

**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 29, 2019, in the District Office at 155 Mason Circle, Concord, California.

TRUSTEES PRESENT	Perry Carlston, Chair Richard Ainsley Chris Cowen Robert Lucacher Kevin Marker Richard Means James Murray
TRUSTEES ABSENT	Darryl Young
OTHERS PRESENT	Paula Macedo, General Manager Natalie Martini, Administrative Assistant

**CALL TO ORDER**

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

**ROLL CALL**

A roll call indicated that 7 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 JULY 9, 2018**
- \*\* Motion was made by Trustee Murray and seconded by Trustee Lucacher to approve the minutes from the Budget Committee meeting held on July 9, 2018.**
3. **REVIEW DISTRICT RESERVES AND REVENUE SOURCES** – the committee reviewed the District's revenue sources, the percent of revenue each source generated for the District and some of the trends and potential impacts of the increasing assessed value of property and property tax collections in Contra Costa County. Graphs were used to display a ten-year history of District reserves with the Local Agency Investment Fund (LAIF) and expenses versus revenues.
  4. **REVIEW FISCAL YEAR 2018/2019 BUDGET YEAR TO DATE** – the committee reviewed the financial results by comparison to the current fiscal year's budget and the percentage of utilization for the year. The committee questioned the better than

anticipated budget. Staff noted that the operating savings were due partly to delay in purchasing of some budgeted items, and other savings were due to a maximum allocation for those expense accounts, such as the agriculture for the aerial adult mosquito control operations. All revenue and expenses in all accounts were reviewed.

Discussion ensued about how to more accurately reflect the budget and the progress towards obtaining a more detailed budget. Administrative Services Manager Bagley noted that the administrative staff is currently working on implementing a google form for purchases, which will enable them to see a detailed itemized list of what is purchased by general ledger line item. Trustee Lucacher requested a timeline with milestones on implementations for this system and when the committee could expect a detailed budget. In addition, he requested that staff add a column to the table on page 9 (FY 18/19 Actuals vs Budget) to show the variance as a dollar amount and not just the percent utilization. Staff agreed to complete both for the upcoming June committee meeting. The committee also discussed how to allocate or assign excess in the budget in the future.

5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST – the committee reviewed the long-term forecast and discussed some of the assumptions used. It was suggested that staff should remove the assumption for the “OPEB Trust funding” because it had been correlated with the Salary & Wage calculations. The committee also discussed how to allocate or assign reserves in the future.
6. BOARD AND STAFF ANNOUNCEMENTS – None
7. ADJOURNMENT – 7:14 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on June 3<sup>rd</sup>, 2019.



Perry Carlston, 2019 Chair  
Budget Committee