

Tentative Budget Hearing Minutes
Indian River Mosquito Control District
September 12, 2023 @ 5:01 PM

The Indian River Mosquito Control Board of Commissioners held a tentative budget hearing on September 12, 2023 at the District Office.

Present: Janice Broda (Chair), Anna Kirkland (Vice-Chair), and Matt Erpenbeck (Secretary/Treasurer)

Staff: Sherry Burroughs (Executive Director), Lisa Ridley (Director of Finance and Administrative Support Services)

Visitors: None

Call to Order – Chair Broda called the meeting to order at 5:03 PM.

I. Determination of the Millage Rate

Lisa reported that the first order of business is for the Board to determine the millage rate. Three options were provided for Board consideration; Option 1 with 0.2500 millage rate, Option 2 with 0.2400 millage rate, and Option 3 with 0.2258 millage rate (rolled-back rate). On July 11, 2023, the Board tentatively adopted the millage rate of 0.2500. This millage rate is 10.72% above the rolled back rate of 0.2258.

Commissioner Erpenbeck made a motion to adopt a millage rate of 0.2400; for fiscal year 2023-2024. Commissioners Erpenbeck and Broda approved; Commissioner Kirkland was opposed. The motion passed.

II. Discussion of Reasons for Inability to Use Rolled-Back Millage

The IRMCD Strategic Plan approved on February 14, 2023 set strategic goals and objectives tied to achieve sustainable funding sources with adequate reserves to address capital, operational, developmental, and environmental needs. Staff has developed a fiscally responsible budget option that is fully transparent for the taxpayers of Indian River County. The recommended budget includes funding for capital improvement, and sufficient reserve funding for FY 2023-2024. The recommended budget was created using actual expenditure data factored with inflationary projections. Every operational program area is fully funded with the proposed millage rate of .2400.

III. Presentation and Discussion of Proposed Budget and Millage

Lisa presented the proposed budget for FY 2023-2024; the tax base is \$26.4 billion which equates to a 13.52% increase over last year's tax base figure of \$23.3 billion. The proposed tax increase will fund Option 2 with a millage rate of 0.2400. This option is 6.29% greater than the rolled back rate of .2258 and will provide an Ad Valorem Tax revenue of \$6,041,415.

This budget option includes a 1% COLA increase for employees and one pay step advancement at 3%. Contingency is funded at \$515K and includes estimates for one aerial adulticide mission, ULV post hurricane treatment and emergency response funding.

Commissioner Broda requested additional information regarding funding for the Voice over Internet Protocol budget projections. Lisa confirmed that \$4K is for hardware and \$4K is slated to the services category for installation. Commissioner Broda requested to know the funding status of IT Supervisor position with the incumbent approaching retirement. Lisa stated that the position is fully funded for FY 2023-2024, and any remaining balances can be reallocated. Commissioner Broda asked if the acres for fixed wing aerial larviciding were reduced due to funding being added to contingency for aerial larviciding by rotorcraft. Lisa confirmed that the cost for fixed wing treatments were not reduced due to the fact that the estimated cost for aerial larviciding by rotorcraft may not be entirely accurate by today's standards, the estimates used were provided during the 2021 aerial bidding process.

IV. Public Comment – None

V. Separate order of Business

A. Adoption of the Proposed Millage Rate

Commissioner Kirkland made a motion to adopt Resolution #2023-005 to set the proposed millage rate at 0.2400 for FY 2023-2024 (which is 6.29% above the rolled back rate of 0.2258). The Board unanimously approved; motion passed at 5:12 PM.

B. Adoption of the Proposed Budget

Commissioner Erpenbeck made a motion to adopt Resolution #2023-006 setting the proposed budget of \$9,817,414 for FY 2023-2024. The Board unanimously approved; motion passed at 5:13 PM.

VI. Date of Final Budget Hearing – September 21, 2023 at 5:01 PM.

VII. Adjournment

Commissioner Erpenbeck made the motion to adjourn. The Board unanimously approved. The meeting was adjourned at 5:13 PM.

Attest: *M. Erpenbeck*

