

# Table of Contents

---

Final Budget Hearing September 23 2024	2
Final Millage Resolution 2024 07	4
Final Budget Resolution 2024 08	5
Final Budget FY 24 25	6

# EAST FLAGLER MOSQUITO CONTROL DISTRICT

## FINAL BUDGET HEARING

### SEPTEMBER 23, 2024

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 final millage rate of 0.3250 is 6.80% above the “rolled back rate”
  - What your tax bill will look like:

FY	Millage	Cost for <b>\$250,000</b> Home with homestead exemption	Cost for <b>\$500,000</b> 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
24/25	0.325	\$65.00	\$146.25

- Inflation estimate for fiscal year 2018’s tax of \$113 in 2024 is \$140.
3. Discuss the reasons Ad Valorem revenues are increasing:
    - Budget Planning Goals
      - Expanded service area beginning 2024 will not generate sufficient revenues to offset expanded services for several years OBJ 3.1
      - Replacement of 2005 helicopter with larger capacity helicopter to service increased area necessitated the District financing the purchase OBJ 4.2
    - 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
- Increased maintenance and insurance costs for new helicopter

4. Allow public comment and questions.

5. Adopt final millage rate of 0.3250 per thousand, execute Resolution 2024-07 adopting the final millage rate.

6. Adopt final budget of \$5,191,682 execute Resolution 2024-08 adopting the final budget.

7. Adjourn.

**RESOLUTION NUMBER 24-07**

**A RESOLUTION OF THE EAST FLAGLER MOSQUITO CONTROL DISTRICT OF FLAGLER COUNTY, FLORIDA,  
ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2024-2025 PROVIDING FOR  
AN EFFECTIVE DATE.**

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, on  
September 23, 2024, adopted fiscal year 2024-2025 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 \$ 15,974,406,388.

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

1. The FY 24/25 operating millage rate district-wide is 0.3250 mills  
which exceeds the rolled-back rate of 0.3043 mills by 6.80 %.
2. This resolution shall take effect immediately upon its adoption.

Duly adopted at a public hearing this 23 day of September, 2024.

Time adopted: \_\_\_\_\_ PM.

Flagler County, Florida  
East Flagler Mosquito Control District

\_\_\_\_\_  
Mike Martin  
Chairman

ATTEST: \_\_\_\_\_

**RESOLUTION NUMBER 24-08**

**A RESOLUTION OF THE EAST FLAGLER MOSQUITO CONTROL DISTRICT OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024-2025; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, on September 23, 2024, 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 2024-2025 in the amount of \$ 5,191,682.

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

1. The Fiscal Year 2024-2025 Final budget is adopted.
2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 23 day of September, 2024.

Time adopted: \_\_\_\_\_ PM.

Flagler County, Florida  
East Flagler Mosquito Control District

\_\_\_\_\_  
Mike Martin  
Chairman

ATTEST: \_\_\_\_\_

**East Flagler Mosquito Control District Annual Budget FY 2024-2025**

Acct #	Description	General Fund	Aircraft Fund	Total Funds
311	Ad Valorem (Current/Delinquent)	\$ 4,984,015		\$ 4,984,015
334.1	State Grant	-		\$ -
362	Equipment Rentals	-		\$ -
337	Grants and Donations	-		\$ -
361	Interest Earnings	56,250		\$ 56,250
364	Equipment and/or Other Sales	6,000		\$ 6,000
369	Misc/Refunds (prior yr expenditures)	4,500		\$ 4,500
380	Other Sources	-		\$ -
	Transfer to Aircraft Fund	-	\$ 261,877	\$ 261,877
	Transfer from General Fund	(261,877)	\$ -	\$ (261,877)
389	Loans	-	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 4,788,888	\$ 261,877	\$ 5,050,765
<b>Beginning Fund Balance</b>		1,335,390	\$ 1,950,000	\$ 3,285,390
<b>Total Budgetary Receipts &amp; Balances</b>		\$ 6,124,278	\$ 2,211,877	\$ 8,336,155

**BUDGETED EXPENDITURES**

Acct #	Description	TOTAL	TOTAL2	TOTAL3
10	Personal Services	\$ 1,248,603		\$ 1,248,603
20	Per Serv Benefits	583,080		\$ 583,080
30	Operating Expense	296,130		\$ 296,130
40	Travel & Per Diem	10,500		\$ 10,500
41	Communication Serv	24,640		\$ 24,640
42	Freight Services	6,000		\$ 6,000
43	Utility Service	25,920		\$ 25,920
44	Rentals & Leases	41,000		\$ 41,000
45	Insurance	200,000		\$ 200,000
46	Repairs & Maint	123,800		\$ 123,800
47	Printing and Binding	1,300		\$ 1,300
48	Promotional Activities	20,000		\$ 20,000
49	Other Charges	21,750		\$ 21,750
51	Office Supplies	5,000		\$ 5,000
52.1	Gasoline/Oil/Lube	45,400		\$ 45,400
52.2	Chemicals	927,850		\$ 927,850
52.3	Protective Clothing	8,500		\$ 8,500
52.4	Misc. Supplies	98,936		\$ 98,936
52.5	Tools & Implements	12,900		\$ 12,900
54	Publications & Dues	11,738		\$ 11,738
55	Training	18,200		\$ 18,200
60	Capital Outlay	175,500		\$ 175,500
71	Principal (Helicopter)	608,080		\$ 608,080
72	Interest (Helicopter)	174,062		\$ 174,062
89	Contingency (Current Year)	400,000		\$ 400,000
	<b>TOTAL BUDGET AND CHANGES</b>	\$ 5,088,888	\$ -	\$ 5,088,888
0.001	Reserves - Future Capital Outlay	151,330	2,211,877	2,363,207
0.002	Reserves - Self-Insurance	-	-	-
0.003	Reserves - Cash	800,980	-	800,980
0.004	Reserves - Sick and Annual Leave	83,080	-	83,080
	<b>TOTAL RESERVES ENDING BALANCE</b>	\$ 1,035,390	\$ 2,211,877	\$ 3,247,267
	<b>TOTAL BUDGETARY EXPENDITURES AND RESERVES BALANCES</b>	\$ 6,124,278	\$ 2,211,877	\$ 8,336,155

Approved:

Date:

Mike Martin, Chairman