



South Walton County Mosquito Control District  
2021-2022 Final Budget Hearing  
Friday, September 24, 2021 – 5:05PM

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**Agenda**

Call Meeting to Order (state date and time for the record)

1. Pledge of Allegiance
2. Invocation
3. Greet Public and Public Comment Statement
4. Proof of Publication (DeFuniak Herald & Beach Breeze Newspaper)
5. Roll Call / Establish a Quorum
6. Public Hearing – 2021 – 2022 Final Budget
  - a. Discussion of Rolled Back Rate Necessary to Fund Budget and Purpose for Which Ad Valorem Revenue May be Increased
  - b. Review of General Fund Final Budget
    - i. Public Comment
  - c. Adoption of Final Millage Rate by Resolution 2021 – 07 (**Motion**)
  - d. Adoption of Final General Fund Budget by Resolution 2021 – 08 (**Motion**)
7. Commissioners Comments
8. General Public Overall Comment: Limit to 3 Minutes Per Person
9. Adjourn Meeting (State time for the Record) (**Motion**)

**Next Scheduled Meeting(s):**

Regular Board Meeting: October 27, 2021 – 3PM – SWCMCD, 774 N County Hwy 393, Santa Rosa Beach, FL 32459

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774 North County Hwy 393  
Santa Rosa Beach, FL 32459  
(850) 267-2112 Office  
(850) 267-2712 Fax



South Walton County Mosquito Control District  
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**Meeting Date:** September 24, 2021  
**Prepared by:** Office Manager Cammie Henderson  
**Date Prepared:** September 10, 2021  
**Subject:** Discussion of Rolled Back Rate Necessary to Fund Budget and Purpose for Which Ad Valorem Revenue May be Increased

**Objective:**

Satisfy the Florida Department of Revenue requirement to discuss the rolled back rate and the reasons ad valorem tax revenues are increasing as the first item of business at the Tentative Budget Hearing for budget for fiscal year ending September 30, 2022, in compliance with Section 200.065(2)(e)1 F.S.

**Background Information:**

Pursuant to the Florida Department of Revenue Property Tax Oversight and Truth in Millage ("TRIM") requirements, the first item discussed by a taxing authority at both the Tentative Budget Hearing and the Final Budget Hearing is the rolled back rate and the reasons ad valorem tax revenues are increasing.

The roll back rate is defined as the rate at which the current tax base would produce the same taxes levied as the previous year, excluding current year new taxable value.

The 2021-2022 General Fund Budget reflects a millage rate of 0.2300. Based on the 2021-2022 taxable property value, the rolled back rate is 0.2204. The millage rate of 0.2300 is 4.356% higher than the rolled back rate.

Ad Valorem revenue for the 2021-2022 year is increasing as compared to the Ad Valorem in 2020-2021 because the taxable property value has increased. The increase in Ad Valorem taxes is needed to fund the operation of the District.

**Attachments:**

None

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**Meeting Date:** September 24, 2021  
**Prepared by:** Office Manager Cammie Henderson  
**Date Prepared:** September 10, 2021  
**Subject:** Review of the 2021-2022 Final General Fund Budget

**Objective:**

Review of the 2021-2022 Final General Fund Budget

**Background Information:**

On July 13, 2021, a Budget Workshop was held, and the Board was presented with the first draft of the 2021-2022 General Fund Budget. At that Workshop, the Board reviewed the draft of the budget and provide direction to proceed to a Tentative Draft that was presented to the Florida Department of Agriculture and Consumer Services (FDACS) on July 15, 2021. FDACS approved the tentative budget on July 30, 2021. On September 10, 2021, the Tentative Budget Hearing was held. The Board reviewed and adopted the Tentative General Fund Budget.

**Summary of Significant Components:**

The following is a summary of significant components of the 2021-2022 General Fund Budget:

**Revenue:**

- Ad valorem revenue reflects the certified preliminary taxable property value in the District. The certified taxable property value for the 2021-2022 fiscal year is \$23,394,138,946, reflecting a 13.78% increase as compared to the 2020-2021 taxable value. This results in budgeted ad valorem of \$5,336,318 or \$401,759 more than the current year.
- Interest Earnings and Equipment Sales – includes interest from our investment account where the money to build the new building is being held. The Equipment Sales is based on the current value of some older equipment that is planned to be replaced. This results in additional budgeted revenue of \$35,000.

Total Revenue proposed is \$5,374,818, reflecting an increase of 7.86% or \$391,759 as compared to the 20-21 budget. This increase in revenue as compared to the current year is due to the increase of taxable property value.

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**Expenses:**

- Chemicals Expense reflect an increase of 59.64% as compared to the current year budget. The increase is largely due to the price increase of chemicals. South Walton County has continued to grow exponentially increasing the number of new communities that require treatments.

Total Chemical Expense are \$375,167 or \$140,166 more than the current year.

- Operating Expenses reflect an increase of 17.32% as compared to the current year budget. The increase is largely due to the addition of Grant Professional Services to develop an additional revenue stream through grant writing.

Total Operating Expenses are \$420,000 or \$62,000 more than the current year.

- Capital Outlay reflect a decrease of -89.17% as compared to the current year budget. This is due to postponing the new building in the current budget year. This was due to the local building boom and COVID. We will do a budget adjustment after October 1 to move approximately \$6,000,000 into this account from current year carryover to pay for the new building that will be built during the 2021-2022 fiscal year.

Total Capital Outlay is 860,365 or \$7,082,594 less than the current year.

- Personnel Expenses reflect an increase of 12.99% as compared to the current year budget. This is due to:
  - Increase in the FRS Retirement contribution rates (established by the 2021 Legislature)
  - An anticipated 10% increase in health and other employee benefit insurance coverages.
  - COLA 5% increase – waiting for final cost of living rate from government.
  - 3% Performance based increase for employees that qualify.
  - Performance Recognition Program – new program to recognize employees that go above and beyond their duties.

Total Personnel Expenses is \$1,643,409 or \$189,009 more than the current year.

**Attachments:**

Attachment 1: Final 2021-2022 General Fund Budget



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**Meeting Date:** September 24, 2021  
**Prepared by:** Office Manager Cammie Henderson  
**Date Prepared:** September 10, 2021  
**Subject:** Adoption of Final Millage Rate by Resolution 2021-07

**Objective:**

Adopt the final millage rate by Resolution 2021-07.

**Background Information:**

The Board is required to annually adopt the final millage rate by resolution at the Final Budget Hearing prior to adopting the Final General Fund Budget.

Attachment 1 is Resolution 2021-07 adopting the final millage rate of .2300.

**Recommended Action:**

Adoption Resolution 2021-07 establishing the final millage rate of .2300.

**Attachments:**

Attachment 1: Resolution 2021-07

## RESOLUTION #2021-07

**A RESOLUTION OF THE SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT OF SOUTH WALTON COUNTY FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR FISCAL YEAR 2021-2022; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the South Walton County Mosquito Control District of South Walton County, Florida, on September 24, 2021, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from ad valorem taxation within the South Walton County Mosquito Control District, has been certified by the Walton County Property Appraiser as \$22,970,663,223.

**NOW, THEREFOR, BE IT RESOLVED** by the Board of Commissioners of the South Walton County Mosquito Control District of South Walton County, Florida, that the Fiscal Year 2021-2022 operating millage for the South Walton County Mosquito Control District is 0.2300 mills per \$1,000.00, which is more than the rolled-back rate of .2204 mills per \$1,000.00 by 4.356%. Such millage rate will be collected pursuant to the same manner and for as county taxes.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_ who motioned it adoption.

The motion was seconded by Commissioner \_\_\_\_\_, and the vote was as follows:

Commissioner Doug Liles \_\_\_\_\_

Commissioner Donna Johns \_\_\_\_\_

Commissioner Kristine Faulk \_\_\_\_\_

Duly passed and adopted on this 24<sup>th</sup> day of September 2021.

Board of Commissioners of South Walton County Mosquito Control District

By: \_\_\_\_\_

Kristine Faulk, Chair



South Walton County Mosquito Control District  
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**Meeting Date:** September 24, 2021

**Prepared by:** Office Manager Cammie Henderson

**Date Prepared:** September 10, 2021

**Subject:** Adoption of Final 2021-2022 General Fund Budget by Resolution 2021-08

**Objective:**

Adopt the 2021-2022 General Fund Budget by Resolution 2021-08.

**Background Information:**

The Board is required to annually adopt General Fund Budget by resolution at the Final Budget Hearing after adopting the Final Millage Rate Resolution.

Attachment 1 is Resolution 2021-08 adopting Final 2021-2022 General Fund Budget.

**Recommended Action:**

Adoption Resolution 2021-08 establishing the Final 2021-2022 General Fund Budget.

**Attachments:**

Attachment 1: Resolution 2021-08

**RESOLUTION #2021-08**

**A RESOLUTION OF THE SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT OF SOUTH WALTON COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT GENERAL FUND FOR FISCAL YEAR 2021-2022; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the South Walton County Mosquito Control District of South Walton County, Florida, on September 24, 2021, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the South Walton County Mosquito Control District of South Walton County, Florida, set forth the final appropriations in the amount of \$5,373,036 and final revenue estimates in the amount of \$5,374,818 for the General Fund for the Fiscal Year 2021-2022; and

**NOW, THEREFOR, BE IT RESOLVED** by the Board of Commissioners of the South Walton County Mosquito Control District of South Walton County, Florida, that the Fiscal Year 2021-2022 Final Budget for the General Fund be adopted.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_ who motioned it adoption.

The motion was seconded by Commissioner \_\_\_\_\_, and the vote was as follows:

Commissioner Doug Liles \_\_\_\_\_

Commissioner Donna Johns \_\_\_\_\_

Commissioner Kristine Faulk \_\_\_\_\_

Duly passed and adopted on this 24<sup>th</sup> day of September 2021.

Board of Commissioners of South Walton County Mosquito Control District

By: \_\_\_\_\_

Kristine Faulk, Chair