

EAST FLAGLER MOSQUITO CONTROL DISTRICT REGULAR BOARD MEETING AGENDA JULY 20, 2020

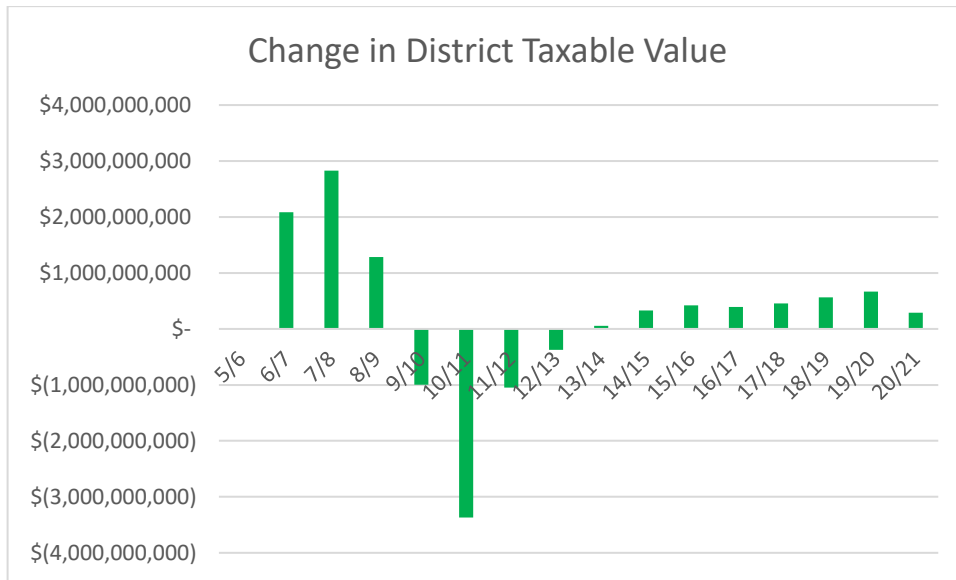
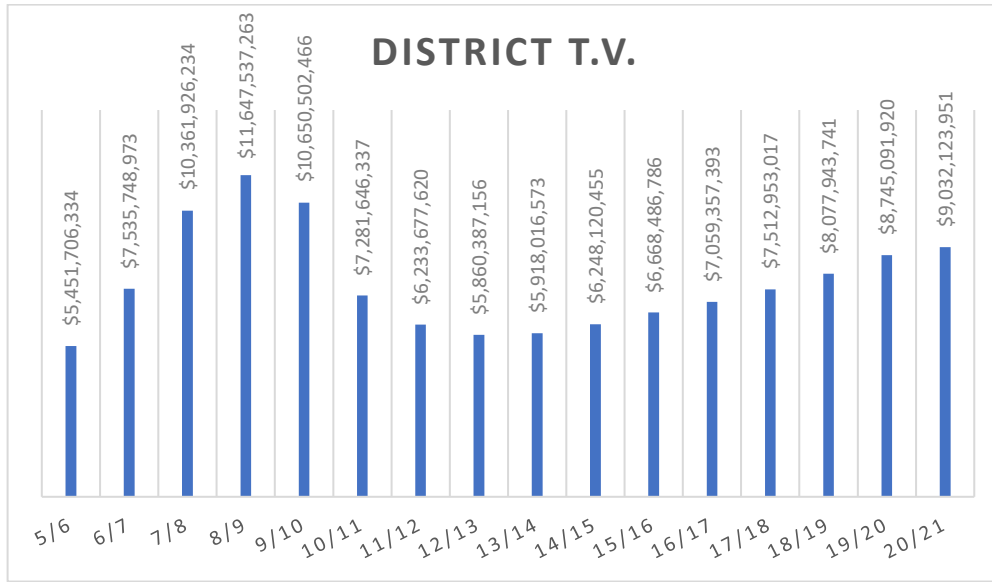
***Executive Order 20-69 signed by Governor Desantis on March 20, 2020 suspends the requirement that a quorum be present or meet in a specific public place. The District will instead hold a Regular Board Meeting via conference call 1 (224) 501-3412 Access Code: 137-535-445**

If any person decides to appeal any decision made by the district board with respect to any matter considered at this public meeting, such person will need a record of the proceedings and for such purpose, such person may need to ensure that a verbatim record of the proceeding is made, including the testimony and evidence upon which the appeal is to be based.

Board of Commissioners: Julius Kwiatkowski (JK), Barbara Sgroi (BS), Dr. Florence Fruehan (FF) Director: Mark Positano (MP), Board Attorney: Noah McKinnon (NM), Part-time Chief Financial Officer: Steve Barnier (SB).

A three (3) minute public comment period may be provided at the end of the meeting

1. Open Meeting (10:00 AM).
2. Approve Minutes (Attachment 2)
3. Approve Payables (Attachments: 3A Check Register, 3B E-Bills list)
4. Financial Report (Attachments: 4A Financial Summary, 4B Fund Balance Report, 4C Pesticide Report)
5. Annual Audit Discussion (Attachment 5 Auditor Selection Procedures)
 - Per Section 218.391(8), Florida Statutes, we can renew the contract with Lombardo, Spradley and Klein, CPAs without the use of the auditor selection procedures.
 - The District has utilized the same firm since 1989 without issue.
 - The process is lengthy to select an alternate firm. The first step would be to form an audit selection committee.
6. Taxable Value Discussion (Attachment 6 TRIM Packet)
 - Adjusted current year taxable value for the District (line 15 Form DR 420) is \$9,032,123,951, a 3.3% increase from last year. Previous year over year increase was 8.3%
 - The two charts below are for taxable value in the District by year, and change in taxable value by year:



- Individual household tax burden for a median priced home over the past few years:
 - \$175,000 with a \$50,000 homestead exemption
 - current year shown with roll-back rate:

FY	Cost for Median Home
13/14	\$31.66
14/15	\$30.29
15/16	\$29.70
16/17	\$29.94
17/18	\$30.04
18/19	\$31.48
19/20	\$30.71
20/21	\$29.69

- *Note- the example above does not account for differences in median home values each year or adjusting for inflation.*
 - Current year net new taxable value (line 5 Form DR 420) is \$238,807,773, which yields \$56,716 at the roll-back rate
 - Request approval for roll-back rate of 0.2375 mills to be advertised on the TRIM Notice and for Tentative Budget meeting to be held on September 9 at 5:01 PM and the Final Budget meeting after our regular meeting on September 21 at 5:01 PM
7. Budget Planning Update (Attachments: 7A Budget Comparison Spreadsheet, 7B)
- Continuation from May’s Budget planning discussion for FY 20/21 utilizing the “Rolled-back rate”
 - Priorities are to fill some vacant positions and conserve funds for future helicopter maintenance into cash reserves
 - Using the roll-back millage rate, funds from reduction in expenditures year over year are budgeted for future helo repairs. Net new taxable revenue can be used for additional expenditures (See attachment 7C Budget Worksheet)
8. Update Minimum Fund Balance Amount (Attachment 8: Worksheet)
- The Budget policy states, “the expenses of the three average months or the two highest months, whichever is greater, should serve as the minimum fund balance amount.”
- | | |
|------------------|-------------------|
| 3 AVG Months | \$ 447,489 |
| 2 Highest Months | \$ 537,282 |
- According to the policy the minimum Fund Balance is the two highest months
 - Request approval to adopt \$537,282 as the minimum Fund Balance for FY 20/21

9. FY 20/21 Regular Board Meetings

2020
 October 19th
 November 16th
 December 21st

2021
 January 19th (Tuesday)
 February 16th (Tuesday)
 March 15th
 April 19th
 May 17th
 June 21st
 July 19th
 August 16th
 September 20th

10. Other Business

11. Next Meeting: August 17, 2020 at 10AM

12. Adjourn.