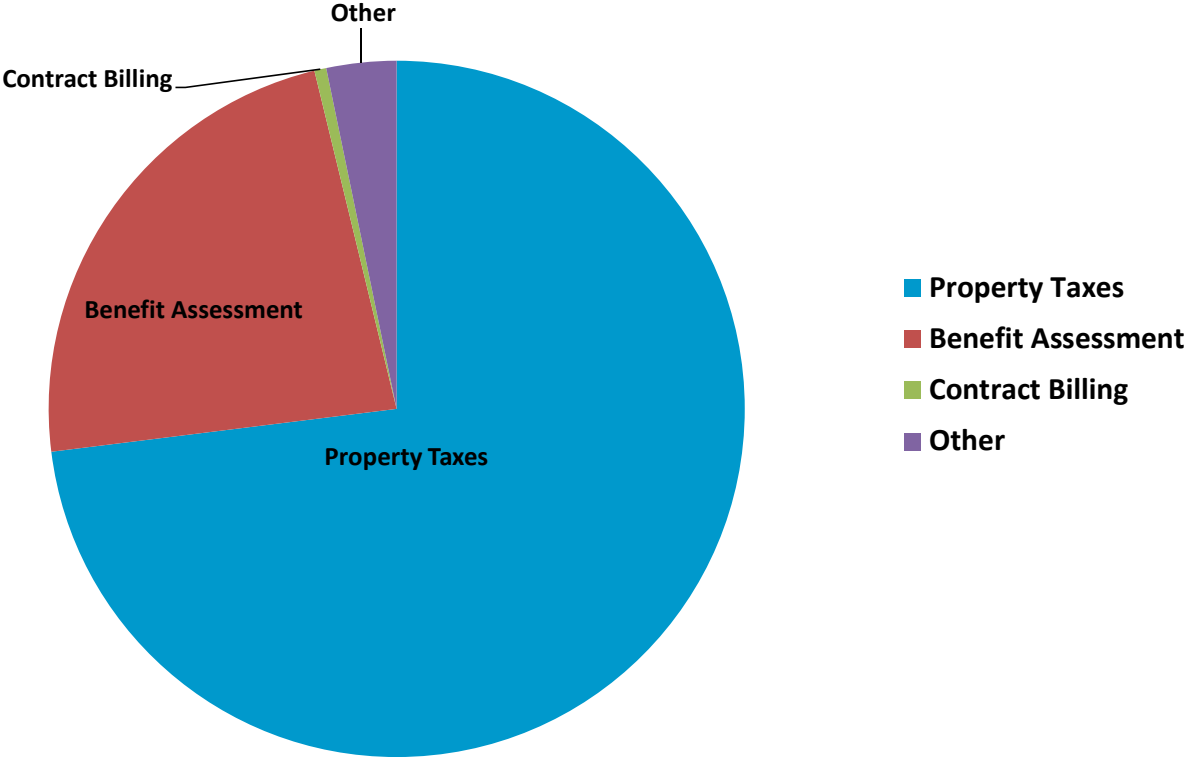
## LAIF BALANCE with encumbered Funds from Reserve Policy (Amts in Millions)



*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 21-22 Revenue - Source Type**



6. **REVIEW FISCAL YEAR 2021-2022 BUDGET YEAR TO DATE (Pages 11-13) -**  
General Manager Macedo will present the status of the District budget through April 30, 2022, and note any trends or areas of concern versus the budget adopted by the Board of Trustees for Fiscal Year 2020-2021.
7. **REVIEW FACILITY RENOVATION AND EXPANSION, CAPITAL UPDATE -**  
General Manager Macedo will review with the committee any updates on the building remodel and plan.
8. **REVIEW FIXED ASSET, PROGRAM DEVELOPMENT, AND ONE TIME REQUEST RECOMMENDATIONS FOR FISCAL YEAR 2022-2023 –** General Manager Macedo will review with the committee the fixed assets requested by staff and proposed by management for approval for Fiscal Year 2022-2023.
9. **REVIEW INITIAL PROPOSED BUDGET FOR FISCAL YEAR 2022-2023, DISCUSS CPI AND COST OF LIVING ADJUSTMENTS (Pages 11-13, 14) –**  
General Manager Macedo will present the CPI and provide options for COLA and the fiscal impacts for the scenarios.

**Contra Costa Mosquito and Vector Control District  
FY 21-22 Budget Year & Initial Proposal for FY 22-23**

(July 1 2022 - June 30 2023)

**Board Packet**

ACCOUNT	Actual Budget	FY 21-22	FY 21-22	Initial Proposed	YTD FY 21-22 VS	ADOPTED FY 21-22	Proposed FY 22-23	Proposed FY 22-23
	FY 19-20	As of 4/30/22	Budget	FY 22-23	ADOPTED	VS FY 21-22 \$	VS ADOPTED FY 21-22 %	VS ADOPTED FY 21-22 \$
<b>Personnel Costs</b>								
Payroll & OT	3,403,715	2,975,345	3,835,140	3,895,436	77.6%	859,795	1.57%	60,296
Retirement	1,186,457	1,357,846	1,357,846	1,359,258	100.0%	0	0.10%	1,412
600120 OASDI	203,339	173,112	249,284	233,726	69.4%	76,172	-6.24%	(15,558)
600125 Medicare	48,361	41,693	55,610	52,588	75.0%	13,917	-5.43%	(3,021)
Fringe Benefits (Health 83%, Dental, Vision, etc)	496,090	458,398	599,415	585,745	76.5%	141,017	-2.28%	(13,670)
600160 Unemployment	17,345	16,393	21,168	25,900	77.4%	4,775	22.36%	4,732
600150 Disability Ins	10,703	10,735	12,482	12,345	86.0%	1,747	-1.10%	(137)
Other Post Employment Benefits	176,000	0	215,000	215,000	0.0%	215,000	0.00%	0
600146 District Paid Health Retiree Cost & Fees	74,251	64,207	94,741	143,000	0.0%	30,534	0.00%	48,259
<b>Subtotal Personnel Costs</b>	<b>5,616,261</b>	<b>5,097,729</b>	<b>6,440,686</b>	<b>6,522,999</b>	<b>79.1%</b>	<b>1,342,956</b>	<b>1.28%</b>	<b>82,313</b>
<b>Professional Services</b>								
500101 Auditing Services	18,375	22,410	19,000	25,000	117.9%	(3,410)	31.58%	6,000
500102 Building and Grounds Maintenance & Repairs Major > \$10,000	0	0	0	0	0.0%	0	0.00%	0
500103 Building and Grounds Maintenance & Repairs Minor < \$10,000	28,738	3,750	25,000	25,000	15.0%	21,250	0.00%	0
500104 Consulting - General	26,050	36,910	150,000	90,000	24.6%	113,090	-40.00%	(60,000)
500106 Engineers Report	9,100	9,100	10,000	9,100	91.0%	900	-9.00%	(900)
500107 Janitorial Services	7,800	17,000	21,500	21,500	79.1%	4,500	0.00%	0
500108 Labor Consultant IEDA	0	5,337	12,000	0	44.5%	6,664	-100.00%	(12,000)
500109 Landscaping Services	5,700	5,415	6,500	6,400	83.3%	1,085	-1.54%	(100)
500110 Legal - Counsel General	13,057	11,815	18,000	18,000	65.6%	6,185	0.00%	0
500111 Legal - Counsel Labor	49,115	158,722	55,000	125,000	288.6%	(103,722)	127.27%	70,000
500112 Legal - Settlements	0	0	0	0	0.0%	0	0.00%	0
500113 Medical Services - General	54	3,199	250	600	1279.8%	(2,949)	140.00%	350
500114 Medical Services - Pre-Employment	351	299	600	1,000	49.8%	302	66.67%	400
500115 Permits & Fees	12,193	471	15,000	15,000	3.1%	14,529	0.00%	0
500116 Security Service	36,631	38,398	36,000	36,000	106.7%	(2,398)	0.00%	0
500117 Temporary Personnel Office	0	0	0	0	0.0%	0	0.00%	0
<b>Subtotal Professional Services</b>	<b>207,164</b>	<b>312,826</b>	<b>368,850</b>	<b>372,600</b>	<b>84.8%</b>	<b>56,024</b>	<b>1.02%</b>	<b>3,750</b>
<b>Public Affairs</b>								
501001 Community Event Registration Fees	350	45	1,500	1,000	3.0%	1,455	-33.33%	(500)
501002 Marketing - Advertisement Online	16,000	0	36,000	35,000	0.0%	36,000	-2.78%	(1,000)
501003 Marketing - Advertisement Print	29,504	0	35,000	40,000	0.0%	35,000	14.29%	5,000
501004 Marketing - Branded Collateral	0	73	1,000	1,000	7.3%	927	0.00%	0
501005 Marketing - Brochures	5,489	1,915	5,500	2,500	34.8%	3,585	-54.55%	(3,000)
501006 Marketing - Business Cards	1,074	114	500	500	22.8%	386	0.00%	0
501007 Marketing - Design	911	612	1,000	1,000	61.2%	388	0.00%	0
501008 Marketing - Displays	97	123	6,000	6,000	2.1%	5,877	0.00%	0
501009 Marketing - Door Hangers	0	0	1,000	1,000	0.0%	1,000	0.00%	0
501010 Marketing - Website Development & Maintenance	0	0	500	20,000	0.0%	500	3900.00%	19,500
<b>Subtotal Public Affairs</b>	<b>53,425</b>	<b>2,883</b>	<b>88,000</b>	<b>108,000</b>	<b>3.3%</b>	<b>85,117</b>	<b>22.73%</b>	<b>20,000</b>
<b>Operation and Facilities</b>								
502000 Aerial Services	4,340	3,532	20,000	10,000	17.7%	16,468	-50.00%	(10,000)
502001 Automotive - Gasoline	50,342	48,497	65,000	80,000	74.6%	16,503	23.08%	15,000
502002 Automotive - Repairs	16,124	56,936	30,000	65,000	189.8%	(26,936)	116.67%	35,000
502003 Automotive - Services	11,662	7,181	10,000	15,000	71.8%	2,819	50.00%	5,000
502004 Automotive - Supplies	12,270	9,547	8,000	8,000	119.3%	(1,547)	0.00%	0
502005 Building & Grounds Materials / Supplies	5,890	6,440	8,500	8,500	75.8%	2,060	0.00%	0
502006 Building Engineering	0	0	400,000	200,000	0.0%	400,000	-50.00%	(200,000)
502007 Control Materials - Mosquito Adulticiding	0	0	10,000	10,000	0.0%	10,000	0.00%	0
502008 Control Materials - Mosquito Larviciding	75,211	73,966	100,000	90,000	74.0%	26,034	-10.00%	(10,000)
502009 Control Materials - Other	0	770	0	0	0.0%	0	0.00%	0

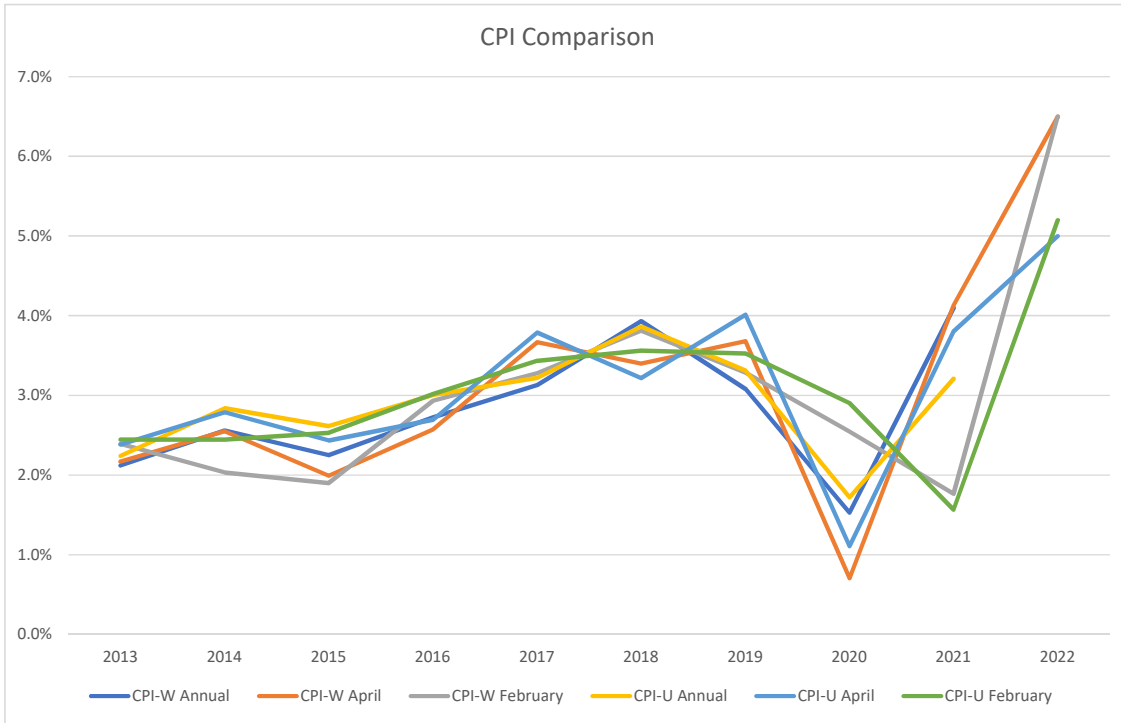
	<i>Actual Budget FY 19-20</i>	<i>FY 21-22 As of 4/30/22</i>	<i>FY 21-22 Budget</i>	<i>Initial Proposed FY 22-23</i>	<i>YTD FY 21-22 VS ADOPTED</i>	<i>ADOPTED FY 21-22 VS FY 21-22 \$</i>	<i>Proposed FY 22-23 VS ADOPTED FY 21- 22 %</i>	<i>Proposed FY 22-23 VS ADOPTED FY 21- 22 \$</i>
502010 Control Materials - Vertebrate	8,650	5,069	10,000	10,000	50.7%	4,931	0.00%	(0)
<b>502011 Control Materials - Yellowjacket &amp; Bees</b>	<b>1,505</b>	<b>2,169</b>	<b>2,500</b>	<b>3,000</b>	<b>86.7%</b>	<b>331</b>	<b>20.00%</b>	<b>500</b>
502012 Equipment Rental	0	0	1,000	1,000	0.0%	1,000	0.00%	0
<b>502013 Equipment Repair</b>	<b>6,491</b>	<b>15,392</b>	<b>20,000</b>	<b>15,000</b>	<b>77.0%</b>	<b>4,608</b>	<b>-25.00%</b>	<b>(5,000)</b>
502014 Equipment Service	751	251	5,000	3,000	5.0%	4,749	-40.00%	(2,000)
<b>502015 Equipment Small</b>	<b>12,982</b>	<b>3,046</b>	<b>33,967</b>	<b>10,000</b>	<b>9.0%</b>	<b>30,921</b>	<b>-70.56%</b>	<b>(23,967)</b>
502016 Safety & PPE	26,124	6,988	22,900	15,000	30.5%	15,912	-34.50%	(7,900)
<b>502017 Safety Boots</b>	<b>2,343</b>	<b>2,030</b>	<b>1,250</b>	<b>2,500</b>	<b>162.4%</b>	<b>(780)</b>	<b>100.00%</b>	<b>1,250</b>
502018 Source Reduction/Wetlands	98	0	1,000	1,000	0.0%	1,000	0.00%	0
<b>502019 Tools &amp; Instruments</b>	<b>1,143</b>	<b>1,020</b>	<b>5,000</b>	<b>2,500</b>	<b>20.4%</b>	<b>3,980</b>	<b>-50.00%</b>	<b>(2,500)</b>
502020 Uniform Professional Branded Wear	2,919	631	4,000	2,500	15.8%	3,369	-37.50%	(1,500)
<b>502021 Uniform Rental</b>	<b>14,660</b>	<b>13,035</b>	<b>16,500</b>	<b>13,000</b>	<b>79.0%</b>	<b>3,465</b>	<b>-21.21%</b>	<b>(3,500)</b>
502022 Boat Berth Fee	0	0	2,500	0	0.0%	2,500	-100.00%	(2,500)
<b>Subtotal Operation and Facilities</b>	<b>253,505</b>	<b>256,499</b>	<b>777,117</b>	<b>565,000</b>	<b>33.0%</b>	<b>520,617</b>	<b>-27.30%</b>	<b>(212,117)</b>
<b>Information &amp; Technology</b>								
503001 Aquaculture	2,144	1,660	2,300	2,000	72.2%	640	-13.04%	(300)
<b>503002 General Lab Supplies &amp; Materials</b>	<b>1,026</b>	<b>2,884</b>	<b>4,000</b>	<b>3,500</b>	<b>72.1%</b>	<b>1,116</b>	<b>-12.50%</b>	<b>(500)</b>
503003 Insectary	259	119	1,000	1,000	11.9%	881	0.00%	0
<b>503004 Lab Equipment</b>	<b>260</b>	<b>4,781</b>	<b>6,771</b>	<b>6,771</b>	<b>70.6%</b>	<b>1,990</b>	<b>0.00%</b>	<b>0</b>
503005 Lab Testing	10,789	10,472	18,000	18,000	58.2%	7,528	0.00%	0
<b>503006 Pesticide Testing</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0.0%</b>	<b>1,500</b>	<b>0.00%</b>	<b>0</b>
503007 Sentinel Bird	999	1,065	1,000	1,100	106.5%	(65)	10.00%	100
<b>503008 Surveillance</b>	<b>6,929</b>	<b>12,294</b>	<b>10,850</b>	<b>14,000</b>	<b>113.3%</b>	<b>(1,444)</b>	<b>29.03%</b>	<b>3,150</b>
<b>Subtotal Lab Services</b>	<b>22,406</b>	<b>33,275</b>	<b>45,421</b>	<b>47,871</b>	<b>73.3%</b>	<b>12,146</b>	<b>5.39%</b>	<b>2,450</b>
<b>Information &amp; Technology</b>								
504000 Computer Equipment Supplies < \$100	2,462	1,228	4,000	4,000	30.7%	2,772	0.00%	0
<b>504001 Computer Equipment Supplies &gt; \$100 &lt; \$500</b>	<b>5,273</b>	<b>2,070</b>	<b>10,000</b>	<b>7,000</b>	<b>20.7%</b>	<b>7,931</b>	<b>-30.00%</b>	<b>(3,000)</b>
504002 Computer Equipment Supplies > \$500	2,658	1,591	15,000	8,000	10.6%	13,409	-46.67%	(7,000)
<b>504003 Computer Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
504004 GPS Tracking	6,476	3,112	7,200	6,700	43.2%	4,088	-6.94%	(500)
<b>504005 I.T Subscriptions</b>	<b>13,341</b>	<b>24,143</b>	<b>29,000</b>	<b>40,000</b>	<b>83.3%</b>	<b>4,857</b>	<b>37.93%</b>	<b>11,000</b>
504006 Phone	924	4,906	8,500	5,000	57.7%	3,594	-41.18%	(3,500)
<b>504007 Phone Accessories</b>	<b>193</b>	<b>1,377</b>	<b>1,000</b>	<b>1,500</b>	<b>137.7%</b>	<b>(377)</b>	<b>50.00%</b>	<b>500</b>
504008 Printing Supplies	1,196	2,181	6,500	6,000	33.6%	4,319	-7.69%	(500)
<b>504009 Software</b>	<b>157,828</b>	<b>46,055</b>	<b>125,000</b>	<b>75,000</b>	<b>36.8%</b>	<b>78,945</b>	<b>-40.00%</b>	<b>(50,000)</b>
<b>Subtotal Information &amp; Technology</b>	<b>190,351</b>	<b>86,663</b>	<b>206,200</b>	<b>153,200</b>	<b>42.0%</b>	<b>119,537</b>	<b>-25.70%</b>	<b>(53,000)</b>
<b>General Office Administration</b>								
505000 Assessments & County Fees	352,096	172,519	365,000	225,000	47.3%	192,481	-38.36%	(140,000)
<b>505001 Bond - Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
505002 Bond - Principal	0	0	0	0	0.0%	0	0.00%	0
<b>505003 District Membership &amp; Subscription Dues</b>	<b>18,834</b>	<b>25,736</b>	<b>25,000</b>	<b>28,000</b>	<b>102.9%</b>	<b>(736)</b>	<b>12.00%</b>	<b>3,000</b>
505004 Employee - Development	4,700	2,318	6,500	5,000	35.7%	4,182	-23.08%	(1,500)
<b>505005 Employee - Lodging</b>	<b>7,313</b>	<b>2,792</b>	<b>10,000</b>	<b>15,000</b>	<b>27.9%</b>	<b>7,208</b>	<b>50.00%</b>	<b>5,000</b>
505006 Employee - Meal	3,308	977	5,000	8,000	19.5%	4,023	60.00%	3,000
<b>505007 Employee - Memberships</b>	<b>707</b>	<b>430</b>	<b>10,000</b>	<b>7,000</b>	<b>4.3%</b>	<b>9,570</b>	<b>-30.00%</b>	<b>(3,000)</b>
505008 Employee - Training	17,473	14,140	25,000	32,000	56.6%	10,860	28.00%	7,000
<b>505009 Employee - Travel</b>	<b>4,420</b>	<b>364</b>	<b>10,000</b>	<b>12,000</b>	<b>3.6%</b>	<b>9,636</b>	<b>20.00%</b>	<b>2,000</b>
505010 Financial Services Fees	3,269	2,562	4,500	4,500	56.9%	1,938	0.00%	0
<b>505011 Insurance - Auto Physical Damage</b>	<b>2,200</b>	<b>2,745</b>	<b>2,745</b>	<b>2,745</b>	<b>100.0%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
505012 Insurance - Crime & Weapons	1,204	1,320	1,320	1,546	100.0%	0	17.12%	226
<b>505013 Insurance - General</b>	<b>10,693</b>	<b>6,208</b>	<b>6,936</b>	<b>7,699</b>	<b>89.5%</b>	<b>728</b>	<b>11.00%</b>	<b>763</b>
505014 Insurance - Liability	104,863	141,389	133,907	157,223	105.6%	(7,482)	17.41%	23,316
<b>505015 Insurance - Property</b>	<b>3,913</b>	<b>11,394</b>	<b>11,729</b>	<b>14,783</b>	<b>97.1%</b>	<b>335</b>	<b>26.04%</b>	<b>3,054</b>
505016 Insurance - UAS	0	0	0	0	0.0%	0	0.00%	0
<b>505017 Insurance - Workers Comp</b>	<b>181,455</b>	<b>184,221</b>	<b>184,174</b>	<b>204,433</b>	<b>100.0%</b>	<b>(47)</b>	<b>11.00%</b>	<b>20,259</b>
505018 Office Furniture	1,030	4,894	25,000	12,000	19.6%	20,106	-52.00%	(13,000)
<b>505019 Office Keys &amp; Locks</b>	<b>110</b>	<b>1,163</b>	<b>1,000</b>	<b>1,000</b>	<b>116.3%</b>	<b>(163)</b>	<b>0.00%</b>	<b>0</b>
505020 Office Supplies - General	2,403	4,427	6,000	6,000	73.8%	1,573	0.00%	0

	Actual Budget FY 19-20	FY 21-22 As of 4/30/22	FY 21-22 Budget	Initial Proposed FY 22-23	YTD FY 21-22 VS ADOPTED	ADOPTED FY 21-22 VS FY 21-22 \$	Proposed FY 22-23 VS ADOPTED FY 21- 22 %	Proposed FY 22-23 VS ADOPTED FY 21- 22 \$
505021 Office Supplies - Janitorial	2,662	1,432	2,500	2,200	57.3%	1,068	-12.00%	(300)
505022 Office Supplies - Kitchen	1,416	386	2,500	1,000	15.5%	2,114	-60.00%	(1,500)
505023 Postage	3,177	2,345	4,500	4,000	52.1%	2,155	-11.11%	(500)
505024 Research	0	0	20,000	0	0.0%	20,000	-100.00%	(20,000)
505025 Safety Program - Incentive	3,643	0	4,500	2,500	0.0%	4,500	-44.44%	(2,000)
505026 Safety Program - Tangible Materials	242	0	2,500	2,500	0.0%	2,500	0.00%	0
505027 Service & Leasing Contracts	2,578	9,254	2,800	4,000	330.5%	(6,454)	42.86%	1,200
505028 Trustee - Expense General	105	0	1,000	1,000	0.0%	1,000	0.00%	0
505029 Trustee - Lodging	5,657	3,187	4,500	4,500	70.8%	1,313	0.00%	0
505030 Trustee - Meal	417	425	1,000	2,500	42.5%	575	150.00%	1,500
505031 Trustee - Mileage	117	234	300	500	78.0%	66	66.67%	200
505032 Trustee - Training	2,740	2,665	4,000	10,000	66.6%	1,335	150.00%	6,000
505033 Trustee - Travel	1,099	214	5,000	5,000	4.3%	4,786	0.00%	0
505034 Uncategorized Expenses	746	0	0	0	0.0%	0	0.00%	0
505035 Utilities Cell Phone	19,245	17,400	31,200	23,500	55.8%	13,800	-24.68%	(7,700)
505036 Utilities Electric	25,476	9,558	30,000	36,000	31.9%	20,442	20.00%	6,000
505037 Utilities Garbage	6,915	6,189	7,000	7,600	88.4%	811	8.57%	600
505038 Utilities Gas	6,437	8,606	10,000	11,000	86.1%	1,394	10.00%	1,000
505039 Utilities Internet	4,797	4,868	8,000	18,000	60.9%	3,132	125.00%	10,000
505040 Utilities Landline	5,484	3,629	13,200	13,200	27.5%	9,571	0.00%	0
505041 Utilities Water	6,426	2,539	6,000	6,000	42.3%	3,461	0.00%	0
505042 Water - Drinking	976	2,145	2,600	3,500	82.5%	455	34.62%	900
505043 Utilities Sewer:General	1,402	1,402	2,200	2,200	63.7%	798	0.00%	0
505044 Employment Advertisements	0	0	1,200	1,500	0.0%	1,200	25.00%	300
<b>Subtotal General Office Administration</b>	<b>821,748</b>	<b>656,076</b>	<b>1,000,311</b>	<b>906,129</b>	<b>65.6%</b>	<b>344,235</b>	<b>-9.42%</b>	<b>(94,182)</b>
<b>Capital</b>								
<b>Land</b>								
700101 Structures and Improvements	0	0	2,500,000	0	0.0%	2,500,000	-100.00%	(2,500,000)
700102 Vehicles	80,812	51,842	186,000	203,000	27.9%	134,158	9.14%	17,000
700103 Heavy Equipment	15,551	0	74,000	85,000	0.0%	74,000	14.86%	11,000
<b>Subtotal Capital</b>	<b>96,363</b>	<b>51,842</b>	<b>2,760,000</b>	<b>288,000</b>	<b>1.9%</b>	<b>2,708,158</b>	<b>-89.6%</b>	<b>(2,472,000)</b>
<b>Total Expenditures</b>	<b>7,261,223</b>	<b>6,497,793</b>	<b>11,686,584</b>	<b>8,963,799</b>			<b>-23.3%</b>	<b>(2,722,785)</b>
<b>Revenues</b>								
<b>Property Taxes</b>	<b>6,301,339</b>	<b>6,106,704</b>	<b>6,538,745</b>	<b>6,801,654</b>	<b>93.4%</b>	<b>432,041</b>	<b>4.02%</b>	<b>262,909</b>
400155 Benefit Assessment	2,054,797	1,971,003	2,073,724	2,080,111	95.0%	102,721	0.31%	6,387
400160 Contract Billing	65,128	21,693	50,000	51,000	43.4%	28,307	2.00%	1,000
400100 Interest Income (LAIF)	132,777	28,405	25,231	52,291	112.6%	(3,174)	107.25%	27,060
400170 Medical Reimbursement (PARS)	5,623	0	82,000	55,000	0.0%	82,000	-32.93%	(27,000)
400185 Fixed Asset Disposal	7,500	5,650	30,600	20,000	18.5%	24,950	-34.64%	(10,600)
<b>Miscellaneous</b>	<b>45,985</b>	<b>25,585</b>	<b>66,300</b>	<b>25,000</b>	<b>38.6%</b>	<b>40,715</b>	<b>-62.29%</b>	<b>(41,300)</b>
400205 Grant Funds:General	24,920	0	0	0	0.0%	0	0.00%	0
<b>Subtotal Revenue</b>	<b>8,638,069</b>	<b>8,159,040</b>	<b>8,866,600</b>	<b>9,085,056</b>	<b>92.0%</b>	<b>707,559</b>	<b>2.46%</b>	<b>218,456</b>
<b>Estimate Ending Balance</b>		<b>1,661,247</b>	<b>-2,819,985</b>	<b>121,257</b>				

Designated Reserves per Policy FY 2022-2023	
Bond Reserve	0
Public Health Emergency	2,500,000
Capital Improvement	2,386,610
Emergency Reconstruction Response	500,000
Operations	4,481,900
Vehicle & Equipment Replacement	150,000
IT Equipment Replacement	200,000
	<b>10,218,510</b>

**CPI COMPARISON**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>CPI-W Annual</b>	2.1%	2.6%	2.2%	2.7%	3.1%	3.9%	3.1%	1.5%	4.1%	
<b>CPI-W April</b>	2.2%	2.6%	2.0%	2.6%	3.7%	3.4%	3.7%	0.7%	4.1%	6.5%
<b>CPI-W February</b>	2.4%	2.0%	1.9%	2.9%	3.3%	3.8%	3.3%	2.5%	1.8%	6.5%
<b>CPI-U Annual</b>	2.2%	2.8%	2.6%	3.0%	3.2%	3.9%	3.3%	1.7%	3.2%	
<b>CPI-U April</b>	2.4%	2.8%	2.4%	2.7%	3.8%	3.2%	4.0%	1.1%	3.8%	5.0%
<b>CPI-U February</b>	2.4%	2.4%	2.5%	3.0%	3.4%	3.6%	3.5%	2.9%	1.6%	5.2%



**Fiscal impact:**

	Salary	CCCERA	OASDI/Medicare/etc	
<b>4.10%</b>	3,895,436	1,359,846	286,314	
<b>5.20%</b>	3,914,715	1,365,936	287,732	
<b>6.50%</b>	3,937,475	1,373,813	289,405	
<b>1% diff</b>	17,500	6,000	1,300	<b>24,800</b>

**10. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST USING APPROVED METHODOLOGY (*Page 16*)** - Committee will discuss and review the long-range forecast.

**11/12. BOARD AND STAFF ANNOUNCEMENTS / ADJOURNMENT** – No comment

	Fiscal Year	Property Taxes	Benefit Assessment	% Change YoY Property Taxes	% Change YoY Benefit Assessment
<b>Actual (Audit)</b>	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%
<b>Budget</b>	2020-2021	6,580,371	2,062,943	4.56%	0.40%
	2021-2022	6,538,745	2,073,724	Current	Budget
<b>Projected</b>	2022-2023	6,801,654	2,080,111	4.02%	0.31%
	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%