

Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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Fund: 105 - E Volusia Mosquito Control

Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, East Volusia Mosquito Control District is responsible for mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC utilizes integrated pest management strategies including; monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 2022-23 the recommended millage rate of 0.1781 remains flat with the adopted rate in fiscal year 2021-22. 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 realized from services provided to municipalities outside the District. The Florida Department of Agriculture and Consumer Services, which has provided limited state funds in the past, has proposed eliminating these funds to Districts with budgets of three million dollars and greater.

In fiscal year 2021-22, a new capital projects fund (378) was created in order to set aside funds for architectural engineering and conceptual design of a new Mosquito Control facility. Of the \$2,256,098 held in reserves, \$1,561,390 is for future capital, \$100,000 is held in a reserves for contingency for fluctuation in commodity prices, and \$594,708 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

Fund Revenues

Ad Valorem Taxes	4,772,769	4,876,565	5,153,985	5,169,671	5,878,033
Intergovernmental Revenues	15,435	12,311	11,000	8,000	11,000
Charges for Services	35,299	19,697	21,000	21,000	21,000
Miscellaneous Revenues	94,974	52,304	27,050	(63,824)	37,050
Transfers From Other Funds	2,077,514	0	0	88,000	0
Appropriated Fund Balance	0	0	5,623,597	5,732,207	3,580,413
Elected Offices Revenue	0	6,685	0	0	0
Total Revenue Fund: 105 - E Volusia Mosquito Control	6,995,991	4,967,562	10,836,632	10,955,054	9,527,496

Fund Expenditures

Personnel Services	1,662,530	1,758,846	2,104,941	1,816,255	2,115,315
Operating Expenses	2,416,591	2,438,101	2,381,268	2,701,181	2,962,754
Capital Outlay	1,148,388	92,061	93,000	164,385	219,000
Capital Improvements	98,784	299,341	0	0	400,000
Reimbursements	(224,781)	(144,728)	(300,000)	(200,000)	(300,000)
Grants and Aids	184,411	192,367	198,498	203,731	224,329
Interfund Transfers	0	0	2,500,000	2,500,000	1,650,000
Reserves	0	0	3,669,836	0	2,256,098
Elected Offices	0	0	189,089	189,089	0
Total Expenditures: Fund 105 - E Volusia Mosquito Control	5,285,923	4,635,988	10,836,632	7,374,641	9,527,496

Budget by Fund - Category

**FY 2019-20
Actuals**

**FY 2020-21
Actuals**

**FY 2021-22
Budget**

**FY 2021-22
Estimate**

**FY 2022-23
Budget**

Fund: 105 - E Volusia Mosquito Control

Fund Revenues

Fund Expenditures

