

EAST FLAGLER MOSQUITO CONTROL DISTRICT FINAL BUDGET HEARING SEPTEMBER 25, 2023

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), Ralph Lightfoot (RL), Mike Martin (MM), Director: Mark Positano (MP), Board Attorney: Noah McKinnon (NM), CPA: Melissa Engelhardt (ME).

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

1. Open meeting, Pledge of Allegiance (5:01 pm).

2. Discuss the percentage increase in millage over the rolled-back rate needed to fund the budget.

- The tentative millage rate of 0.3250 is 20.59% above the “rolled back rate”
- What your tax bill will look like:

FY	Millage	Cost for \$250,000 Home with homestead exemption	Cost for \$500,000 Home with homestead exemption
18/19	0.2518	\$50.36	\$113.31
19/20	0.2457	\$49.14	\$110.57
20/21	0.2375	\$47.50	\$106.88
21/22	0.2575	\$51.50	\$115.88
22/23	0.2975	\$59.50	\$133.88
23/24	0.325	\$65.00	\$146.25

3. Discuss the reasons Ad Valorem revenues are increasing:
 - Budget Planning Goals
 - Plan for expanded services beginning 2024 OBJ 3.1
 - Prioritize replacement of helicopter OBJ 4.2
 - Keep pay competitive with inflation OBJ 4.1
 - A less than break-even amount of additional revenue from the expansion as compared to additional expenditures was anticipated during planning. However, in future years it is likely this operating deficit from expansion will decrease.
 - Increased Pesticide budgeted for expansion
 - Increased Fuel budgeted for expansion

- Increase staffing - 2023 is the first-time employees have consistently worked as many hours as they did in 2017. For the past six years staffing levels have not increased, and only now have we returned to the previous staffing level.
- Because of the additional area of the expansion, a delay in aerial adulticide services may occur. The District has been planning for the replacement of the 2005 Bell 206 B3 Jet ranger and will have \$2.3 million dollars set aside for replacement as of this budget. The helicopter is our main treatment vehicle and we have been using helicopters for thirty years.
- In summary, we are experiencing rapid growth from development but lack equipment and facilities to provide the same level of service as we have in the past. At the current tax rate, we can provide services with existing capacity, but a likely slower response time
- Expenditures related to the expansion are not known with certainty. While we can make estimates of costs per mission type and approximate costs for surveillance, the budget has been produced based upon assumptions of how many missions will be required as well as on sufficient staffing and other costs for surveillance activities.

4. Allow public comment and questions.

5. Adopt millage rate of 0.3250 per thousand, execute Resolution 2023-04 adopting the final millage rate.

6. Adopt final budget of \$4,440,446 execute Resolution 2023-05 adopting the final budget.

7. Adjourn.

RESOLUTION NUMBER 23-04

A RESOLUTION OF THE EAST FLAGLER MOSQUITO CONTROL DISTRICT OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2023-2024 PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, on September 25, 2023, adopted fiscal year 2023-2024 Final Millage

Rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the East Flagler Mosquito Control District, Flagler County, Florida has been certified by the County Property Appraiser to the East Flagler Mosquito Control District as \$ 13,662,910,657.

NOW, THEREFORE BE IT RESOLVED by the East Flagler Mosquito Control District of Flagler County, Florida, that:

1. The FY 23/24 operating millage rate district-wide is 0.3250 mills which exceeds the rolled-back rate of 0.2695 mills by 20.59 %.

2. This resolution shall take effect immediately upon its adoption.

Duly adopted at a public hearing this 25 day of September, 2023.

Time adopted: _____ PM.

Flagler County, Florida
East Flagler Mosquito Control District

Mike Martin
Chairman

ATTEST: _____

RESOLUTION NUMBER 23-05

A RESOLUTION OF THE EAST FLAGLER MOSQUITO CONTROL DISTRICT OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, on September 25, 2023, held a public hearing as required by Florida Statute 200.065; and WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2023-2024 in the amount of \$ 4,440,446.

NOW, THEREFORE, BE IT RESOLVED by the East Flagler Mosquito Control District of Flagler County, Florida, that:

1. The Fiscal Year 2023-2024 Final budget is adopted.
2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 25 day of September, 2023.

Time adopted: _____ PM.

Flagler County, Florida
East Flagler Mosquito Control District

Mike Martin
Chairman

ATTEST: _____

East Flagler Mosquito Control District Annual Budget FY 2023-2024

Acct #	Description	General Fund	Aircraft Fund	Total Funds
311	Ad Valorem (Current/Delinquent)	\$ 4,262,828		\$ 4,262,828
334.1	State Grant	-		\$ -
362	Equipment Rentals	-		\$ -
337	Grants and Donations	-		\$ -
361	Interest Earnings	111,000		\$ 111,000
364	Equipment and/or Other Sales	17,600		\$ 17,600
369	Misc/Refunds (prior yr expenditures)	18,252		\$ 18,252
380	Other Sources	-		\$ -
	Transfer to Aircraft Fund	-	\$ 1,070,000	\$ 1,070,000
	Transfer from General Fund	(1,070,000)		\$ (1,070,000)
389	Loans	-	\$ -	\$ -
TOTAL RECEIPTS		\$ 3,339,680	\$ 1,070,000	\$ 4,409,680
Beginning Fund Balance		1,335,390	\$ 1,300,000	\$ 2,635,390
Total Budgetary Receipts & Balances		\$ 4,675,070	\$ 2,370,000	\$ 7,045,070

BUDGETED EXPENDITURES

Acct #	Description	TOTAL	TOTAL2	TOTAL3
10	Personal Services	\$ 1,183,381		\$ 1,183,381
20	Per Serv Benefits	500,489		\$ 500,489
30	Operating Expense	214,835		\$ 214,835
40	Travel & Per Diem	10,500		\$ 10,500
41	Communication Serv	22,200		\$ 22,200
42	Freight Services	6,000		\$ 6,000
43	Utility Service	25,920		\$ 25,920
44	Rentals & Leases	44,920		\$ 44,920
45	Insurance	187,000		\$ 187,000
46	Repairs & Maint	57,800		\$ 57,800
47	Printing and Binding	1,300		\$ 1,300
48	Promotional Activities	20,000		\$ 20,000
49	Other Charges	18,750		\$ 18,750
51	Office Supplies	5,000		\$ 5,000
52.1	Gasoline/Oil/Lube	45,400		\$ 45,400
52.2	Chemicals	725,126		\$ 725,126
52.3	Protective Clothing	8,500		\$ 8,500
52.4	Misc. Supplies	94,984		\$ 94,984
52.5	Tools & Implements	12,900		\$ 12,900
54	Publications & Dues	10,975		\$ 10,975
55	Training	18,200		\$ 18,200
60	Capital Outlay	125,500		\$ 125,500
71	Principal (No Debt)	-		\$ -
72	Interest (No Debt)	-		\$ -
89	Contingency (Current Year)	300,000		\$ 300,000
	TOTAL BUDGET AND CHANGES	\$ 3,639,680	\$ -	\$ 3,639,680
0.001	Reserves - Future Capital Outlay	151,330	2,370,000	2,521,330
0.002	Reserves - Self-Insurance	-	-	-
0.003	Reserves - Cash	800,980	-	800,980
0.004	Reserves - Sick and Annual Leave	83,080	-	83,080
	TOTAL RESERVES ENDING BALANCE	\$ 1,035,390	\$ 2,370,000	\$ 3,405,390
TOTAL BUDGETARY EXPENDITURES AND RESERVES BALANCES		\$ 4,675,070	\$ 2,370,000	\$ 7,045,070

Approved:

Date:

Mike Martin, Chairman