



155 Mason Circle  
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BOARD OF TRUSTEES  
**BUDGET COMMITTEE MEETING**  
**\*\*MONDAY, APRIL 22, 2024\*\***  
**AGENDA**

**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/82472867652?pwd=bCfebhEb4T15yLgyXhqfUVLVifBeb.1>

Meeting ID: 824 7286 7652

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](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 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](mailto:pmacedo@contracostamosquito.com).

*Protecting Public Health Since 1927*

BOARD OF TRUSTEES

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

## **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 JULY 07, 2023**

**5. REVIEW FISCAL YEAR 2023-2024 BUDGET YEAR TO DATE**

**6. REVIEW DISTRICT RESERVES AND REVENUE SOURCES**

**7. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST USING APPROVED METHODOLOGY**

**CLOSED SESSION**

**8. CONFERENCE WITH LABOR NEGOTIATORS PURSUANT TO CALIFORNIA GOVERNMENT CODE 54957.6**

Agency Negotiators: Paula Macedo, General Manager, and Kevin Marker, Chair of the Budget Committee

Employee Group: Unrepresented employees with one exception (General Manager)

**RETURN TO OPEN SESSION**

**REPORT FROM CLOSED SESSION**

**9. BOARD AND STAFF ANNOUNCEMENTS**

**10. ADJOURNMENT**

I hereby certify that the District Board of Trustees Budget Committee Meeting Agenda was posted 4 days before the noted meeting.

\_\_\_\_\_  
Natalie Martini, Financial Administrator

\_\_\_\_\_  
Date

**CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT**

**APRIL 22, 2024 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 JULY 10, 2023 (Pages 5-6)** – Minutes from Budget Committee meeting held on July 10, 2023 were attached.
5. **REVIEW FISCAL YEAR 2023-2024 BUDGET YEAR TO DATE (Pages 7-10)** - General Manager Macedo will present the updates to the current District budget through March 31, 2024.
6. **REVIEW DISTRICT RESERVES AND REVENUE SOURCES (Pages 11-12)** - General Manager Macedo will present the District’s recent history of expenses versus revenues and reserves with the Local Agency Investment Fund (LAIF), California CLASS, and Money Market accounts, along with property tax and benefit assessment revenue streams.
7. **REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST USING APPROVED METHODOLOGY (Page 13)**

**CLOSED SESSION**

8. **CONFERENCE WITH LABOR NEGOTIATORS PURSUANT TO CALIFORNIA GOVERNMENT CODE 54957.6**

Agency Negotiators: Paula Macedo, General Manager, and Peter Pay, Chair of the Personnel Committee

Employee Group: Unrepresented employees with one exception (General Manager)

**RETURN TO OPEN SESSION**

**REPORT FROM CLOSED SESSION**

- 9, 10. **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, July 10, 2023, at 155 Mason Circle, Concord, CA 94520.

TRUSTEES PRESENT      Darryl Young, Chair, Contra Costa County  
Warren Clayton, Pinole  
Chris Cowen, Contra Costa County  
Kevin Marker, Orinda  
Peter Pay, San Ramon (remote)

TRUSTEES ABSENT      Richard Ainsley, Pittsburg  
James Frankenfield, Moraga

OTHERS PRESENT      Paula Macedo, General Manager  
Stacy Stark, Human Resources & Administration Manager  
Natalie Martini, Financial Administrator  
Doug Coty, Bartkiewicz, Kronick & Shanahan, Legal Counsel

1.      **CALL TO ORDER**

Budget Committee Chair Young called the meeting to order at 6:09 p.m.

Roll Call - A roll call indicated that four Trustees were present, one Trustee was meeting remotely, and two were absent.

Pledge of Allegiance

2.      **AGENDA MANAGEMENT** – Chair Young asked for a motion finding that there is a need for immediate action to add an item to the agenda to allow the remote participation of Trustee Pay due to medical circumstances constituting “just cause” per Government Code section 54953(j)(2), and that the need arose after the agenda was posted.

\*\*      Motion was made by Trustee Cowen and seconded by Trustee Clayton finding that there was a need for immediate action to add an item to the agenda under the provisions of paragraph (4) of subdivision (b) of Section 54954.2, for Trustee Pay to attend remotely, and that the need arose after the meeting agenda had been posted.  
*Motion passed unanimously.*

Chair Young called for a second motion to authorize Trustee Pay to participate in the July 10, 2023 Budget Committee meeting remotely due to emergency medical circumstances. Trustee Pay stated that no one else over 18 years of age was present in the room.

\*\*      Motion was made by Trustee Marker and seconded by Trustee Cowen to allow remote attendance by Trustee Pay in the July 10, 2023 Budget Committee meeting. *Motion passed unanimously.*

3. **PUBLIC INPUT ON NON-AGENDA ITEMS** – None.
4. **APPROVAL OF MINUTES FROM BUDGET COMMITTEE SPECIAL MEETING HELD ON JULY 10, 2023**  
  
\*\* Motion was made by Trustee Cowen and seconded by Trustee Clayton to approve the minutes from the Budget Committee special meeting held on July 10, 2023. *Motion passed unanimously.*
5. **REVIEW FISCAL YEAR 2022-2023 BUDGET YEAR TO DATE** – General Manager Macedo presented the updates to the District budget through May 31, 2023.
6. **REVIEW PROPOSED BUDGET FOR FISCAL YEAR 2023-2024** – General Manager Macedo presented the proposed budget for FY 2023-2024 and highlighted the changes since the meeting in June 2023.
7. **BOARD AND STAFF ANNOUNCEMENTS** – None
8. **ADJOURNMENT** – 6:28 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on April 22, 2024.

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Kevin Marker, 2024 Chair Budget Committee

# Contra Costa Mosquito and Vector Control District FY24 Budget Year

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

75 % of the Year  
completed

FY 24

As of 3/31/24

APPROVED

FY 24

YTD FY23 VS  
Adopted

Personnel Costs			
Payroll & OT	2,890,505	4,240,776	68.2%
<b>Retirement</b>	<b>1,002,895</b>	<b>1,200,000</b>	<b>83.6%</b>
OASDI	166,991	262,928	63.5%
<b>Medicare</b>	<b>40,423</b>	<b>61,491</b>	<b>65.7%</b>
Fringe Benefits (Medical/Dental/Vision, Retirement Fees, etc.)	430,628	681,865	63.2%
<b>Unemployment</b>	<b>14,422</b>	<b>16,500</b>	<b>87.4%</b>
Disability Ins	10,460	14,750	70.9%
<b>Other Post Employment Benefits</b>	<b>0</b>	<b>215,000</b>	<b>0.0%</b>
District Paid Health Retiree Cost & Fees	79,661	111,800	71.3%
<b>Subtotal Personnel Costs</b>	<b>4,635,984</b>	<b>6,805,110</b>	<b>68.1%</b>
Professional Services			
<b>Auditing Services</b>	<b>24,196</b>	<b>25,000</b>	<b>96.8%</b>
Building and Grounds Maintenance & Repairs Major > \$10,000	0	0	0.0%
<b>Building and Grounds Maintenance &amp; Repairs Minor &lt; \$10,000</b>	<b>8,581</b>	<b>25,000</b>	<b>34.3%</b>
Consulting - General	20,079	200,000	10.0%
<b>Engineers Report</b>	<b>9,100</b>	<b>9,100</b>	<b>100.0%</b>
Janitorial Services	11,700	15,600	75.0%
<b>Landscaping Services</b>	<b>4,680</b>	<b>6,200</b>	<b>75.5%</b>
Legal - Counsel General	12,401	25,000	49.6%
<b>Legal - Counsel Labor</b>	<b>40,635</b>	<b>50,000</b>	<b>81.3%</b>
Medical Services - General	0	500	0.0%
<b>Medical Services - Pre-Employment</b>	<b>904</b>	<b>500</b>	<b>180.8%</b>
Permits & Fees	3,762	20,000	18.8%
<b>Security Service</b>	<b>9,990</b>	<b>20,000</b>	<b>50.0%</b>
<b>Subtotal Professional Services</b>	<b>146,028</b>	<b>396,900</b>	<b>36.8%</b>
Public Affairs			
Community Event Registration Fees	887	1,500	59.1%
<b>Marketing - Advertisement Online</b>	<b>0</b>	<b>35,000</b>	<b>0.0%</b>
Marketing - Advertisement Print	1,080	45,000	2.4%
<b>Marketing - Branded Collateral</b>	<b>952</b>	<b>7,500</b>	<b>12.7%</b>
Marketing - Brochures	6,829	8,000	85.4%
<b>Marketing - Business Cards</b>	<b>0</b>	<b>500</b>	<b>0.0%</b>
Marketing - Design	634	3,000	21.1%
<b>Marketing - Displays</b>	<b>835</b>	<b>1,000</b>	<b>83.5%</b>
Marketing - Door Hangers	0	2,500	0.0%
<b>Marketing - Website Development &amp; Maintenance</b>	<b>3,375</b>	<b>5,000</b>	<b>67.5%</b>
<b>Subtotal Public Affairs</b>	<b>14,592</b>	<b>109,000</b>	<b>13.4%</b>
Operation and Facilities			
Aerial Services	8,253	30,000	27.5%
<b>Automotive - Gasoline</b>	<b>48,585</b>	<b>80,000</b>	<b>60.7%</b>
Automotive - Repairs	41,431	65,000	63.7%
<b>Automotive - Services</b>	<b>0</b>	<b>5,000</b>	<b>0.0%</b>
Automotive - Supplies	2,951	6,000	49.2%

# Contra Costa Mosquito and Vector Control District FY24 Budget Year

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

75 % of the Year  
completed

FY 24

As of 3/31/24

APPROVED

FY 24

YTD FY23 VS  
Adopted

	FY 24 <i>As of 3/31/24</i>	APPROVED FY 24	YTD FY23 VS Adopted
<b>Building &amp; Grounds Materials / Supplies</b>	<b>6,615</b>	<b>8,500</b>	<b>77.8%</b>
Building Engineering	0	650,000	0.0%
<b>Control Materials - Mosquito Adulticiding</b>	<b>3,068</b>	<b>10,000</b>	<b>30.7%</b>
Control Materials - Mosquito Larviciding	158,791	170,000	93.4%
<b>Control Materials - Vertebrate</b>	<b>1,887</b>	<b>10,000</b>	<b>18.9%</b>
Control Materials - Yellowjacket & Bees	3,483	3,000	116.1%
<b>Equipment Rental</b>	<b>0</b>	<b>1,000</b>	<b>0.0%</b>
Equipment Repair	18,717	15,000	124.8%
<b>Equipment Service</b>	<b>0</b>	<b>3,000</b>	<b>0.0%</b>
Equipment Small	13,009	60,000	21.7%
<b>Safety &amp; PPE</b>	<b>5,451</b>	<b>15,000</b>	<b>36.3%</b>
Safety Boots	884	3,500	25.3%
<b>Source Reduction/Wetlands</b>	<b>0</b>	<b>500</b>	<b>0.0%</b>
Tools & Instruments	167	2,500	6.7%
<b>Uniform Professional Branded Wear</b>	<b>1,588</b>	<b>3,000</b>	<b>52.9%</b>
Uniform Rental	9,726	14,000	69.5%
<b>Subtotal Operation and Facilities</b>	<b>324,607</b>	<b>1,155,000</b>	<b>28.1%</b>
<b>Lab Services</b>			
Aquaculture	954	2,500	38.2%
<b>General Lab Supplies &amp; Materials</b>	<b>102</b>	<b>3,500</b>	<b>2.9%</b>
Insectary	374	1,000	37.4%
<b>Lab Equipment</b>	<b>30</b>	<b>5,000</b>	<b>0.6%</b>
Lab Testing	10,912	18,000	60.6%
<b>Pesticide Testing</b>	<b>0</b>	<b>500</b>	<b>0.0%</b>
Sentinel Bird	643	1,500	42.9%
<b>Surveillance</b>	<b>15,787</b>	<b>18,000</b>	<b>87.7%</b>
<b>Subtotal Lab Services</b>	<b>28,802</b>	<b>50,000</b>	<b>57.6%</b>
<b>Information &amp; Technology</b>			
Computer Equipment Supplies < \$100	472	2,900	16.3%
<b>Computer Equipment Supplies &gt; \$100 &lt; \$500</b>	<b>615</b>	<b>1,800</b>	<b>34.2%</b>
Computer Equipment Supplies > \$500	0	4,800	0.0%
<b>GPS Tracking</b>	<b>4,413</b>	<b>6,400</b>	<b>69.0%</b>
I.T Subscriptions	15,673	20,000	78.4%
<b>Phone</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Phone Accessories	108	500	21.6%
<b>Printing Supplies</b>	<b>1,197</b>	<b>6,700</b>	<b>17.9%</b>
Software	3,539	75,000	4.7%
<b>Subtotal Information &amp; Technology</b>	<b>26,017</b>	<b>118,100</b>	<b>22.0%</b>
<b>General Office Administration</b>			
Assessments & County Fees	3,775	450,000	0.8%
<b>District Membership &amp; Subscription Dues</b>	<b>31,342</b>	<b>30,000</b>	<b>104.5%</b>
Employee - Development	344	4,000	8.6%
<b>Employee - Lodging</b>	<b>10,985</b>	<b>12,000</b>	<b>91.5%</b>
Employee - Meal	1,385	3,000	46.2%



# Contra Costa Mosquito and Vector Control District FY24 Budget Year

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

75 % of the Year  
completed

	FY 24 <i>As of 3/31/24</i>	APPROVED FY 24	YTD FY23 VS Adopted
<b>Employee - Memberships</b>	1,062	3,000	35.4%
Employee - Training	20,051	15,000	133.7%
<b>Employee - Travel</b>	3,499	10,000	35.0%
Financial Services Fees	1,088	3,000	36.3%
<b>Insurance - Auto Physical Damage</b>	4,107	4,107	100.0%
Insurance - Crime & Weapons	1,547	1,547	100.0%
<b>Insurance - General</b>	4,120	4,120	100.0%
Insurance - Liability	173,901	175,893	98.9%
<b>Insurance - Property</b>	27,028	27,028	100.0%
Insurance - Workers Comp	162,021	182,555	88.8%
<b>Office Furniture</b>	0	3,000	0.0%
Office Keys & Locks	787	2,000	39.4%
<b>Office Supplies - General</b>	2,854	6,000	47.6%
Office Supplies - Janitorial	370	1,500	24.7%
<b>Office Supplies - Kitchen</b>	472	1,000	47.2%
Postage	2,401	5,000	48.0%
<b>Safety Program - Incentive</b>	1,044	1,300	80.3%
Safety Program - Tangible Materials	0	0	0.0%
<b>Service &amp; Leasing Contracts</b>	7,732	8,500	91.0%
Trustee - Expense General	1,225	2,000	61.3%
<b>Trustee - Lodging</b>	2,606	4,000	65.1%
Trustee - Meal	263	2,000	13.1%
<b>Trustee - Mileage</b>	0	0	0.0%
Trustee - Training	11,787	10,000	117.9%
<b>Trustee - Travel</b>	695	2,000	34.8%
Utilities Cell Phone	15,979	28,000	57.1%
<b>Utilities Electric</b>	8,030	32,000	25.1%
Utilities Garbage	6,529	9,000	72.5%
<b>Utilities Gas</b>	6,340	13,000	48.8%
Utilities Internet	11,774	18,000	65.4%
<b>Utilities Landline</b>	9,554	14,500	65.9%
Utilities Water	4,657	6,000	77.6%
<b>Water - Drinking</b>	0	0	0.0%
Utilities Sewer:General	1,717	2,000	85.8%
<b>Employment Advertisements</b>	225	500	45.0%
Subtotal General Office Administration	543,300	1,096,550	49.5%
<b>Capital</b>			
Land	0	0	0.0%
<b>Vehicles</b>	123,260	210,000	58.7%
Heavy Equipment	22,202	22,000	100.9%
Subtotal Capital	145,461	232,000	62.7%
<b>Total Expenditures</b>	5,864,791	9,962,660	58.9%
<b>Revenues</b>			
Property Taxes	6,293,242	7,814,983	80.5%

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

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

75 % of the Year  
completed

	FY 24 <i>As of 3/31/24</i>	APPROVED <b>FY 24</b>	YTD FY23 VS Adopted
Benefit Assessment	1,562,952	2,083,936	75.0%
<b>Contract Billing</b>	<b>104,795</b>	<b>52,020</b>	<b>201.5%</b>
Interest Income	302,863	100,000	302.9%
<b>Fixed Asset Disposal</b>	<b>28,021</b>	<b>60,000</b>	<b>46.7%</b>
Miscellaneous	14,513	50,000	29.0%
<b>Subtotal Revenue</b>	<b>8,306,386</b>	<b>10,160,939</b>	<b>81.7%</b>
<b>Estimate Ending Balance</b>	<b>2,441,595</b>		

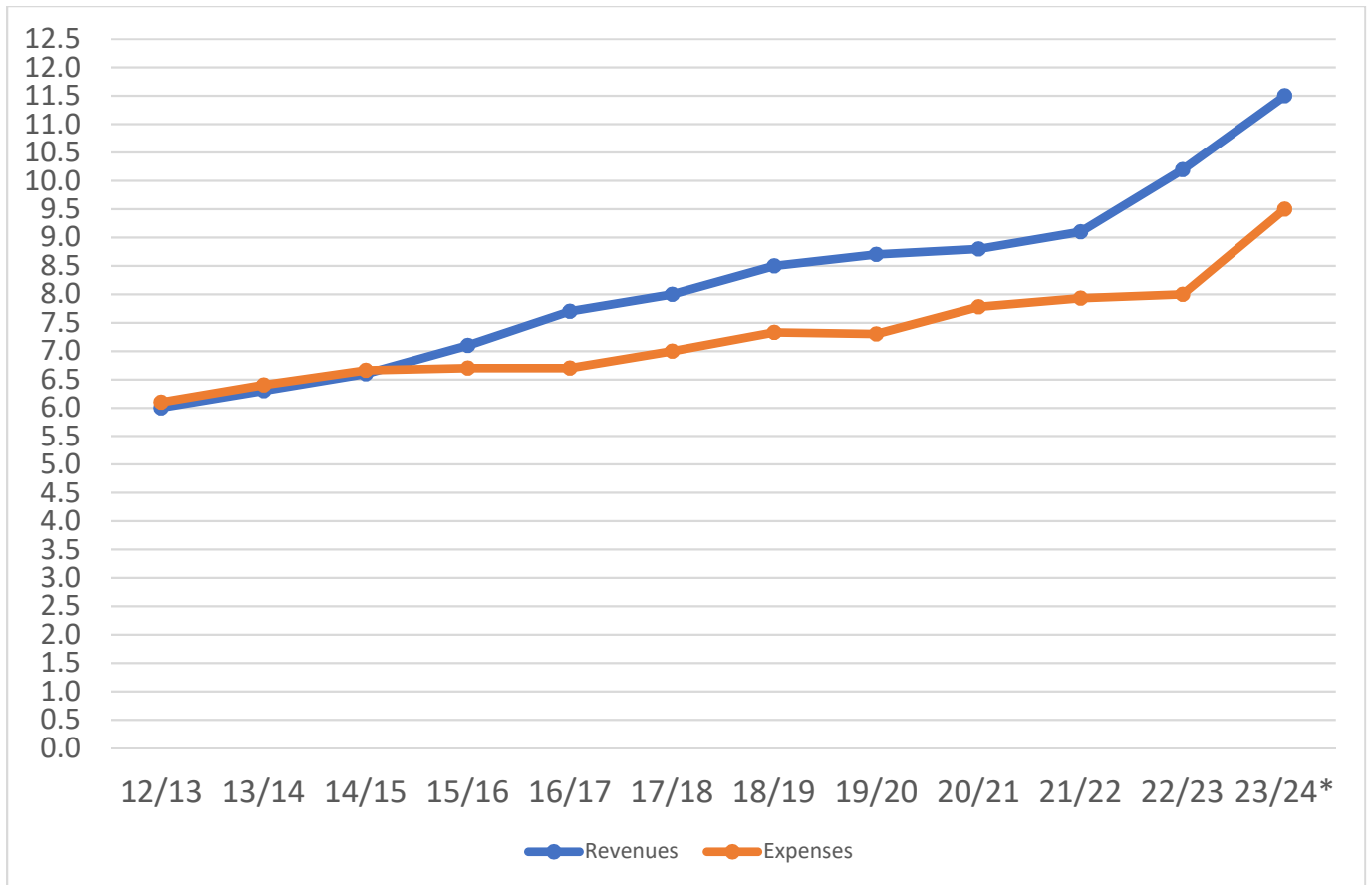
### Designated Reserves POLICY FY 24 (July 1, 2023 - June 30, 2024)

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
	<b>13,481,330</b>

**6. REVIEW DISTRICT RESERVES AND REVENUE SOURCES**

**REVENUE vs EXPENSE (in millions)**

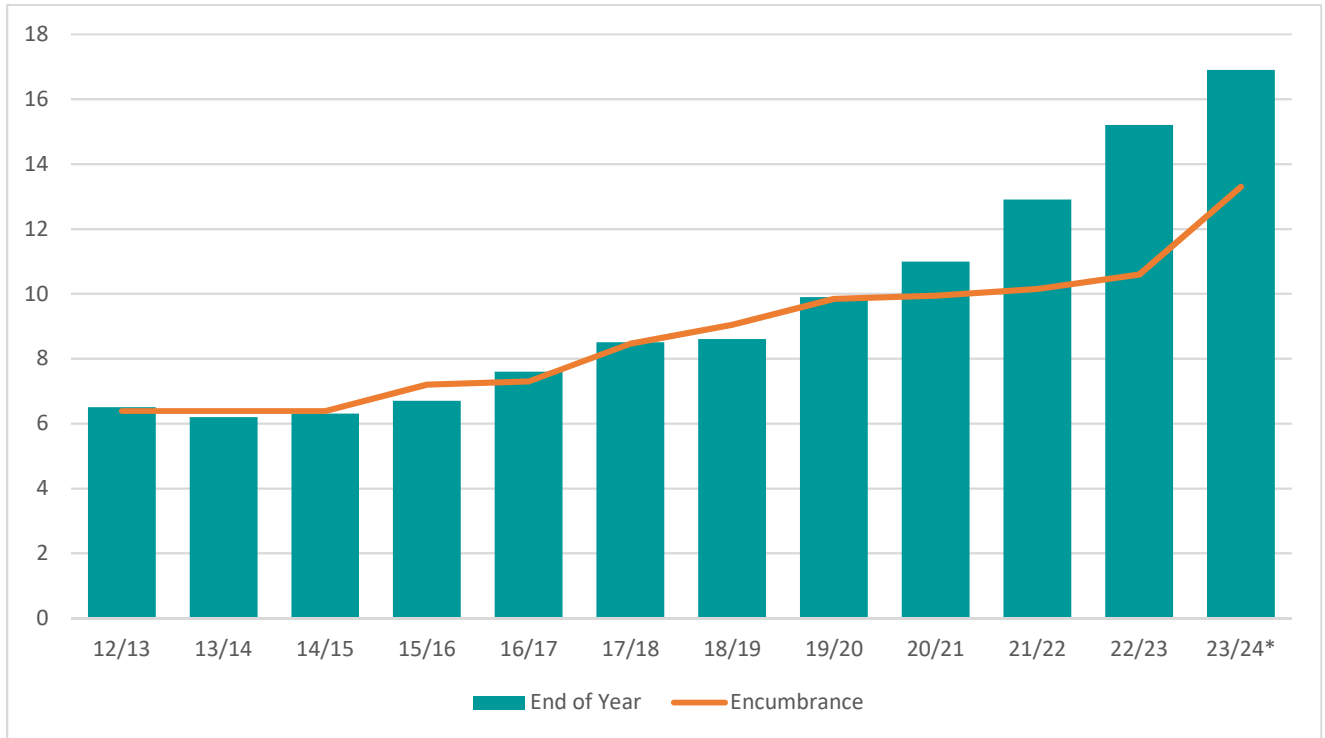
**23/24\* - projected**



**6. REVIEW DISTRICT RESERVES AND REVENUE SOURCES (CONT)**

**CASH AND INVESTMENTS (END OF YEAR) vs ENCUMBRANCES (RESERVE POLICY) (in millions)**

**23/24\* - projected**



7. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST USING APPROVED METHODOLOGY

	Fiscal Year	Property Taxes	Benefit Assesment	% Change YoY Property Taxes	% Change YoY Benefit Assesment
<b>Audited</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%
	2020-2021	6,580,371	2,062,943	4.56%	0.40%
	2021-2022	6,976,161	2,074,580	6.01%	0.56%
	2022-2023	7,735,112	2,082,513	10.88%	0.38%
<b>Current Budget</b>	2023-2024	7,814,983	2,083,936		
<b>Projected</b>	2024-2025	9,169,839	2,469,887	4.19%	0.28%
	2025-2026	9,554,055	2,476,803	4.19%	0.28%
	2026-2027	9,954,370	2,483,738	4.19%	0.28%
	2027-2028	10,371,458	2,490,693	4.19%	0.28%
	2028-2029	10,806,022	2,497,667	4.19%	0.28%