

Table of Contents

Tentative Budget Hearing September 11_2024	2
Tentative_Millage_Resolution 24-05	4
Tentative_Budget_Resolution 24-06	5
Tentative Budget FY 24-25	6

EAST FLAGLER MOSQUITO CONTROL DISTRICT

TENTATIVE BUDGET HEARING

SEPTEMBER 11, 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 tentative millage rate of 0.3250 is 6.80% above the “rolled back rate”
- What your tax bill will look like: (Line 27 on Form DR-420)

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
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 millage rate of 0.3250 per thousand, execute Resolution 2024-05 adopting the tentative millage rate.

6. Adopt tentative budget of \$5,191,682 execute Resolution 2024-06 adopting the tentative budget. (Line 25 on Form DR-420)

7. Adjourn.

RESOLUTION NUMBER 24-05

**A RESOLUTION OF THE EAST FLAGLER MOSQUITO CONTROL DISTRICT OF FLAGLER COUNTY, FLORIDA,
ADOPTING THE TENTATIVE 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 11, 2024, adopted fiscal year 2024-2025 Tentative 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 11 day of September, 2024.

Time adopted: _____ PM.

Flagler County, Florida
East Flagler Mosquito Control District

Mike Martin
Chairman

ATTEST: _____

RESOLUTION NUMBER 24-06

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

WHEREAS, the East Flagler Mosquito Control District of Flagler County, Florida, on September 11, 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 Tentative budget is adopted.
2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 11 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	-	\$ -	\$ -
TOTAL RECEIPTS		\$ 4,788,888	\$ 261,877	\$ 5,050,765
Beginning Fund Balance		1,335,390	\$ 1,950,000	\$ 3,285,390
Total Budgetary Receipts & Balances		\$ 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
	TOTAL BUDGET AND CHANGES	\$ 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
	TOTAL RESERVES ENDING BALANCE	\$ 1,035,390	\$ 2,211,877	\$ 3,247,267
	TOTAL BUDGETARY EXPENDITURES AND RESERVES BALANCES	\$ 6,124,278	\$ 2,211,877	\$ 8,336,155

Approved:

Date:

Mike Martin, Chairman



Reset Form

Print Form

CERTIFICATION OF TAXABLE VALUEDR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2024	County : Flagler
Principal Authority : East Flagler Mosquito Control District	Taxing Authority : East Flagler Mosquito Control District - Operating


SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	15,516,756,642	(1)
2.	Current year taxable value of personal property for operating purposes	\$	446,134,688	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	11,515,058	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	15,974,406,388	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	885,997,285	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	15,088,409,103	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	14,113,662,701	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Number 2	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)
SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 7/1/2024 10:21:11 AM		

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	0.3250	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	4,586,940	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	11,749	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	4,575,191	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	52,618,068	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	15,035,791,035	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.3043	per \$1000	(16)
17.	Current year proposed operating millage rate	0.3250	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	5,191,682	(18)

Continued on page 2

19.	TYPE of principal authority (check one)		<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
			<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)		<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
			<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs				STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 4,575,191	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			0.3043 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 4,861,012	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>			\$ 5,191,682	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			0.3250 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>			6.8000 %	(27)
First public budget hearing		Date : 9/11/2024	Time : 5:01 PM EST	Place : 210 Fin Way Palm Coast 32164-0008	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Principal Taxing Authority			7/19/2024 1:58:37 PM	
	Title : Director		Contact Name and Contact Title : Mark Positano		
	Mailing Address : 210 Fin Way, ---		Physical Address : 210 Fin Way, ---		
	City, State, Zip : Palm Coast 32164		Phone Number :		Fax Number :

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.