



BOARD OF TRUSTEES
BUDGET COMMITTEE
MONDAY, JUNE 22, 2020

AGENDA
6:00 PM

To be held via teleconference – 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 **Zoom** (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: Meeting ID: **910 2346 5218**

Listen to the meeting live by calling **(669) 900-9128** and entering the **PASSWORD: 647782**

Computer or mobile: Watch or listen to the meeting from a computer with internet access by navigating to <https://zoom.us/j/91023465218?pwd=R0lqVUxIRDY5T3N4UFE0YUJ5cm9QUT09>

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
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El Cerrito **THOMAS MINTER** • Hercules **DUYLINH NGUYEN** • Lafayette **JAMES FITZSIMMONS** • Moraga **ROBERT LUCACHER** • Oakley **MICHAEL KRIEG** • Orinda **KEVIN MARKER** • Pinole **WARREN CLAYTON**
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ACCESSIBILITY INFORMATION

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Paula Macedo, General Manager, at least 48 hours before the meeting at (925) 457-8464 or pmacedo@contracostamosquito.com. Advance notification will enable the District to swiftly resolve such requests to ensure accessibility.


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 APRIL 13, 2020
3. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST
4. REVIEW DRAFT BENEFIT ASSESSMENT FOR FY 2020/2021
5. REVIEW INITIAL PROPOSED BUDGET FOR FY 2020/2021
6. DISCUSS PROPOSED BUILDING IMPROVEMENTS TO DISTRICT OFFICE
7. REVIEW FIXED ASSET, PROGRAM DEVELOPMENT, AND ONE TIME REQUEST / RECOMMENDATIONS FOR FY 2020/2021
8. BOARD AND STAFF ANNOUNCEMENTS
9. ADJOURNMENT

I hereby certify that the District Board of Trustee Agenda was posted 3 days before the noted meeting.



Natalie Martini, Administrative Analyst II

6/17/2020

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

JUNE 22, 2020 BUDGET COMMITTEE MEETING

1. No comment, see agenda
2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON APRIL 13, 2020 (Pages 4-5)
3. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST (Page 6) – Administrative Services Manager Bagley will review the updated revenues for FY 2019-2020 and long-range forecast modified assumptions for FY 2020/2021.
4. REVIEW FIXED ASSET, PROGRAM DEVELOPMENT, AND ONE TIME REQUEST / RECOMMENDATIONS FOR FY 2020/2021 (Page 7) - fixed assets requested by staff and proposed by management for approval for FY 2020/20201 will be reviewed.
5. REVIEW DRAFT BENEFIT ASSESSMENT FOR FY 2020/2021 - the committee will review the assessment level on the draft benefit assessment conducted by Francisco & Associates, which will be provided at the meeting.
6. REVIEW INITIAL PROPOSED BUDGET FOR FY 2020/2021 - (Pages 8-9) – Administrative Services Manager Bagley will discuss the updated proposed budget for FY 2019-2020.
7. DISCUSS PROPOSED BUILDING IMPROVEMENTS TO DISTRICT OFFICE – the committee will discuss future plans for the proposed building improvements to the District office.
- 8-9. 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, April 13, 2020, via teleconference only 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.

TRUSTEES PRESENT Randall Diamond, Chair
 Chris Cowen
 Michael Krieg
 Kevin Marker
 Thomas Minter
 Jim Murray
 Duylinh Nguyen

TRUSTEES ABSENT Darryl Young

OTHERS PRESENT Paula Macedo, General Manager
 Maria Bagley, Administrative Services Manager
 Perry Carlston, Board President

CALL TO ORDER

Chair Diamond called the meeting to order at 6:00 p.m.

ROLL CALL

A roll call indicated that 8 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 JUNE 3, 2019

- ** Motion was made by Trustee Krieg and seconded by Trustee Cowen to approve the minutes as amended from the Budget Committee meeting held on June 3, 2019. *Motion passed unanimously.*

3. REVIEW DISTRICT RESERVES AND REVENUE SOURCES – Administrative Services Manager Bagley discussed the District’s recent history of expenses versus revenues and reserves with the Local Agency Investment Fund (LAIF). Property tax and benefit assessment revenue streams were also briefly discussed.

4. REVIEW FISCAL YEAR 2019/2020 BUDGET YEAR TO DATE – Administrative Services Manager Bagley discussed the status of the District budget through March 31,

2020, and noted trends or areas of concern versus the budget adopted by the Board of Trustees for fiscal year 2019/2020. The committee discussed a large item that will be affecting the District over the next few years, which is the building remodel.

5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST – Administrative Services Manager Bagley reviewed the long term forecast and discussed strategies on how to show the Long-range forecast.
6. BOARD AND STAFF ANNOUNCEMENTS – None.
7. ADJOURNMENT – 6:52 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on Monday, June 22, 2020.

Randall Diamond, 2020 Chair
Budget Committee

Forecast FY 19/20 Budget Year

Cost Projections (\$M) or (*1,000) Using Fiscal Year 2020 Budget Assumptions as of 5.31.20

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 5.31.20											
Salaries & Wages, w/ indirects	5,081	6,069	5,993	6,203	6,420	6,645	6,877	7,118	7,367	7,625	7,892	8,168
OPEB Trust funding	176	176	205	186	193	199	206	214	221	229	237	245
Operations	1,286	2,038	2,255	1,727	1,753	1,779	1,806	1,833	1,860	1,888	1,916	1,955
Capital equipment	96	122	216	219	223	226	229	233	236	240	243	249
Capital Land (Int on debt)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 6,639	\$ 8,405	\$ 8,669	\$ 8,335	\$ 8,588	\$ 8,849	\$ 9,118	\$ 9,397	\$ 9,684	\$ 9,981	\$ 10,288	\$ 10,617
Revenues												
Property Taxes	5,595	5,791	5,906	5,995	6,085	6,176	6,269	6,363	6,458	6,555	6,653	6,853
Benefit Assessment	1,952	2,046	2,056	2,058	2,060	2,062	2,064	2,066	2,068	2,070	2,073	2,075
Interest Income from LAIF	188	135	160	97	97	95	92	87	80	72	61	48
Miscellaneous	146	194	180	183	185	188	191	194	197	200	203	205
TOTAL	\$ 7,881	\$ 8,166	\$ 8,302	\$ 8,333	\$ 8,427	\$ 8,522	\$ 8,616	\$ 8,710	\$ 8,804	\$ 8,897	\$ 8,989	\$ 9,180
Net Difference	\$ 1,242	\$ (239)	\$ (367)	\$ (2)	\$ (160)	\$ (327)	\$ (502)	\$ (687)	\$ (881)	\$ (1,085)	\$ (1,299)	\$ (1,437)
Reserves (In LAIF)	\$ 10,476	\$ 10,076	\$ 9,709	\$ 9,707	\$ 9,547	\$ 9,220	\$ 8,718	\$ 8,031	\$ 7,150	\$ 6,066	\$ 4,767	\$ 3,330
As % of Revenue	133%	123%	117%	116%	113%	108%	101%	92%	81%	68%	53%	36%

Assumptions:	FLAT Projected
Salaries & Wages, w/ indirects	3.50%
OPEB Trust funding	3% of Salary & Wages
Operations	One Time Expenses \$553,800
Capital equipment	1.50%
Assessed Valuation	1.50%
Benefit Assessment	0.10%
Interest Income	1.00%
Miscellaneous	1.50%

LAIF BALANCE	Balance
5.31.20	10,476
6.30.20	10,076 *

* Estimate Balance

One time expense of \$532,800 removed

Fixed Asset & One Time Expenditure Requested For FY20/21

6/16/20

Items	Category	Requested
4WD Truck	Vehicles	37,150
4WD Truck	Vehicles	37,150
4WD Truck Cab	Vehicles	50,000
SUV to Replace Sedan	Vehicles	45,000
Building Engineering	Intangible	50,000
Operations Equipment	Equipment	4,500
Software Leading Edge	Intangible	190,000
District Countywide Survey	Intangible	35,000
Safety Lights for District Trucks	Equipment	15,000
Computer Equipment for District Staff	Equipment	30,000
UAS (Drone)	Equipment	30,000
Off Road Spray Equipment	Equipment	15,000
New Ipads for Operations	Equipment	15,000
Total Requested		538,800

Vehicles	Requested	Recommend
Vehicles	169,300	169,300
Equipment	109,500	109,500
Intangible	275,000	275,000
Structure	-	-
Shop	-	-
Total	553,800	553,800

Contra Costa Mosquito and Vector Control District
FY20 Budget Year & Initial Proposal for FY 21

(July 1 2019 - June 30 2020)

Board Packet

92% of the Year
completed

	FY20 <i>As of 5/31/20</i>	FY20 Budget	<i>Initial Proposed</i> FY21	YTD FY20 VS ADOPTED	ADOPTED FY20 VS FY20 \$	Proposed FY21 VS ADOPTED FY20 %	Proposed FY21 VS ADOPTED FY20 \$
Personnel Costs							
Payroll & OT	3,159,519	3,820,353	3,704,085	82.7%	660,834	-3.0%	(116,268)
Retirement	1,186,457	1,267,909	1,303,335	93.6%	81,452	2.8%	35,426
OASDI	185,590	236,862	240,766	78.4%	51,272	1.6%	3,904
Medicare	44,210	55,395	53,709	79.8%	11,185	-3.0%	(1,686)
Health Insurance (Dental / Vision Etc)	478,464	646,687	646,687	74.0%	168,223	0.0%	-
Unemployment	17,199	32,202	34,456	53.4%	15,003	7.0%	2,254
Disability Ins	9,798	9,500	10,092	103.1%	(298)	6.2%	592
Other Post Employment Benefits	176,000	176,000	205,000	100.0%	-	16.5%	29,000
Subtotal Personnel Costs	5,257,237	6,244,908	6,198,130	84.2%	987,671	-0.7%	(46,778)
Professional Services							
Auditing Services	18,375	15,875	19,000	115.7%	(2,500)	19.7%	3,125
Building and Grounds Maintenance & Repairs Major > \$10,000	0	0	0	0.0%	-	100.0%	-
Building and Grounds Maintenance & Repairs Minor < \$10,000	28,048	10,000	29,500	280.5%	(18,048)	195.0%	19,500
Consulting - General	26,050	15,000	60,000	173.7%	(11,050)	300.0%	45,000
Consulting - HR	0	15,000	10,000	0.0%	15,000	-33.3%	(5,000)
Engineers Report	9,100	9,100	9,100	100.0%	-	0.0%	-
Janitorial Services	7,150	8,500	16,800	84.1%	1,350	97.6%	8,300
Labor Consultant IEDA	9,963	9,963	10,461	100.0%	-	5.0%	498
Landscaping Services	5,225	7,000	6,500	74.6%	1,775	-7.1%	(500)
Legal - Counsel General	12,532	15,000	15,000	83.5%	2,468	0.0%	-
Legal - Counsel Labor	36,111	75,000	55,000	48.1%	38,890	-26.7%	(20,000)
Legal - Settlements	0	0	150,000	0.0%	-	100.0%	150,000
Medical Services - General	54	300	300	17.8%	247	0.0%	-
Medical Services - Pre-Employment	351	1,200	1,200	29.2%	850	0.0%	-
Permits & Fees	6,543	2,500	6,500	261.7%	(4,043)	160.0%	4,000
Security Service	33,611	14,000	36,000	240.1%	(19,611)	157.1%	22,000
Temporary Personnel Office	0	0	0	0.0%	-	0.0%	-
Subtotal Professional Services	193,111	198,438	425,361	97.3%	5,327	114.4%	226,923
Public Affairs							
Community Event Registration Fees	350	2,250	1,500	15.6%	1,900	-33.3%	(750)
Marketing - Advertisement Online	16,000	12,000	18,000	133.3%	(4,000)	50.0%	6,000
Marketing - Advertisement Print	0	37,000	35,000	0.0%	37,000	-5.4%	(2,000)
Marketing - Branded Collateral	0	1,500	1,000	0.0%	1,500	-33.3%	(500)
Marketing - Brochures	5,489	2,500	5,500	219.6%	(2,989)	120.0%	3,000
Marketing - Business Cards	1,074	400	500	268.5%	(674)	25.0%	100
Marketing - Design	536	1,500	1,000	35.7%	964	-33.3%	(500)
Marketing - Displays	97	7,000	6,000	1.4%	6,903	-14.3%	(1,000)
Marketing - Door Hangers	0	1,000	1,000	0.0%	1,000	0.0%	-
Marketing - Website Development & Maintenance	0	180	360	0.0%	180	100.0%	180
Subtotal Public Affairs	23,546	65,330	69,860	36.0%	41,784	6.9%	4,530
Operation and Facilities							
Aerial Services	4,340	22,000	20,000	19.7%	17,660	-9.1%	(2,000)
Automotive - Gasoline	47,547	57,900	42,000	82.1%	10,353	-27.5%	(15,900)
Automotive - Repairs	14,833	12,000	40,000	123.6%	(2,833)	233.3%	28,000
Automotive - Services	7,591	12,000	15,000	63.3%	4,409	25.0%	3,000
Automotive - Supplies	4,788	8,000	8,000	59.8%	3,212	0.0%	-
Building & Grounds Materials / Supplies	5,242	5,000	10,000	0.0%	(242)	100.0%	5,000
Building Engineering	0	25,000	50,000	0.0%	25,000	100.0%	25,000
Control Materials - Mosquito Adulticiding	0	10,000	25,000	0.0%	10,000	150.0%	15,000
Control Materials - Mosquito Larviciding	75,211	165,000	165,000	45.6%	89,789	0.0%	-
Control Materials - Other	0	0	0	0.0%	-	0.0%	-
Control Materials - Vertebrate	8,650	10,000	18,000	86.5%	1,350	80.0%	8,000
Control Materials - Yellowjacket & Bees	1,505	10,000	5,000	15.0%	8,495	-50.0%	(5,000)
Equipment Rental	0	1,000	1,000	0.0%	1,000	0.0%	-
Equipment Repair	6,491	10,000	7,500	64.9%	3,509	-25.0%	(2,500)
Equipment Service	751	3,000	7,500	25.0%	2,249	150.0%	4,500
Equipment Small	6,763	36,300	56,733	18.6%	29,537	56.3%	20,433
Safety & PPE	27,079	10,000	25,000	270.8%	(17,079)	150.0%	15,000
Safety Boots	1,969	2,200	2,500	89.5%	231	13.6%	300
Source Reduction/Wetlands	98	500	1,000	19.5%	402	100.0%	500
Tools & Instruments	388	1,000	2,500	38.8%	612	150.0%	1,500
Uniform Professional Branded Wear	2,716	6,825	3,500	39.8%	4,109	-48.7%	(3,325)
Uniform Rental	13,622	16,200	16,200	84.1%	2,578	0.0%	-
Boat Berth Fee	0	0	1,296	0.0%	-	100.0%	1,296
Subtotal Operation and Facilities	229,583	423,925	522,729	54.2%	194,342	23.3%	98,804
Lab Services							
Aquaculture	1,948	2,500	2,200	77.9%	552	-12.0%	(300)
General Lab Supplies & Materials	944	7,000	4,000	13.5%	6,056	-42.9%	(3,000)
Insectary	259	1,000	1,000	25.9%	741	0.0%	-
Lab Equipment	260	5,000	2,500	5.2%	4,740	-50.0%	(2,500)
Lab Testing	10,789	19,000	15,000	56.8%	8,211	-21.1%	(4,000)
Pesticide Testing	0	1,500	1,500	0.0%	1,500	0.0%	-
Sentinel Bird	856	3,500	2,500	24.5%	2,644	-28.6%	(1,000)
Surveillance	6,585	14,000	10,000	47.0%	7,415	-28.6%	(4,000)
Subtotal Lab Services	21,641	53,500	38,700	40.5%	31,859	-27.7%	(14,800)
Information & Technology							

Computer Equipment Supplies < \$100	2,246	2,500	2,625	89.8%	254	5.0%	125
Computer Equipment Supplies > \$100 < \$500	4,826	1,500	8,000	321.8%	(3,326)	433.3%	6,500
Computer Equipment Supplies > \$500	2,658	10,000	50,000	26.6%	7,342	400.0%	40,000
Computer Services	0	0	0	0.0%	-	0.0%	-
GPS Tracking	6,416	7,500	7,500	85.5%	1,084	0.0%	-
I.T Subscriptions	11,414	7,000	15,000	163.1%	(4,414)	114.3%	8,000
Phone	0	500	3,500	0.0%	500	600.0%	3,000
Phone Accessories	80	500	350	15.9%	420	-30.0%	(150)
Printing Supplies	1,113	1,000	1,600	111.3%	(113)	60.0%	600
Software	4,083	323,000	200,000	1.3%	318,917	-38.1%	(123,000)
Subtotal Information & Technology	32,836	353,500	288,575	9.3%	320,664	-18.4%	(64,925)
General Office Administration							
Assessments & County Fees	332,044	365,000	365,000	91.0%	32,956	0.0%	-
Bond - Interest	0	0	0	0.0%	-	0.0%	-
Bond - Principal	0	0	0	0.0%	-	0.0%	-
District Membership & Subscription Dues	18,734	18,000	20,000	104.1%	(734)	11.1%	2,000
Employee - Development	4,700	4,000	6,500	117.5%	(700)	62.5%	2,500
Employee - Lodging	7,086	10,000	10,000	70.9%	2,914	0.0%	-
Employee - Meal	3,294	5,000	5,000	65.9%	1,706	0.0%	-
Employee - Memberships	707	8,000	8,000	8.8%	7,293	0.0%	-
Employee - Training	17,908	25,000	25,000	71.6%	7,092	0.0%	-
Employee - Travel	4,251	10,000	10,000	42.5%	5,749	0.0%	-
Financial Services Fees	1,708	7,000	4,500	24.4%	5,292	-35.7%	(2,500)
Insurance - Auto Physical Damage	2,200	2,200	2,821	100.0%	-	28.2%	621
Insurance - Crime & Weapons	1,204	1,204	889	100.0%	-	-26.2%	(315)
Insurance - General	10,693	10,693	9,011	100.0%	-	-15.7%	(1,682)
Insurance - Liability	104,863	104,863	106,534	100.0%	-	1.6%	1,671
Insurance - Property	3,913	3,913	8,517	100.0%	-	117.7%	4,604
Insurance - UAS	0	0	0	0.0%	-	0.0%	-
Insurance - Workers Comp	181,455	181,455	154,412	100.0%	-	-14.9%	(27,043)
Office Furniture	1,030	10,000	15,000	10.3%	8,970	50.0%	5,000
Office Keys & Locks	101	2,500	1,000	4.1%	2,399	-60.0%	(1,500)
Office Supplies - General	2,291	8,500	5,000	27.0%	6,209	-41.2%	(3,500)
Office Supplies - Janitorial	2,581	4,500	3,500	57.4%	1,919	-22.2%	(1,000)
Office Supplies - Kitchen	1,313	5,000	3,500	26.3%	3,687	-30.0%	(1,500)
Postage	3,140	4,500	4,000	69.8%	1,360	-11.1%	(500)
Research	0	25,000	20,000	0.0%	25,000	-20.0%	(5,000)
Safety Program - Incentive	3,643	11,000	7,500	33.1%	7,357	-31.8%	(3,500)
Safety Program - Tangible Materials	242	4,000	2,500	6.1%	3,758	-37.5%	(1,500)
Service & Leasing Contracts	2,375	7,000	3,000	33.9%	4,625	-57.1%	(4,000)
Trustee - Expense General	105	5,000	2,500	2.1%	4,895	-50.0%	(2,500)
Trustee - Lodging	5,657	3,000	5,000	188.6%	(2,657)	66.7%	2,000
Trustee - Meal	417	2,000	1,000	20.9%	1,583	-50.0%	(1,000)
Trustee - Mileage	117	2,000	500	5.9%	1,883	-75.0%	(1,500)
Trustee - Training	2,740	5,000	3,500	54.8%	2,260	-30.0%	(1,500)
Trustee - Travel	1,099	5,000	5,000	22.0%	3,901	0.0%	-
Uncategorized Expenses	746	0	0	0.0%	(746)	0.0%	-
Utilities Cell Phone	17,342	20,000	28,000	86.7%	2,658	40.0%	8,000
Utilities Electric	25,452	35,000	30,000	72.7%	9,548	-14.3%	(5,000)
Utilities Garbage	6,327	6,900	6,600	91.7%	573	-4.3%	(300)
Utilities Gas	6,347	3,000	6,500	211.6%	(3,347)	116.7%	3,500
Utilities Internet	4,314	4,800	4,600	89.9%	486	-4.2%	(200)
Utilities Landline	5,131	4,800	5,500	106.9%	(331)	14.6%	700
Utilities Water	5,291	8,000	6,000	66.1%	2,709	-25.0%	(2,000)
Water - Drinking	873	960	996	91.0%	87	3.8%	36
Utilities Sewer:General	1,402	0	1,600	0.0%	(1,402)	100.0%	1,600
Employment Announcements	0	0	500	0	0	100.0%	500
Subtotal General Office Administration	794,835	943,788	908,980	84.2%	148,953	-3.7%	(34,808)
Capital							
Land							
Structures and Improvements	0	7,500	2,500	0.0%	7,500	-66.7%	(5,000)
Vehicles	80,812	84,000 *	169,300	96.2%	3,188	101.5%	85,300
Heavy Equipment	15,551	30,000	45,000	51.8%	14,449	50.0%	15,000
Subtotal Capital	96,363	121,500	216,800	79.3%	25,137	78.4%	95,300
Total Expenditures	6,649,153	8,404,889	8,669,135			3.14%	264,246
Revenues							
Property Taxes	5,595,164	5,790,540	5,906,350	96.6%	195,376	2.0%	115,811
Benefit Assessment	1,952,094	2,045,903	2,056,499	95.4%	93,809	0.5%	10,596
Contract Billing	41,788	20,000	50,000	208.9%	(21,788)	150.0%	30,000
Interest Income (LAIF)	187,688	135,000	160,000	139.0%	(52,688)	18.5%	25,000
Medical Reimbursement	25,430	115,000	35,000	22.1%	89,570	-69.6%	(80,000)
Fixed Asset Disposal	7,500	24,000	30,000	31.3%	16,500	25.0%	6,000
Miscellaneous	46,212	35,000	65,000	132.0%	(11,212)	85.7%	30,000
Grant Funds:General	24,920	-	-	0.0%	(24,920)	0.0%	-
Subtotal Revenue	7,880,796	8,165,443	8,302,849	96.5%	284,646	1.7%	137,407
Estimate Ending Balance	1,231,643	-239,446	-366,286				
Designated Reserves POLICY (July 2019)							
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)

ONE TIME EXPENSES FOR FY2021 (From Fixed Assets)	
Vehicles	\$ 169,300
Equipment	\$ 109,500
Intangible	\$ 275,000
TOTAL	\$ 553,800