



5750 Imhoff Drive Ste I
Concord, CA 94520
phone (925) 685-9301
www.contracostamosquito.gov

BOARD OF TRUSTEES
BUDGET COMMITTEE MEETING
*****MONDAY, APRIL 27, 2026*****

TIME: 6:00 PM

LOCATION: Hybrid meeting of the Board of Trustees
Physically held at the District's temporary location at
5750 Imhoff Drive, Suite I, Concord, CA 94520

By teleconference at:

<https://us06web.zoom.us/j/86225898616?pwd=2dmR4kRpA7Ve7H4blTYNEVCRZ4UQNf.1>

Meeting ID: 862 2589 8616

Passcode: 589415

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 and 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.

Supporting materials on agenda items are available for public review at the District's office at 5750 Imhoff Drive, Ste. I Concord, CA and on the District's website at www.contracostamosquito.com. During the meeting, supporting materials are available in the Board Room.

Unauthorized AI transcription bots, automated meeting assistants, or external recording tools are not permitted during District Board meetings. The District's official recording and Board-approved minutes constitute the official record, and retention is governed by the District's Records Retention Policy.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President **KEVIN MARKER** Orinda • Vice President **JENNIFER HOGAN** Pleasant Hill • Secretary **DANIEL PELLEGRINI** Martinez

Antioch **ALFREDO PEREZ** • Brentwood **VINOY MEREDDY** • Clayton **ERIC HINZEL** • Concord **PERRY CARLSTON** • Contra Costa County **CHRIS COWEN, JIM PINCKNEY, & DARRYL YOUNG**
Danville **G. MARK GRAHAM** • El Cerrito **JIM DOLGONAS** • Hercules **MARIATI MESSINGER** • Lafayette **DERRICK SEAVER** • Moraga **JAMES FRANKENFIELD** • Oakley **MICHAEL KRIEG**
Pinole **Vacant** • Pittsburg **RICHARD AINSLEY, PhD** • Richmond **CHRIS DUPIN** • San Pablo **Vacant** • San Ramon **PETER PAY** • 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 SPECIAL MEETING HELD ON JULY 14, 2025**
5. **REVIEW FISCAL YEAR 2025-2026 BUDGET YEAR TO DATE**
6. **REVIEW DISTRICT RESERVES AND REVENUE**
7. **REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST**
8. **BOARD AND STAFF ANNOUNCEMENTS**
9. **ADJOURNMENT**

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

Christine Widger, Customer Service Specialist

4/23/2026

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

April 27, 2026 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 14, 2025 (Pages 4-5)** – Minutes from Budget Committee special meeting held on July 14, 2025 were attached.
5. **REVIEW FISCAL YEAR 2025-2026 BUDGET YEAR TO DATE (Pages 6-8)** - General Manager Macedo and Financial Administrator Martini will present the updates to the current District budget through March 31, 2026.
6. **REVIEW DISTRICT RESERVES AND REVENUE (Page 9)** - General Manager Macedo and Financial Administrator Martini will present the District’s recent history of expenses versus revenues and reserves
7. **REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST (Page 10)**
- 8, 9. **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 14, 2025, at 5750 Imhoff Drive, Ste. I, Concord, CA 94520.

COMMITTEE PRESENT Kevin Marker, Chair, Orinda
 Richard Ainsley, Pittsburg
 Chris Dupin, Richmond
 Darryl Young, Contra Costa County (remote)
 Peter Pay, San Ramon, Board President (ex-officio member)

COMMITTEE ABSENT Chris Cowen, Contra Costa County

OTHERS PRESENT Paula Macedo, General Manager
 Stacy Stark, Human Resources & Administration Manager
 Natalie Martini, Financial Administrator
 Rick Wood, CSDA (remote)

1. CALL TO ORDER
Trustee Marker called the meeting to order at 6:00 p.m.
Roll Call - A roll call indicated that five Trustees were present and one was absent.
Pledge of Allegiance

2. AGENDA MANAGEMENT – The agenda was adopted by rule.

3. PUBLIC INPUT ON NON-AGENDA ITEMS – None

4. APPROVAL OF MINUTES FROM BUDGET COMMITTEE MEETING HELD ON JUNE 23, 2025

- ** Motion was made by Trustee Dupin and seconded by Trustee Ainsley to approve the minutes from the Budget Committee meeting held on June 23, 2025. *Motion passed unanimously.*

5. REVIEW PROPOSED BUDGET FOR FISCAL YEAR 2025-2026 – General Manager Macedo and Financial Administrator Martini presented the updates to the proposed FY 2025-2026 budget, which included the addition of the loan interest to the expenses, a proposed methodology to forecast interest income, and adjustments to a few accounts. Consultant Rick Wood, CSDA, was present to answer any questions and discussed the new proposed representation of Projected Equity.

6. BOARD AND STAFF ANNOUNCEMENTS – None.

7. ADJOURNMENT – 6:48 p.m.

I certify the above minutes were approved as read or corrected at a special meeting of the Budget Committee held on April 27, 2026

Peter Pay, 2026 Chair Budget Committee

**Contra Costa Mosquito and Vector Control District
FY26 Budget Year**

FY26 (July 1, 2025 - June 30, 2026)

75 % of the Year
completed

FY 26

As of 3/31/26

**APPROVED
FY 26**

YTD FY25 VS
Adopted

ADOPTED FY25 VS
FY25 \$

Personnel Costs				
	FY 26	APPROVED FY 26	YTD FY25 VS Adopted	ADOPTED FY25 VS FY25 \$
Payroll & OT	2,591,589.69	5,125,000.00	50.6%	2,533,410.31
Payroll Tax Liabilities (SocSec/Medicare/Unemployment)	241,361.35	413,562.50	58.4%	172,201.15
Retirement	684,953.77	1,000,000.00	68.5%	315,046.23
Fringe Benefits (Medical/Dental/Vision, Retirement Fees, etc.)	520,264.85	725,841.73	71.7%	205,576.88
Disability Ins	6,222.00	10,062.84	61.8%	3,840.76
Other Post Employment Benefits	0.00	215,000.00	0.0%	215,000.00
District Paid Health Retiree Cost & Fees	97,488.56	139,725.30	69.8%	42,236.74
Subtotal Personnel Costs	4,141,880.30	7,629,192.37	54.3%	3,487,312.07
Professional Services				
				0.00
Auditing Services	24,998.00	20,000.00	125.0%	(4,998.00)
Building and Grounds Maintenance & Repairs Minor < \$10,000	14,728.60	10,000.00	147.3%	(4,728.60)
Consulting - General	19,701.11	300,000.00	6.6%	280,298.89
Engineers Report	9,975.00	9,975.00	100.0%	0.00
Janitorial Services	12,562.50	17,000.00	73.9%	4,437.50
Legal - Counsel General	17,263.34	60,000.00	28.8%	42,736.66
Legal - Counsel Labor	44,838.50	75,000.00	59.8%	30,161.50
Medical Services - General	0.00	500.00	0.0%	500.00
Medical Services - Pre-Employment	1,674.00	2,000.00	83.7%	326.00
Permits & Fees	1,367.43	5,000.00	27.3%	3,632.57
Security Service	16,204.68	20,000.00	81.0%	3,795.32
Subtotal Professional Services	163,313.16	519,475.00	31.4%	356,161.84
Public Affairs				
Community Event Registration Fees	982.00	1,700.00	57.8%	718.00
Advertisement Online	0.00	35,000.00	0.0%	35,000.00
Advertisement Print	0.00	60,000.00	0.0%	60,000.00
Branded Collateral	675.50	12,500.00	5.4%	11,824.50
Brochures	1,166.57	15,000.00	7.8%	13,833.43
Business Cards	346.12	1,000.00	34.6%	653.88
Design	20.19	500.00	4.0%	479.81
Displays	550.00	3,000.00	18.3%	2,450.00
Door Hangers	1,699.18	2,000.00	85.0%	300.82
Website Development & Maintenance	9,080.10	6,000.00	151.3%	(3,080.10)
Professional Branded Wear	873.45	2,500.00	34.9%	1,626.55
Subtotal Public Affairs	15,393.11	139,200.00	11.1%	123,806.89
Operation and Facilities				
Aerial Services	19,431.06	20,000.00	97.2%	568.94
Automotive - Gasoline	34,483.04	60,000.00	57.5%	25,516.96
Automotive - Repairs	57,614.90	65,000.00	88.6%	7,385.10
Automotive - Services	370.25	5,000.00	7.4%	4,629.75
Operational Supplies (formerly auto supplies)	6,998.12	5,000.00	140.0%	(1,998.12)
Building & Grounds Materials / Supplies	1,095.87	3,000.00	36.5%	1,904.13
Control Materials - Mosquito Adulticiding	0.00	8,000.00	0.0%	8,000.00
Control Materials - Mosquito Larviciding	263,484.41	375,000.00	70.3%	111,515.59
Control Materials - Vertebrate	1,416.67	1,500.00	94.4%	83.33
Control Materials - Yellowjacket & Bees	6,878.76	2,000.00	343.9%	(4,878.76)
Equipment Rental	261.00	5,000.00	5.2%	4,739.00
Equipment Repair	3,160.10	10,000.00	31.6%	6,839.90
Equipment Small	3,548.99	10,000.00	35.5%	6,451.01
Safety & PPE	4,887.78	5,000.00	97.8%	112.22
Safety Boots	1,044.60	5,000.00	20.9%	3,955.40
Uniform Rental	14,119.06	20,000.00	70.6%	5,880.94
Subtotal Operation and Facilities	418,794.61	599,500.00	69.9%	180,705.39

Contra Costa Mosquito and Vector Control District
FY26 Budget Year

FY26 (July 1, 2025 - June 30, 2026)

75 % of the Year
 completed

FY 26

As of 3/31/26

APPROVED
FY 26

YTD FY25 VS
 Adopted

ADOPTED FY25 VS
 FY25 \$

Lab Services				
Aquaculture	10,085.82	10,000.00	100.9%	(85.82)
General Lab Supplies & Materials	318.50	3,500.00	9.1%	3,181.50
Dry Ice	15,634.52	10,000.00	156.3%	(5,634.52)
Lab Equipment	37.35	2,000.00	1.9%	1,962.65
Lab Testing	6,157.00	22,000.00	28.0%	15,843.00
Sentinel Bird	1,022.15	1,500.00	68.1%	477.85
Surveillance	5,053.94	24,000.00	21.1%	18,946.06
Subtotal Lab Services	38,309.28	73,000.00	52.5%	34,690.72
Information & Technology				
Computer Equipment under \$5K	28,807.01	33,000.00	87.3%	4,192.99
Computer Equipment over \$5K	0.00	0.00	0.0%	0.00
GPS Tracking	5,689.95	6,600.00	86.2%	910.05
I.T Subscriptions	24,392.79	53,000.00	46.0%	28,607.21
Phone Accessories	1,098.01	1,500.00	73.2%	401.99
Printing Supplies	2,576.08	5,000.00	51.5%	2,423.92
Software	20,967.99	83,500.00	25.1%	62,532.01
Subtotal Information & Technology	83,531.83	182,600.00	45.7%	99,068.17
General Office Administration				
Assessments & County Fees	4,768.26	5,000.00	95.4%	231.74
Bond/Loan Interest	286,717.52	325,374.58	88.1%	38,657.06
District Membership & Subscription Dues	34,868.41	36,500.00	95.5%	1,631.59
Employee - Development	548.45	1,000.00	54.8%	451.55
Employee - Lodging	12,933.07	15,000.00	86.2%	2,066.93
Employee - Meal	1,547.24	4,000.00	38.7%	2,452.76
Employee - Memberships	1,808.00	2,500.00	72.3%	692.00
Employee - Training	15,419.94	30,000.00	51.4%	14,580.06
Employee - Travel	7,404.23	20,000.00	37.0%	12,595.77
Financial Services Fees	399.17	1,000.00	39.9%	600.83
Insurance - Auto Physical Damage	7,914.00	7,914.00	100.0%	0.00
Insurance - Crime & Weapons	1,893.00	1,893.00	100.0%	0.00
Insurance - General	4,861.00	4,861.00	100.0%	0.00
Insurance - Liability	155,216.00	171,288.00	90.6%	16,072.00
Insurance - Property	21,868.00	21,868.00	100.0%	0.00
Insurance - Workers Comp	146,593.00	175,766.00	83.4%	29,173.00
Office Supplies - General	4,092.29	7,000.00	58.5%	2,907.71
Office Supplies - Janitorial	375.94	1,000.00	37.6%	624.06
Postage	3,831.21	12,000.00	31.9%	8,168.79
Safety Program - Incentive	580.46	1,300.00	44.7%	719.54
Service & Leasing Contracts	8,606.80	11,500.00	74.8%	2,893.20
Trustee - Expense General	853.26	3,000.00	28.4%	2,146.74
Trustee - Lodging	9,159.64	5,000.00	183.2%	(4,159.64)
Trustee - Meal	1,429.45	2,000.00	71.5%	570.55
Trustee - Training	4,200.00	12,000.00	35.0%	7,800.00
Trustee - Travel	2,026.80	3,000.00	67.6%	973.20
Uncategorized Expenses	0.00	0.00	0.0%	0.00
Utilities Cell Phone	17,157.74	24,000.00	71.5%	6,842.26
Utilities Electric	21,960.12	45,000.00	48.8%	23,039.88
Utilities Garbage	8,523.75	12,000.00	71.0%	3,476.25
Utilities Gas	8,388.08	10,000.00	83.9%	1,611.92
Utilities Internet	11,704.16	17,000.00	68.8%	5,295.84
Utilities Landline	3,999.83	7,000.00	57.1%	3,000.17
Utilities Water	2,802.24	5,000.00	56.0%	2,197.76

**Contra Costa Mosquito and Vector Control District
FY26 Budget Year**

FY26 (July 1, 2025 - June 30, 2026)

75 % of the Year
completed

	FY 26 <i>As of 3/31/26</i>	APPROVED FY 26	YTD FY25 VS Adopted	ADOPTED FY25 VS FY25 \$
Utilities Sewer:General	1,827.00	4,000.00	45.7%	2,173.00
Employment Advertisements	300.00	500.00	60.0%	200.00
Other Expense - General	0.00	500.00	0.0%	500.00
Rental Expense (5750 Imhoff Rent & 150 Mason Rent)	272,948.92	405,000.00	67.4%	132,051.08
Subtotal General Office Administration	1,089,526.98	1,411,764.58	77.2%	322,237.60
Total Expenditures	5,950,749.27	10,554,731.95	56.4%	4,603,982.68
Revenues				
Property Taxes	6,507,460.89	8,052,267.00	80.8%	1,544,806.11
Benefit Assessment	1,570,853.97	2,094,472.00	75.0%	523,618.03
Contract Billing	135,881.59	54,121.61	251.1%	(81,759.98)
Interest Income	719,079.28	705,230.98	102.0%	(13,848.30)
Fixed Asset Disposal	0.00	0.00	0.0%	0.00
Miscellaneous	26,909.27	20,000.00	134.5%	(6,909.27)
Subtotal Revenue	8,960,185.00	10,926,091.59	82.0%	1,965,906.59
Net Operating Income and Expenses	3,009,435.73	371,359.64		

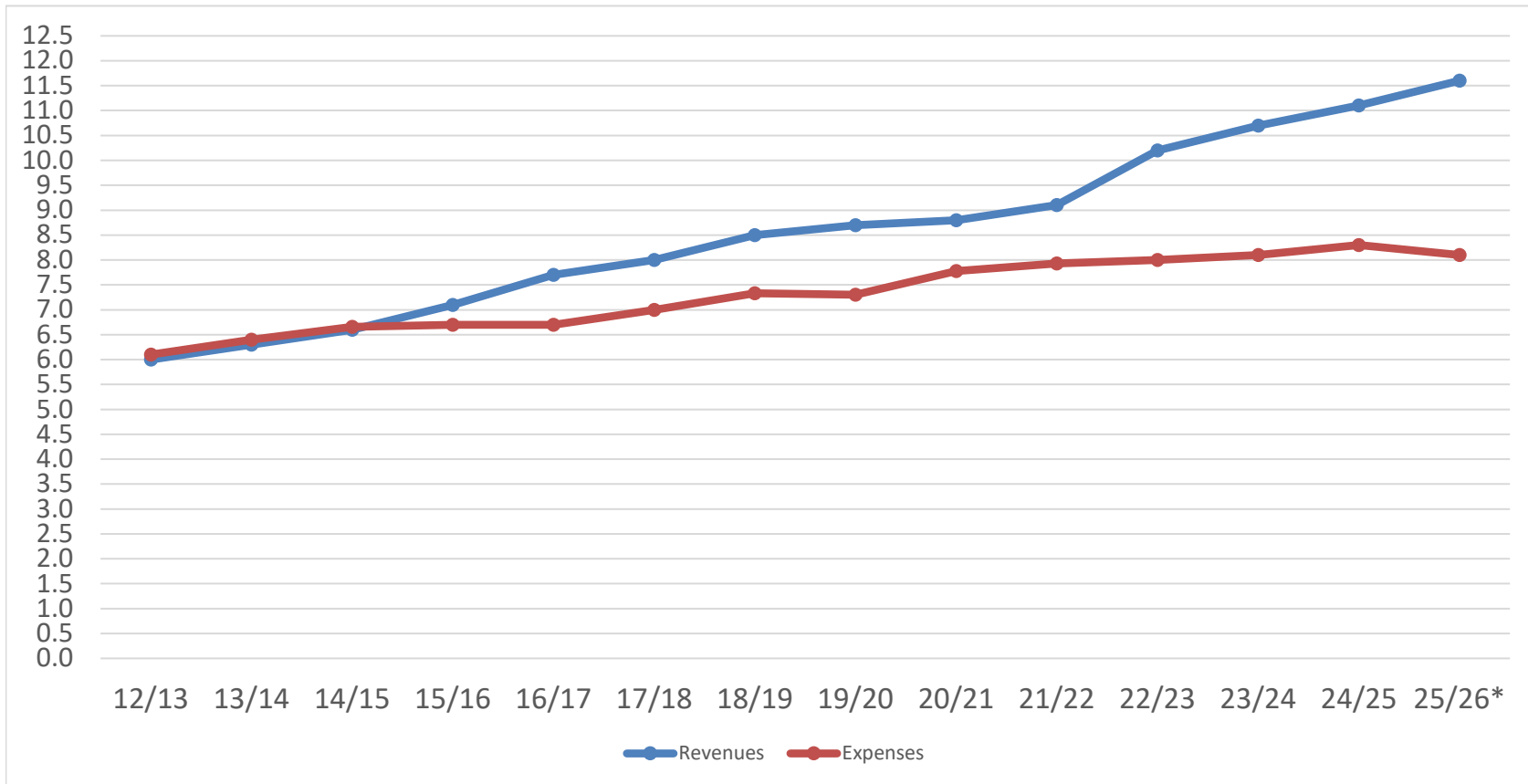
Capital				
Debt Reduction (Principal Payment on Outstanding Debt)	41,663.58	660,067.80	6.3%	0.00
Structures & Improvements	2,542,035.73	7,335,438.00	34.7%	4,793,402.27
Vehicles	67,895.57	75,000.00	90.5%	7,104.43
Heavy Equipment	20,187.55	68,000.00	29.7%	47,812.45
Subtotal Capital	2,671,782.43	8,138,505.80	32.8%	5,466,723.37

Designated Reserves POLICY FY26 (July 1, 2025 - June 30, 2026)	
Bond/Loan Proceeds Reserve	948,017
<i>*Bond/Loan Proceeds Reserve is equal to current year's principal & interest payments</i>	
Public Health Emergency	2,500,000
Capital Improvement	7,500,000
Emergency Reconstruction Response	500,000
Operations	5,277,366
Vehicle & Equipment Replacement	250,000
IT Equipment Replacement	250,000
	17,225,383

6. REVIEW DISTRICT RESERVES AND REVENUE

Contra Costa Mosquito & Vector Control District

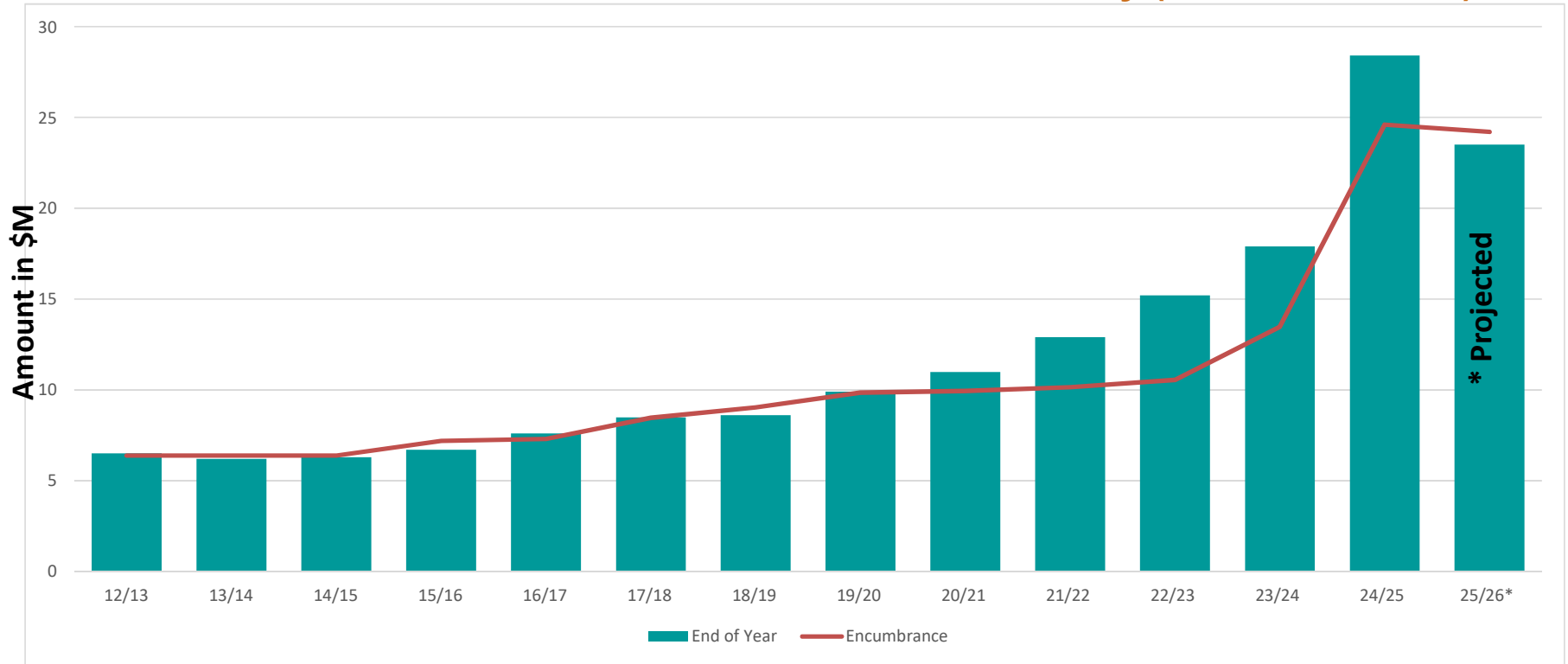
Expense VS Revenue (millions) 25/26* - projected



7. REVIEW DISTRICT LONG RANGE FINANCIAL FORECAST

Contra Costa Mosquito & Vector Control District

FUND 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, as stated on the Board approved Reserve Policy.