

Tentative Budget Hearing Minutes – Approved

Indian River Mosquito Control District

September 17, 2026 @ 5:01 PM

The Indian River Mosquito Control District Board of Commissioners held a tentative budget hearing on September 17, 2026, at the District Office.

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

Visitors: Craig MacCoy and Bob Bruce

Staff: Isik Unlu (Executive Director), Claudia Alvarado (Chief Financial Officer), and Kevin Kinney (Director of IT and Maintenance)

Commissioner Broda called the hearing to order at 5:01 PM.

I. Determination of the Millage Rate

The first order of business must be the determination of the millage rate for Indian River Mosquito Control District for Fiscal Year 2026-2027. Three separate budgets were provided within the tentative budget package, as follows:

- Option 1 with 0.2611 millage rate
- Option 2 with 0.2425 millage rate
- Option 3 with 0.2325 millage rate

At the September 8th regular meeting, the Board approved Option 1 with a millage rate of 0.2611. This millage rate is 17.51% above the rolled back rate of 0.2222. Isik requested a motion to set the millage rate.

Commissioner Lowther made a motion to adopt a (Tentative) millage rate. Commissioner Kirkland seconded. The Board unanimously approved; motion passed.

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

Isik indicated that the proposed millage rate will provide the financial stability needed to navigate the potential uncertainty for the outcomes of Amendment 3. Given the potential changes in future revenues and funding requirements, preserving a strong financial position will help ensure the organization can continue to meet its operational obligations to protect public health and quality of life. The proposed millage rate will also help us remain competitive with industry compensation levels. Competitive salaries are important for attracting and retaining qualified employees, reducing turnover and maintaining the institutional knowledge and experience essential to organizational effectiveness. Our work is highly technical, and training new employees is extremely time-consuming. With a rollback millage, these important district missions cannot be accomplished.

III. Presentation and Discussion of Proposed Budget and Millage

- The tax base for FY 2026-2027 will total \$33.8 billion, which equates to a 6.06% increase over last year's tax base figure of \$31.8 billion.
- The proposed millage rate is 0.2611, which is 17.51% higher than the rolled-back rate of 0.2222. This rate will generate an ad valorem tax revenue of \$8,391,873.

This budget option includes

- A 3% merit pay increase and 2.8% COLA is included for all employees.
- Contingency funds amount to \$507k, covering post-hurricane treatment, emergency repairs (infrastructure, facilities, equipment, and pumps), and cybersecurity recovery response.
- Reserve funds totaling \$3M, allocated as follows:
 - \$1.6M for future capital outlay.
 - \$1.3M to be carried forward as cash balance for 1 month and \$215k for OPEB.
 - \$84k for sick and annual leave appropriations.
- The total balanced budget for FY 2026-2027 is \$13,721,246 which includes General Fund and OPEB fund.

This budget plan protects the District's financial stability, addresses operational needs, salary increases, contingencies for emergencies and cybersecurity, and sets aside reserves for future needs while maintaining a millage rate that supports unexpected challenges.

IV. Comments or Questions from the Public or Press - None

V. Separate Orders of Business

A. Adoption of the Proposed Millage Rate

Commissioner Lowther made a motion to adopt Resolution #2026-005 to set the proposed millage rate at 0.2611 for FY 2026-2027 (which is 17.51% above the rolled back rate of 0.2222).

Commissioner Kirkland seconded. The Board unanimously approved; motion passed at 5:06 PM.

B. Adoption of the Proposed Budget

Commissioner Lowther made a motion to adopt Resolution #2026-006 setting the proposed budget of \$13,721,246 for FY 2026-2027. Commissioner Kirkland seconded. The Board unanimously approved; motion passed at 5:07 PM.

VI. Date of Final Budget Hearing – September 29, 2026 at 5:01 PM

VII. Adjournment

Commissioner Lowther made a motion to adjourn. Commissioner Kirkland seconded. The Board unanimously approved; motion passed at 5:07 PM.

Attest: _____

