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BOARD OF TRUSTEES
BUDGET COMMITTEE MEETING
*****MONDAY, JULY 10, 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/94095162206?pwd=amp0UXhCSEt3a0Qxc2ludWJnVmVmZz09>

Meeting ID: 940 9516 2206

Passcode: 866980

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 JUNE 12, 2023

5. REVIEW FISCAL YEAR 2022-2023 BUDGET YEAR TO DATE

6. REVIEW PROPOSED BUDGET FOR FISCAL YEAR 2023-2024

7. BOARD AND STAFF ANNOUNCEMENTS

8. 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

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

JULY 10, 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 JUNE 12, 2023 (Pages 4-5)** – Minutes from Budget Committee meeting held on June 12, 2023 were attached.
5. **REVIEW FISCAL YEAR 2022-2023 BUDGET YEAR TO DATE (Pages 6-8)** - General Manager Macedo will present the updates to the current District budget through May 31, 2023.
6. **REVIEW PROPOSED BUDGET FOR FISCAL YEAR 2023-2024 (Pages 6-8)** – General Manager Macedo will present the proposed budget for FY 2023-2024 and highlight the changes since the June meeting.
- 7, 8. **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 Monday, June 12, 2023, at 155 Mason Circle, Concord, CA 94520.

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

TRUSTEES ABSENT None

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

1. **CALL TO ORDER**

Budget Committee Chair Young called the meeting to order at 6:00 p.m.
Roll Call - A roll call indicated that seven Trustees were present and none were absent.
Pledge of Allegiance

2. **AGENDA MANAGEMENT** – Agenda was adopted by rule.

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

4. **APPROVAL OF MINUTES FROM BUDGET COMMITTEE SPECIAL MEETING HELD ON APRIL 24, 2023**

** Motion was made by Trustee Cowen and seconded by Trustee Clayton to approve the minutes from the Budget Committee meeting held on April 24, 2023. *Motion passed.*
Ayes: Young, Ainsley, Clayton, Cowen, Marker, Pay. Noes: None. Abstain: Frankenfield.

5. **REVIEW DISTRICT INVESTMENT POLICY** – The Budget Committee reviewed the proposed changes to the District Investment Policy and agreed to recommend it to the full Board.

6. **REVIEW DRAFT BENEFIT ASSESSMENT FOR FISCAL YEAR 2023-2024** – the committee reviewed the draft benefit assessment provided by Francisco & Associates and agreed to recommend it to the full Board.

7. **REVIEW FISCAL YEAR 2022-2023 BUDGET YEAR TO DATE** – General Manager Macedo presented the status of the District current budget through May 31, 2023, and noted trends or areas of concern versus the budget adopted by the Board of Trustees for Fiscal Year 2022-2023.
8. **REVIEW PROPOSED FISCAL YEAR 2023-2024 BUDGET AND REQUESTS FOR FIXED ASSETS** – General Manager Macedo discussed the proposed budget for Fiscal Year 2023-2024, including discussion on fixed assets requests and approved negotiated salary adjustments for unrepresented employees.
9. **REVIEW DISTRICT LONG-RANGE FINANCIAL FORECAST** – General Manager Macedo presented the 5-year forecast based on the methodology approved by the Board and explained other assumptions.
10. **BOARD AND STAFF ANNOUNCEMENTS** – None
11. **ADJOURNMENT** – 6:56 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on July 10, 2023.

Darryl Young, 2023 Chair Budget Committee

**Contra Costa Mosquito and Vector Control District
FY23 Budget Year & Initial Proposal for FY24**

FY23 (July 1, 2022 - June 30, 2023) & Proposed FY24 (July 1, 2023 - June 30, 2024)

92% of the Year
completed

	FY 23 <i>As of 5/31/23</i>	FY 22-23 <i>Approved Budget</i>	YTD FY23 VS Adopted	PROPOSED FY 24
Personnel Costs				
Payroll & OT	3,401,641	3,925,348	86.7%	4,240,776
Retirement	1,127,540	1,341,013	84.1%	1,200,000
OASDI	198,297	235,521	84.2%	262,928
Medicare	47,845	52,992	90.3%	61,491
Fringe Benefits (Health 83%, Dental, Vision, etc.)	555,844	585,745	94.9%	681,865
Unemployment	16,455	25,900	63.5%	16,500
Disability Ins	12,594	13,614	92.5%	14,750
Other Post Employment Benefits	215,000	215,000	100.0%	215,000
District Paid Health Retiree Cost & Fees	43,377	143,000	30.3%	111,800
Subtotal Personnel Costs	5,618,594	6,538,133	85.9%	6,805,110
Professional Services				
Auditing Services	18,777	25,000	75.1%	25,000
Building and Grounds Maintenance & Repairs Major > \$10,000	0	0		0
Building and Grounds Maintenance & Repairs Minor < \$10,000	9,182	25,000	36.7%	25,000
Consulting - General	5,034	90,000	5.6%	200,000
Engineers Report	9,100	9,100	100.0%	9,100
Janitorial Services	15,225	21,500	70.8%	15,600
Landscaping Services	5,643	6,400	88.2%	6,200
Legal - Counsel General	21,081	18,000	117.1%	25,000
Legal - Counsel Labor	26,726	150,000	17.8%	50,000
Medical Services - General	0	600	0.0%	500
Medical Services - Pre-Employment	264	1,000	26.4%	500
Permits & Fees	714	15,000	4.8%	20,000
Security Service	23,995	36,000	66.7%	20,000
Subtotal Professional Services	135,741	397,600	34.1%	396,900
Public Affairs				
Community Event Registration Fees	1,332	1,000	133.2%	1,500
Marketing - Advertisement Online	24,600	35,000	70.3%	35,000
Marketing - Advertisement Print	31,845	40,000	79.6%	45,000
Marketing - Branded Collateral	1,407	1,000	140.7%	7,500
Marketing - Brochures	4,724	2,500	189.0%	8,000
Marketing - Business Cards	486	500	97.2%	500
Marketing - Design	1,145	1,000	114.5%	3,000
Marketing - Displays	3,100	6,000	51.7%	1,000
Marketing - Door Hangers	2,084	1,000	208.4%	2,500
Marketing - Website Development & Maintenance	1,625	20,000	8.1%	5,000
Subtotal Public Affairs	72,348	108,000	67.0%	109,000
Operation and Facilities				
Aerial Services	2,050	10,000	20.5%	30,000
Automotive - Gasoline	54,821	80,000	68.5%	80,000
Automotive - Repairs	53,408	65,000	82.2%	65,000
Automotive - Services	532	15,000	3.5%	5,000
Automotive - Supplies	3,472	8,000	43.4%	6,000
Building & Grounds Materials / Supplies	5,357	8,500	63.0%	8,500
Building Engineering	0	200,000	0.0%	650,000
Control Materials - Mosquito Adulticiding	4,032	10,000	40.3%	10,000
Control Materials - Mosquito Larviciding	109,142	90,000	121.3%	170,000
Control Materials - Vertebrate	6,966	10,000	69.7%	10,000
Control Materials - Yellowjacket & Bees	1,898	3,000	63.3%	3,000
Equipment Rental	0	1,000	0.0%	1,000
Equipment Repair	9,866	15,000	65.8%	15,000
Equipment Service	346	3,000	11.5%	3,000
Equipment Small	2,787	10,000	27.9%	60,000
Safety & PPE	9,832	15,000	65.5%	15,000
Safety Boots	2,223	2,500	88.9%	3,500
Source Reduction/Wetlands	143	1,000	14.3%	500
Tools & Instruments	1,678	2,500	67.1%	2,500

**Contra Costa Mosquito and Vector Control District
FY23 Budget Year & Initial Proposal for FY24**

FY23 (July 1, 2022 - June 30, 2023) & Proposed FY24 (July 1, 2023 - June 30, 2024)

	92% of the Year completed FY 23 <i>As of 5/31/23</i>	<i>FY 22-23 Approved Budget</i>	YTD FY23 VS Adopted	PROPOSED FY 24
Uniform Professional Branded Wear	2,161	2,500	86.5%	3,000
Uniform Rental	10,193	13,000	78.4%	14,000
Subtotal Operation and Facilities	280,907	565,000	49.7%	1,155,000
Lab Services				
Aquaculture	2,130	2,000	106.5%	2,500
General Lab Supplies & Materials	1,557	3,500	44.5%	3,500
Insectary	511	1,000	51.1%	1,000
Lab Equipment	26	6,771	0.4%	5,000
Lab Testing	9,148	18,000	50.8%	18,000
Pesticide Testing	0	1,500	0.0%	500
Sentinel Bird	1,147	1,100	104.3%	1,500
Surveillance	14,198	14,000	101.4%	18,000
Subtotal Lab Services	28,717	47,871	60.0%	50,000
Information & Technology				
Computer Equipment Supplies < \$100	1,548	4,000	38.7%	2,900
Computer Equipment Supplies > \$100 < \$500	583	7,000	8.3%	1,800
Computer Equipment Supplies > \$500	1,611	8,000	20.1%	4,800
GPS Tracking	5,793	6,700	86.5%	6,400
I.T Subscriptions	18,290	40,000	45.7%	20,000
Phone	0	5,000	0.0%	0
Phone Accessories	144	1,500	9.6%	500
Printing Supplies	3,693	6,000	61.6%	6,700
Software	38,966	75,000	52.0%	75,000
Subtotal Information & Technology	70,629	153,200	46.1%	118,100
General Office Administration				
Assessments & County Fees	337,433	225,000	150.0%	450,000
District Membership & Subscription Dues	26,786	28,000	95.7%	30,000
Employee - Development	3,849	5,000	77.0%	4,000
Employee - Lodging	8,189	15,000	54.6%	12,000
Employee - Meal	1,173	8,000	14.7%	3,000
Employee - Memberships	1,384	7,000	19.8%	3,000
Employee - Training	9,878	32,000	30.9%	15,000
Employee - Travel	2,721	12,000	22.7%	10,000
Financial Services Fees	4,288	4,500	95.3%	3,000
Insurance - Auto Physical Damage	2,744	2,745	100.0%	4,107
Insurance - Crime & Weapons	1,413	1,546	91.4%	1,547
Insurance - General	4,503	7,699	58.5%	4,120
Insurance - Liability	157,946	157,223	100.5%	175,893
Insurance - Property	12,762	14,783	86.3%	27,028
Insurance - Workers Comp	163,006	204,433	79.7%	182,555
Office Furniture	0	12,000	0.0%	3,000
Office Keys & Locks	238	1,000	23.8%	2,000
Office Supplies - General	4,516	6,000	75.3%	6,000
Office Supplies - Janitorial	492	2,200	22.4%	1,500
Office Supplies - Kitchen	992	1,000	99.2%	1,000
Postage	3,688	4,000	92.2%	5,000
Safety Program - Incentive	0	2,500	0.0%	1,300
Safety Program - Tangible Materials	0	2,500	0.0%	0
Service & Leasing Contracts	3,456	4,000	86.4%	8,500
Trustee - Expense General	336	1,000	33.6%	2,000
Trustee - Lodging	2,203	4,500	49.0%	4,000
Trustee - Meal	228	2,500	9.1%	2,000
Trustee - Mileage	0	500	0.0%	0
Trustee - Training	1,875	10,000	18.8%	10,000
Trustee - Travel	383	5,000	7.7%	2,000
Utilities Cell Phone	21,556	23,500	91.7%	28,000
Utilities Electric	22,511	36,000	62.5%	32,000
Utilities Garbage	7,556	7,600	99.4%	9,000

**Contra Costa Mosquito and Vector Control District
FY23 Budget Year & Initial Proposal for FY24**

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92% of the Year
completed

	FY 23 <i>As of 5/31/23</i>	FY 22-23 <i>Approved Budget</i>	YTD FY23 VS Adopted	PROPOSED FY 24
Utilities Gas	9,825	11,000	89.3%	13,000
Utilities Internet	14,742	18,000	81.9%	18,000
Utilities Landline	12,187	13,200	92.3%	14,500
Utilities Water	4,139	6,000	69.0%	6,000
Water - Drinking	2,411	3,500	68.9%	0
Utilities Sewer:General	1,620	2,200	73.6%	2,000
Employment Advertisements	150	1,500	10.0%	500
Subtotal General Office Administration	853,180	906,129	94.2%	1,096,550
Capital				
Land	0	0	0.0%	0
Vehicles	173,461	203,000	85.4%	210,000
Heavy Equipment	33,857	85,000	39.8%	22,000
Subtotal Capital	207,318	288,000	72.0%	232,000
Total Expenditures	7,267,435	9,003,933	80.7%	9,962,660
Revenues				
Property Taxes	7,174,675	6,801,654	105.5%	7,814,983
Benefit Assessment	1,978,396	2,080,111	95.1%	2,083,936
Contract Billing	9,571	51,000	18.8%	52,020
Interest Income	215,020	52,291	411.2%	100,000
Fixed Asset Disposal	30,300	20,000	151.5%	60,000
Miscellaneous	13,200	25,000	52.8%	50,000
Subtotal Revenue	9,421,163	9,030,056	104.3%	10,160,939
Estimate Ending Balance	2,153,728	26,123		198,279

Designated Reserves POLICY FY 23 (July 1, 2022 - June 30, 2023)	
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

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