

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 23, 2018, in the District office at 155 Mason Circle, Concord, California.

TRUSTEES PRESENT	Michael Krieg (Chair) Richard Ainsley Chris Cowen Richard Means James Murray
TRUSTEES ABSENT	Warren Clayton
OTHERS PRESENT	Paula Macedo, General Manager Natalie Jones, Administrative Assistant

1. The Committee meeting was called to order at 7:00 p.m.
2. Roll call indicated that five trustees were present and one was absent.
3. PUBLIC INPUT AND NON AGENDA ITEMS – None.
4. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETINGS HELD ON APRIL 24, 2017 AND ON JUNE 26, 2017  
  
\*\* Motion was made by Trustee Cowen and seconded by Trustee Murray to approve minutes for the Committee meetings held on April 24, 2017 and June 26, 2017. *Motion passed unanimously.*
5. REVIEW DISTRICT RESERVES AND REVENUE SOURCES – General Manager Macedo addressed 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 a ten year graph for expenses versus revenues. General Manager Macedo explained that the District kept the same format as former Assistant Manager Waletzko used to present for this meeting, and that she is open to presenting in any other format in the future if the committee would prefer to see data represented in a different way.
6. REVIEW FISCAL YEAR 17/18 BUDGET YEAR TO DATE – General Manager Macedo discussed the year to date budget and touched on a number of items including *Legal Services, Payroll, Other Post-Employment Benefits, Security Guard Services, Sage*

*Accounting Training and Other Expenses*, including the purchase of the new District operations software.

7. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST – The long term forecast was discussed and some of the assumptions used by former Assistant Manager Waletzko were explained. General Manager Macedo discussed the annual \$176,000 contribution for *Other Post-Employment Benefits* (OPEB), which has increased from \$145,000 in previous years. There was further discussion regarding the OPEB trust and how it should be funded in the future and the committee requested additional information on that. The committee also discussed how to allocate or assign reserves in the future to ensure the District has funds for a public health emergency.
  8. BOARD AND STAFF ANNOUNCEMENTS
    - A. BOARD – None.
    - B. STAFF – None.
  9. ADJOURNMENT – There being no further business, the meeting was adjourned at 8:57PM.
- \*\* A motion was made by Trustee Cowen and seconded by Trustee Means to adjourn the meeting. *Motion passed unanimously.*

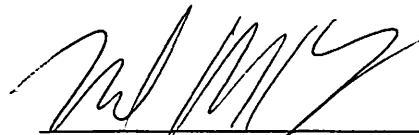
I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on June 25, 2018.

AYES:

NOES:

ABSENT:

ABSTAIN:



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Michael Krieg, Chair  
Budget Committee