

## East Volusia Mosquito Control Fund - 105

**Summary:** Under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, Volusia County Mosquito Control (VCMC) is responsible for nuisance and disease mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC must mitigate the mosquito production sites and control immature mosquitoes before they develop into biting adults. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. The East Volusia Mosquito Control Special District millage rate is 0.1880 mills; the same rate adopted in FY2014-15. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also generated from services provided to the St. John's River Water Management (marsh restoration), the City of Sanford (midge control), and to municipalities outside the District. The Florida Department of Agriculture and Consumer Services, which has provided limited state funds in the past, has eliminated these funds to Districts with budgets of \$3.0 million and greater, and are therefore, not included in this budget.

A transfer of \$2.0 million will provide partial funding for the construction of the Public Works Service Center. Of the \$2.7 million held in reserves, \$2.3 million is for the replacement of the 1991 helicopter and a reserve for emergencies of \$421,437, which represents 10% of recurring revenues.

<b>Revenues</b>	<b>FY 2014-15 Budget</b>	<b>FY 2015-16 Budget</b>
<b>Current Revenues</b>		
Taxes	3,349,899	3,540,662
Intergovernmental Revenues	120,000	120,000
Charges for Services	30,000	30,000
Miscellaneous Revenues	144,500	523,700
<b>Subtotal Current Revenues</b>	<b>\$3,644,399</b>	<b>\$4,214,362</b>
<b>Non-Current Revenues</b>		
Non-Revenues	8,013,965	4,952,453
<b>Subtotal Non-Current Revenues</b>	<b>\$8,013,965</b>	<b>\$4,952,453</b>
<b>Total Revenues</b>	<b>\$11,658,364</b>	<b>\$9,166,815</b>
Less Operating Transfers	0	0
<b>Total Operating Revenues</b>	<b>\$11,658,364</b>	<b>\$9,166,815</b>
<b>Expenditures</b>		
Personal Services	1,484,858	1,566,912
Operating Expenses	2,191,537	2,456,302
Reimbursements	(100,000)	(300,000)
Capital Outlay	3,014,830	545,063
Grants and Aids	150,758	124,157
Interfund Transfers	18,250	2,018,250
Reserves	4,898,131	2,756,131
<b>Total Expenditures</b>	<b>\$11,658,364</b>	<b>\$9,166,815</b>
Less Operating Transfers	0	0
<b>Total Operating Expenditures</b>	<b>\$11,658,364</b>	<b>\$9,166,815</b>
<b>Net Revenues Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>

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	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<b>Revenue Detail</b>				
<b>Current Revenues</b>				
<b>Taxes</b>				
Ad Valorem Taxes	3,509,804	3,337,899	3,337,899	3,528,662
Ad Valorem Taxes-Delinquent	14,610	12,000	12,000	12,000
<b>Total Taxes</b>	<b>\$3,524,414</b>	<b>\$3,349,899</b>	<b>\$3,349,899</b>	<b>\$3,540,662</b>
<b>Intergovernmental Revenues</b>				
Payment in Lieu of Taxes	373	0	0	0
SJRWMD Grants	63,326	120,000	120,000	120,000
State Mosquito Control I	29,456	0	0	0
US Fish and Wildlife	22,620	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>\$115,775</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>Charges for Services</b>				
Charges for Labor	19,476	30,000	30,000	30,000
<b>Total Charges for Services</b>	<b>\$19,476</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Miscellaneous Revenues</b>				
Interest Income	8,005	9,000	0	0
Investment Income	67,228	65,000	65,000	65,000
Miscellaneous Revenue	3,190	500	500	500
Rental of Equipment	38,989	35,000	35,000	35,000
Sale-Surplus Furn/Fixtr/Equipment	47,917	35,000	35,000	423,200
<b>Total Miscellaneous Revenues</b>	<b>\$165,329</b>	<b>\$144,500</b>	<b>\$135,500</b>	<b>\$523,700</b>
<b>Subtotal Current Revenues</b>	<b>\$3,824,994</b>	<b>\$3,644,399</b>	<b>\$3,635,399</b>	<b>\$4,214,362</b>
<b>Non-Current Revenues</b>				
<b>Non-Revenues</b>				
Transfers from Other Funds	0	72,228	0	0
Appropriated Fund Balance	0	7,941,737	8,397,202	4,952,453
<b>Total Non-Revenues</b>	<b>\$0</b>	<b>\$8,013,965</b>	<b>\$8,397,202</b>	<b>\$4,952,453</b>
<b>Subtotal Non-Current Revenues</b>	<b>\$0</b>	<b>\$8,013,965</b>	<b>\$8,397,202</b>	<b>\$4,952,453</b>
<b>Total Fund Revenues</b>	<b>\$3,824,994</b>	<b>\$11,658,364</b>	<b>\$12,032,601</b>	<b>\$9,166,815</b>
<b>Expenditure Detail</b>				
<b>Mosquito Control</b>				
Mosquito Control	4,022,453	11,501,637	7,001,270	8,725,802
State I	103,423	156,727	78,878	441,013
<b>Total Mosquito Control</b>	<b>\$4,125,876</b>	<b>\$11,658,364</b>	<b>\$7,080,148</b>	<b>\$9,166,815</b>
<b>Total Fund Expenditures</b>	<b>\$4,125,876</b>	<b>\$11,658,364</b>	<b>\$7,080,148</b>	<b>\$9,166,815</b>