



**BOARD OF TRUSTEES
BUDGET COMMITTEE**

Monday, April 12, 2021

6:00 P.M.

To be held via teleconference only – 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: Listen to the meeting live by calling **(669) 900-9128** and entering the

PASSWORD: Budget for MEETING ID: 973 6092 7633

Computer or mobile: Watch or listen to the meeting from a computer with internet access by navigating to <https://zoom.us/j/97360927633?pwd=Q2hpOFFJZ0dzSkozYndkZEdJWHdtdz09>

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 **PEGGIE HOWELL** Clayton • Vice President **PETER PAY** San Ramon • Secretary **DANIEL PELLEGRINI** Martinez
Antioch **LOLA ODUNLAMI** • Brentwood **Vacant** • Concord **PERRY CARLSTON** • Contra Costa County **JIM PINCKNEY** **CHRIS COWEN** & **DARRYL YOUNG**
Danville **RANDALL DIAMOND** • El Cerrito **THOMAS MINTER** • Hercules **DUYLINH NGUYEN** • Lafayette **JAMES FITZSIMMONS** • Moraga **Vacant** • Oakley **MICHAEL KRIEG** • Orinda **KEVIN MARKER**
Pinole **WARREN CLAYTON** • Pittsburg **RICHARD AINSLEY** PhD • Pleasant Hill **JENNIFER HOGAN** • Richmond **SHIVA MISHEK** • San Pablo **Vacant** • Walnut Creek **JAMES MURRAY**

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 JUNE 22, 2020
3. REVIEW DISTRICT RESERVES AND REVENUE SOURCES
4. REVIEW FISCAL YEAR 2020/2021 BUDGET YEAR TO DATE
5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST
6. DISCUSSION OF HISTORICAL BUDGET AND AUDIT NUMBERS AND METHODOLOGY
7. DISCUSSION OF BOARD PACKET MATERIALS
8. BOARD AND STAFF ANNOUNCEMENTS
9. ADJOURNMENT

I hereby certify that the District Board of Trustee Agenda was posted 7 days before the noted meeting.



Natalie Martini, Administrative Analyst II

4/05/2021

Date

The Contra Costa Mosquito & Vector Control District will provide reasonable accommodations for persons with disabilities planning to attend CCMVCD meetings who contact Natalie Martini at least 24 hours before the meeting, at (925) 771-6100.

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

APRIL 12, 2021 BUDGET COMMITTEE MEETING

1. No comment, see agenda
2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JUNE 22, 2020 (Pages 4-5)
3. REVIEW DISTRICT RESERVES AND REVENUE SOURCES (Pages 6-8) – Administrative Services Manager Bagley will discuss the District’s recent history of expenses versus revenues and reserves with the Local Agency Investment Fund (LAIF). She will then discuss property tax and benefit assessment revenue streams.
4. REVIEW FISCAL YEAR 2020/2021 BUDGET YEAR TO DATE (Pages 9) – Administrative Services Manager Bagley will discuss the status of the District budget through March 31, 2021, and note any trends or areas of concern versus the budget adopted by the Board of Trustees for fiscal year 2020/2021.
5. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST (Page 10) – Administrative Services Manager Bagley will review the enclosed long term forecast and discuss strategies for protecting the District finances.
6. DISCUSSION OF HISTORICAL BUDGET AND AUDIT NUMBERS AND METHODOLOGY (Pages 11-17) - Administrative Services Manager Bagley will review the District’s budget vs actual numbers for the past 10 years.
7. DISCUSSION OF BOARD PACKET MATERIALS (Page 18) - Administrative Services Manager Bagley will review the current format of Board packet financial materials and propose new formats.
- 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, June 22, 2020, in the District Office at 155 Mason Circle, Concord, California and via teleconference 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
 Michael Krieg
 Kevin Marker
 Thomas Minter
 Jim Murray
 Duy Nguyen

TRUSTEES ABSENT Chris Cowen
 Darryl Young

OTHERS PRESENT Paula Macedo, General Manager
 Maria Bagley, Administrative Services Manager

CALL TO ORDER

Chair Diamond called the meeting to order at 6:01 p.m.

ROLL CALL

A roll call indicated that six Trustees were present, and two were absent.

1. PUBLIC INPUT ON NON AGENDA ITEMS – None.
2. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON APRIL 13, 2020

** Motion was made by Trustee Minter and seconded by Trustee Krieg to approve the minutes as amended from the Budget Committee meeting held on April 13, 2020. *Motion passed unanimously.*

3. 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 by developing a methodology for it in the future.

4. REVIEW FIXED ASSET, PROGRAM DEVELOPMENT AND ONE-TIME REQUESTS RECOMMENDATION FOR FY 2020/2021 – the committee discussed the year to date budget and discussed various one-time items, including new vehicles, UAS (drone), building engineering, and operations software. The committee asked for the

carryover items to be noted on the reports in the future. The committee also asked that “preliminary” or “cost estimate” be added to the item building engineering, as this was not a quoted number.

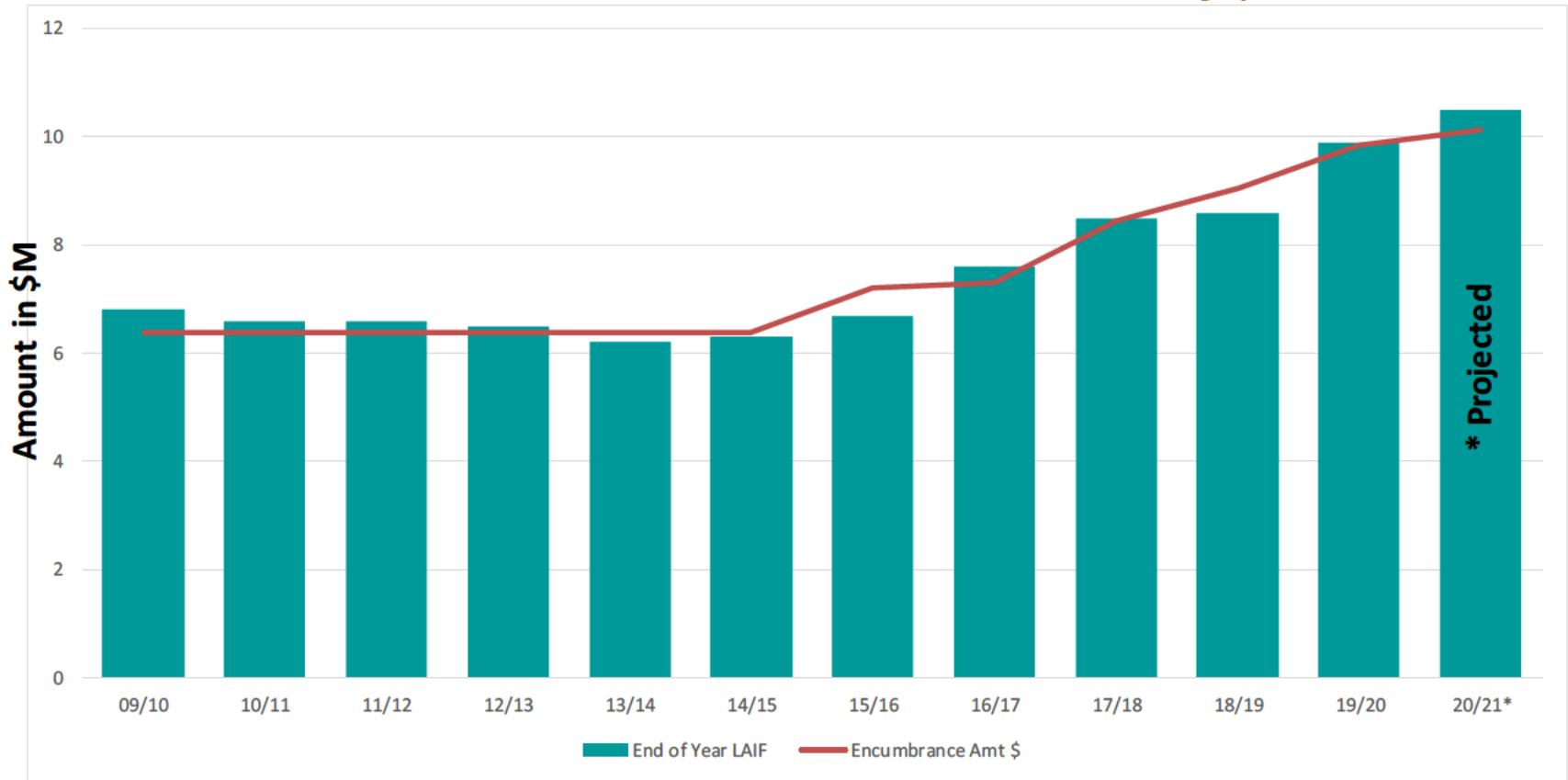
5. REVIEW DRAFT BENEFIT ASSESSMENT FOR FY 2020/2021 – Administrative Services Manager Bagley presented the benefit assessment projection from Francisco and Associates. The committee will recommend the assessment at the next Board meeting for full board approval.
6. REVIEW INITIAL PROPOSED BUDGET FOR FY 2020/2021 – Administrative Services Manager Maria Bagley presented the proposed 2020/2021 budget. The committee discussed the large one-time expenses, which were creating a negative budget. The committee discussed that the majority of the expenses are one-time expenses and were not expected to roll forward.
7. DISCUSS PROPOSED BUILDING IMPROVEMENTS TO DISTRICT OFFICE – Administrative Services Manager Maria Bagley proposed updates to the District office due to various reasons. The committee discussed the District’s needs and how this could affect the District’s budget and reserves going forward. It was noted that this was preliminary and the District needed to get actual costs for the budget committee to review.
8. BOARD AND STAFF ANNOUNCEMENTS – None.
9. ADJOURNMENT – 8:47 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Budget Committee held on April 12, 2021.

Peter Pay, 2021 Chair
Budget Committee

Contra Costa Mosquito & Vector Control District

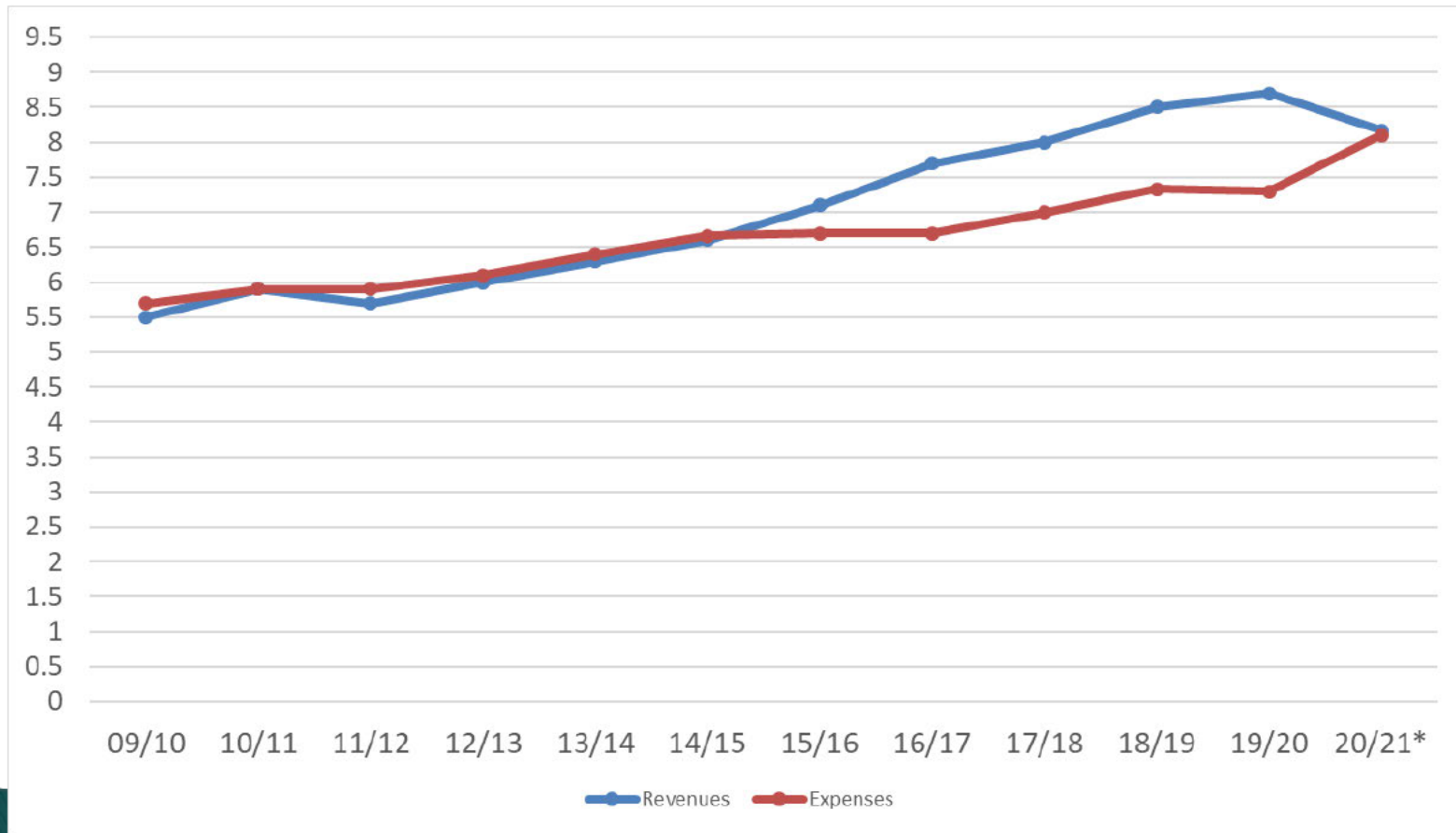
LAIF BALANCE with encumbered Funds from Reserve Policy (Amts in Millions)



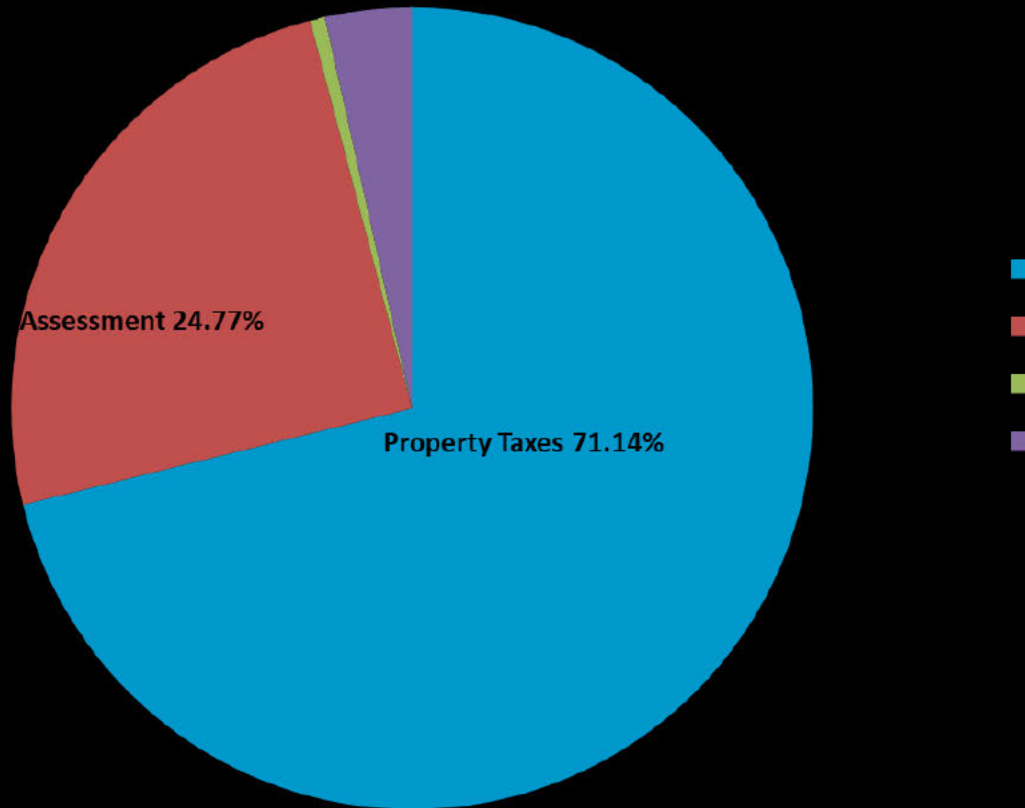
Encumbered funds are used in government accounting to make sure there's enough money set aside to meet specific obligations and purposes, this is from our Board approved Reserve Policy.



Contra Costa Mosquito & Vector Control District Expense versus Revenue (millions)



Contra Costa Mosquito & Vector Control District Revenues Fiscal Year 2020/2021



Contra Costa Mosquito and Vector Control District

FY21 Budget Year

(July 1 2020 - June 30 2021)

Board Packet

75% of the Year
completed

	FY21 <i>As of 3/31/21</i>	FY21 Budget	YTD FY21 VS Adopted Budget	ADOPTED FY21 VS FY21 \$
Personnel Costs				
Payroll & OT	2,705,981	3,704,085	73.1%	998,104
Retirement	1,303,335	1,303,335	100.0%	0
OASDI	156,654	240,766	65.1%	84,112
Medicare	37,594	53,709	70.0%	16,115
Health Insurance (Dental / Vision Etc)	407,181	646,687	63.0%	239,506
Unemployment	15,512	34,456	45.0%	18,944
Disability Ins	9,048	10,092	89.7%	1,044
Other Post Employment Benefits	-	205,000	0.0%	205,000
Subtotal Personnel Costs	4,635,306	6,198,130	74.8%	1,562,824
Operational Costs				
Professional Services - Legal includes Settlements	87,722	70,000	125.3%	(17,722)
Professional Services - Building & Grounds Maint	4,158	29,500	14.1%	364,068
Professional Services - All Other	111,714	420,261	26.6%	308,547
Public Affairs	2,762	69,860	4.0%	67,098
Lab Services	22,873	38,700	59.1%	15,827
Information & Technology	217,262	295,575	73.5%	78,313
Operations - Control Materials	46,096	213,000	21.6%	166,904
Operations - Aerial	4,650	20,000	23.3%	15,350
Operation and Facilities - All Other	112,996	289,729	39.0%	176,734
General Office Administration - Insurance	282,184	282,184	100.0%	-
General Office Administration - Trustee Expense	334	17,500	1.9%	17,166
General Office - Research	0	20,000	0.0%	20,000
General Office Administration - Employee Travel & Training	13,473	64,500	20.9%	51,027
General Office Administration - Utilities	47,391	91,120	52.0%	43,729
General Office Administration - All Other	209,251	435,000	48.1%	225,749
Subtotal Operational Cost	1,162,866	2,356,929	49.3%	1,194,064
Capital				
Land				-
Structures and Improvements	0	52,500	0.0%	52,500
Vehicles	89,857	169,300	53.1%	79,443
Heavy Equipment	0	45,000	0.0%	45,000
Subtotal Capital	89,857	266,800	33.7%	176,943
Total Expenditures	5,888,028	8,821,859		
Revenues				
Property Taxes	3,565,124	5,906,350	60.4%	2,341,226
Benefit Assessment	1,134,733	2,056,499	55.2%	921,766
Contract Billing	19,660	50,000	39.3%	30,340
Interest Income (LAIF)	30,285	160,000	18.9%	129,715
Medical Reimbursement	25,532	35,000	72.9%	9,468
Fixed Asset Disposal	13,240	30,000	44.1%	16,760
Miscellaneous	65,691	65,000	101.1%	(691)
Grant Funds:General	0	-	0.0%	-
Subtotal Revenue	4,854,265	8,302,849	58.5%	3,448,584
Estimate Ending Balance	-1,033,763	-519,010		
Designated Reserves POLICY FY 21 (July 20 - Jun 21)				
Bond Reserve	-			
Public Health Emergency	2,500,000			
<i>Capital Improvement</i>	2,084,094			
Emergency Reconstruction Response	500,000			
Operations	4,410,930			
Vehicle & Equipment Replacement	150,000			
IT Equipment Replacement	200,000			
	9,845,024			

The capital improvement is finalized as the Audit was approved in the January 2021 Board meeting

Forecast FY 20/21 Budget Year

Cost Projections (\$M) or (*1,000) Using Fiscal Year 2021 Budget Assumptions as of 3.31.21 - Old Methodology

Fiscal Year	YTD 20/21	Adopted 20/21	Projected 20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Expenses													
As of 3.31.21													
Salaries & Wages, w/ indirects	4,635	5,993	5,933	6,111	6,295	6,483	6,678	6,878	7,085	7,297	7,516	7,741	7,974
OPEB Trust funding	-	205	205	183	189	195	200	206	213	219	225	232	239
Operations	1,163	2,357	1,775	1,802	1,829	1,856	1,884	1,912	1,941	1,970	2,000	2,030	2,060
Capital equipment	90	267	169	172	174	177	179	182	185	188	190	193	196
Capital Land (Int on debt)	-	-	-	1,000	1,000	500	-	-	-	-	-	-	-
TOTAL	\$ 5,888	\$ 8,822	\$ 8,082	\$ 9,268	\$ 9,486	\$ 9,211	\$ 8,941	\$ 9,179	\$ 9,423	\$ 9,674	\$ 9,931	\$ 10,196	\$ 10,469
Revenues													
Property Taxes	3,565	5,906	5,906	5,995	6,085	6,176	6,269	6,363	6,458	6,555	6,653	6,753	6,855
Benefit Assessment	1,135	2,056	2,056	2,059	2,061	2,063	2,065	2,067	2,069	2,071	2,073	2,075	2,077
Interest Income from LAIF	30	160	60	70	63	54	49	45	41	36	30	22	13
Miscellaneous	124	180	149	150	150	151	152	153	153	154	155	156	157
TOTAL	\$ 4,854	\$ 8,303	\$ 8,172	\$ 8,273	\$ 8,359	\$ 8,444	\$ 8,534	\$ 8,628	\$ 8,722	\$ 8,816	\$ 8,911	\$ 9,006	\$ 9,101
Net Difference	\$ (1,034)	\$ (519)	\$ 90	\$ (994)	\$ (1,127)	\$ (766)	\$ (407)	\$ (551)	\$ (701)	\$ (857)	\$ (1,020)	\$ (1,190)	\$ (1,368)
Reserves (In LAIF)	\$ 9,270	\$ 9,270	\$ 9,360	\$ 8,366	\$ 7,238	\$ 6,472	\$ 6,064	\$ 5,513	\$ 4,812	\$ 3,955	\$ 2,935	\$ 1,745	\$ 377
As % of Revenue		112%	115%	101%	87%	77%	71%	64%	55%	45%	33%	19%	4%
Uncumbered Funds LAIF			\$ (1,188)	\$ (92)	\$ 1,121	\$ 1,973	\$ 2,470	\$ 3,115	\$ 3,910	\$ 4,861	\$ 5,976	\$ 7,261	\$ 8,724

Assumptions	Flat Projected
Salaries & Wages, w/ indirects	3.00%
OPEB Trust funding	3% of Salary & Wages
Operations	1.50%
Capital equipment	1.50%
Assessed Valuation	1.50%
Benefit Assessment	0.10%
Interest Income	.75% of LAIF Bal
Miscellaneous	0.50%

Contra Costa Mosquito & Vector Control District

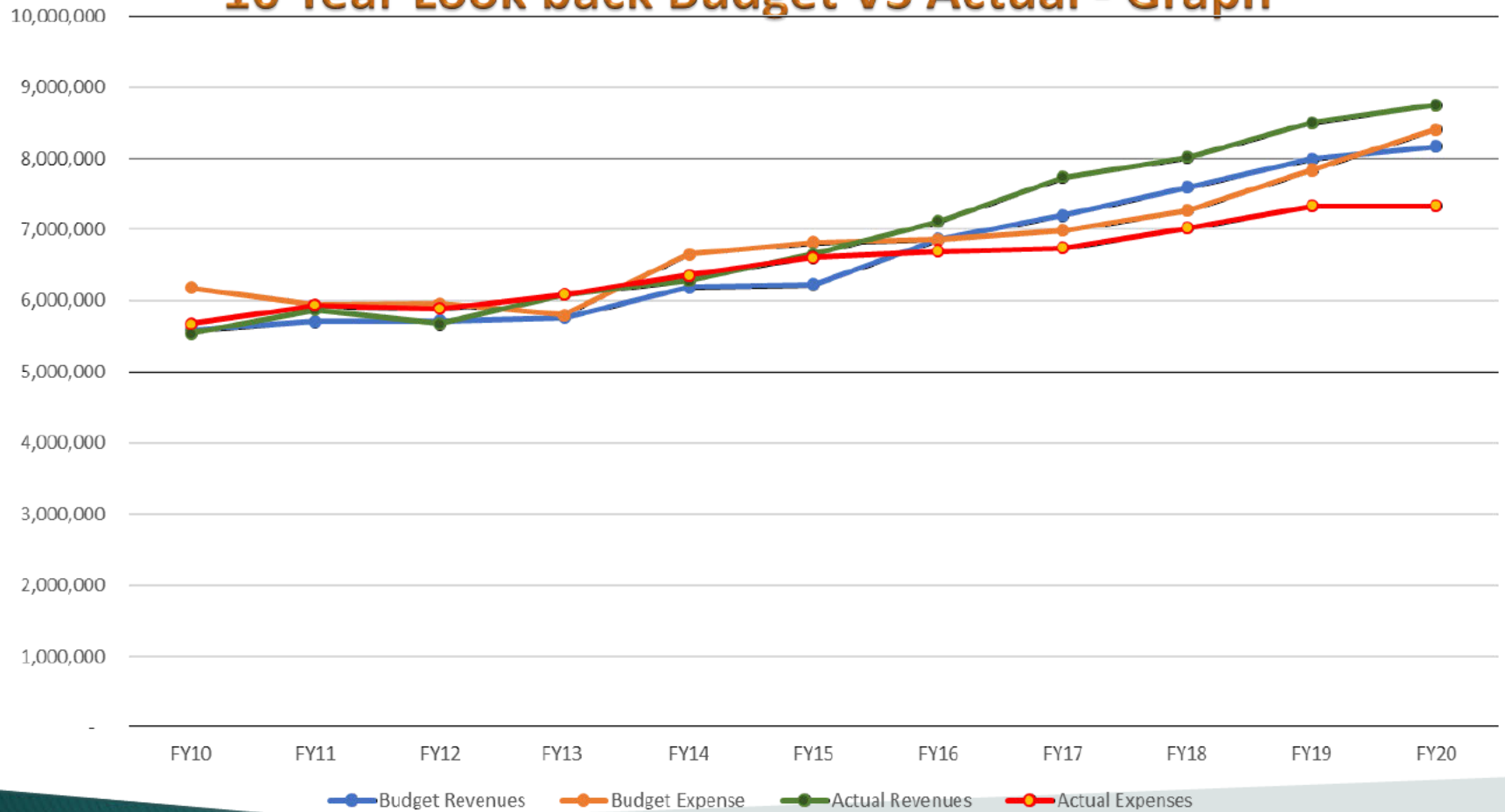
10 Year Look back Budget VS Actual

	Budget		Actual				Budget		Actual	
	Total Revenues	Total Expense	Total Revenues	Total Expense	% Difference Rev (Budget VS Actual)	% Difference Exp (Budget VS Actual)	% YoY Change Revenues	% YoY Change Expense	% YoY Change Revenues	% YoY Change Expense
FY10 2009-2010	5,586,367	6,180,114	5,532,427	5,673,664	-0.97%	-8.19%				
FY11 2010-2011	5,707,577	5,938,242	5,869,468	5,930,639	2.84%	-0.13%	2.17%	-3.91%	6.09%	4.53%
FY12 2011-2012	5,716,248	5,951,234	5,678,916	5,884,060	-0.65%	-1.13%	0.15%	0.22%	-3.25%	-0.79%
FY13 2012-2013	5,760,858	5,801,186	6,084,962	6,089,492	5.63%	4.97%	0.78%	-2.52%	7.15%	3.49%
FY14 2013-2014	6,188,383	6,654,400	6,278,642	6,357,396	1.46%	-4.46%	7.42%	14.71%	3.18%	4.40%
FY15 2014-2015	6,228,741	6,815,730	6,649,678	6,608,149	6.76%	-3.05%	0.65%	2.42%	5.91%	3.94%
FY16 2015-2016	6,863,778	6,851,799	7,111,039	6,688,469	3.60%	-2.38%	10.20%	0.53%	6.94%	1.22%
FY17 2016-2017	7,192,528	6,988,738	7,729,541	6,741,134	7.47%	-3.54%	4.79%	2.00%	8.70%	0.79%
FY18 2017-2018	7,589,697	7,262,257	8,012,391	7,014,808	5.57%	-3.41%	5.52%	3.91%	3.66%	4.06%
FY19 2018-2019	7,987,016	7,828,596	8,497,714	7,325,771	6.39%	-6.42%	5.23%	7.80%	6.06%	4.43%
FY20 2019-2020	8,165,443	8,404,889	8,749,732	7,329,301	7.16%	-12.80%	2.23%	7.36%	2.97%	0.05%
FY21 2020-2021	8,302,849		8,821,859		6.25%		1.68%	-100.00%	0.82%	-100.00%



Contra Costa Mosquito & Vector Control District

10 Year Look back Budget VS Actual - Graph



Contra Costa Mosquito & Vector Control District

Budget Methodology

- ▶ Using a 5 year moving average will help smooth out the large variances that the District has experienced in the past in the property tax revenue stream.
- ▶ The base methodology would use 60% of the 5 year average for the property tax and benefit assessment revenue and 85% of the 5 year average of expenses, and then create a “shock” to the system. The shock would be to decrease property tax and benefit assessment by 50%, and increase the expenses by 10% in year 6. This would simulate a “recessionary period”. Then year 7 through 10 we would continuously grow both revenues and expenses by 10%.

Assumptions	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
Salaries & Wages, w/ indirects	1.79%	1.79%	1.79%	1.79%	1.79%	1.97%	2.17%	2.38%	2.62%	2.88%
OPEB Trust funding	3% of Salary & Wages									
Operations	1.79%	1.79%	1.79%	1.79%	1.79%	1.97%	2.17%	2.38%	2.62%	2.88%
Capital equipment	1.79%	1.79%	1.79%	1.79%	1.79%	1.97%	2.17%	2.38%	2.62%	2.88%
Assessed Valuation	4.46%	4.46%	4.46%	4.46%	4.46%	2.23%	2.34%	2.46%	2.58%	2.71%
Benefit Assessment	0.30%	0.30%	0.30%	0.30%	0.30%	0.15%	0.16%	0.17%	0.17%	0.18%
Interest Income	.50% of LAIF Bal	0.50%	0.50%	0.50%	0.50%	0.25%	0.25%	0.25%	0.25%	0.25%
Miscellaneous	2.5% Gorwth	2.50%	2.50%	2.50%	2.50%	1.00%	1.00%	1.00%	1.00%	1.00%

Contra Costa Mosquito & Vector Control District

Property Tax and Operating cost look back – 5 yr Average

		Property Taxes	Benefit Assesment	% Change YoY Property Taxes	% Change YoY Benefit Assesment	
Actual Audited (Revenues)	FY15 2014-2015	4,409,312	2,004,107	15.33%	0.49%	
	FY16 2015-2016	4,771,963	2,010,813	8.22%	0.33%	
	FY17 2016-2017	5,401,903	2,019,712	13.20%	0.44%	
	FY18 2017-2018	5,524,853	2,035,215	2.28%	0.77%	
	FY19 2018-2019	5,958,949	2,044,430	7.86%	0.45%	
	FY20 2019-2020	6,293,493	2,054,797	5.61%	0.51%	
	FY21 2020-2021	TBD	TBD			
Average 5 year Change				7.43%	0.50%	
Proposed Increase 60% of Average 5 year				4.46%	0.30%	
		Salaries & Benefits Actual	Operating Cost Actual	Capital Actual	Total Expenses Acutal	% Change YoY
Actual Audited (Expenses)	FY15 2014-2015	5,202,614	1,248,806	156,729	6,608,149	
	FY16 2015-2016	5,389,292	1,155,729	143,448	6,688,469	1.22%
	FY17 2016-2017	5,299,454	1,212,730	228,950	6,741,134	0.79%
	FY18 2017-2018	5,492,325	1,394,562	127,921	7,014,808	4.06%
	FY19 2018-2019	5,752,382	1,451,966	121,423	7,325,771	4.43%
	FY20 2019-2020	5,684,203	1,548,735	96,363	7,329,301	0.05%
Average 5 year Change						2.11%
Proposed Increase 85% of Average 5 year						1.79%



Contra Costa Mosquito & Vector Control District

Budget Methodology VS Contra Costa County Property Taxes

- ▶ After reviewing the Districts correlation with the property taxes vs the County's it was determined that trying to base an estimate off the county is unreliable and not useful to the District.

			Property Taxes	Benefit Assesment	% Change YoY Property	% Change YoY Benefit Assesment	Property Taxes	% Change YoY Property	Difference in Change CCMVCD VS CC
			Contra Costa Mosquito & Vector Control District (Actual Amounts)				Contra Costa County (Amounts reported in Thousands)		
Actual Audited (Revenues)	FY12	2011-2012	3,516,466	1,990,334			418,472		
	FY13	2012-2013	3,627,640	1,991,766	3.16%	0.07%	421,176	0.65%	2.52%
	FY14	2013-2014	3,823,276	1,942,777	5.39%	-2.46%	448,923	6.59%	-1.20%
	FY15	2014-2015	4,409,312	2,004,107	15.33%	3.16%	486,697	8.41%	6.91%
	FY16	2015-2016	4,771,963	2,010,813	8.22%	0.33%	515,708	5.96%	2.26%
	FY17	2016-2017	5,401,903	2,019,712	13.20%	0.44%	546,863	6.04%	7.16%
	FY18	2017-2018	5,524,853	2,035,215	2.28%	0.77%	578,426	5.77%	-3.50%
	FY19	2018-2019	5,958,949	2,044,430	7.86%	0.45%	616,163	6.52%	1.33%
	FY20	2019-2020	6,293,493	2,054,797	5.61%	0.51%	647,607	5.10%	0.51%
	FY21	2020-2021	TBD	TBD					

Contra Costa Mosquito & Vector Control District

Property Tax and Operating cost look back – 5 yr Average

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	FY19 2018-2019	5,752,382	1,451,966	121,423	7,325,771	4.43%
	FY20 2019-2020	5,684,203	1,548,735	96,363	7,329,301	0.05%
Average 5 year Change						2.11%
Proposed Increase 85% of Average 5 year						1.79%



Contra Costa Mosquito & Vector Control District Long Range 5 year plan – Using Base Methodology

		Property Taxes	Benefit Assesment	Misc Rev	Projected Total Expense	Projected Difference
5 year long range budget	FY21 2020-2021	5,906,350	2,056,499	209,000	8,082,750	89,099
	FY22 2021-2022	6,169,817	2,062,680	214,225	7,910,017	536,705
	FY23 2022-2023	6,445,037	2,068,879	219,581	8,010,099	723,398
	FY24 2023-2024	6,732,533	2,075,097	225,070	8,111,447	921,254
	FY25 2024-2025	7,032,854	2,081,334	230,697	8,214,077	1,130,809
	FY26 2025-2026	7,346,572	2,087,590	236,464	8,318,006	1,352,620

Note this does not show the capital building that the District is undertaking this is “Base” no large items budgeted.

Contra Costa Mosquito & Vector Control District

Unusual items review

- ▶ Unusual items found on the check registers are identified in each Board packet, and have included the following:

Current

- Any checks or ACH over the amount of \$1,000
- Any vendor that is not typically paid by the District
- All legal fees

Proposed

- Any checks or ACH over the amount of \$10,000 (Excludes Procurement Policy General Manager Authority items, which are payroll taxes, employee fringe benefit payments, and aggregate corporate card amount).
- Any vendor has not been paid by the District in the past 15 months.
- All legal fees over \$5,000 in on month