

Tentative Budget Hearing Minutes

Florida Keys Mosquito Control District

Marathon Office
503 107th Street
Marathon, FL 33050

September 8, 2025, 5:07 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held a Tentative Budget Hearing on September 8, 2025 at the FKMCD Marathon office.

Present Were: Phillip Goodman, Chairman; Dr. Stanley Zuba, Vice Chair; Bette Brown, Secretary/Treasurer; Jill Cranney, Commissioner; Andrea Leal, Executive Director; Dirk Smits, Board Attorney. Brandon Pinder, Commissioner was absent.

Employees Present Were: Mikki Coss, Director of Operations; Bruce Holden, Director of Finance; Lauren Bouchard, Director of Finance; Chad Huff, Public Education & Information Officer; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer.

Invited Guests Present: None

Approval of Agenda: Chairman Goodman asked the Board if there were any corrections or additions to the agenda, hearing none, the agenda was unanimously approved.

Purpose of Meeting: Chairman Goodman announces that the purpose of the meeting is to hold the First Public Hearing on the Florida Keys Mosquito Control District's Proposed Millage and Tentative Budget for the 2025-2026 Fiscal Year.

Community Input: None

Discussion:

7.) Discuss and Adopt the Tentative Millage Rate for the 2025-2026 Fiscal Year

The meeting began with Director of Finance Bruce Holden presenting updates to the proposed budget. He explained that, following the Board's direction at the last meeting, the budget was revised to reflect the rollback millage rate of 0.3999, reducing projected revenues by approximately \$600,000. Updated cash flow projections included August actuals, with September expenditures estimated at \$3,050,000. Despite these adjustments, net revenues are expected to reach \$19.397 million, exceeding the required \$18 million and allowing additional funds to be allocated to reserves. Holden noted other changes since the previous meeting, including slightly higher August expenditures due to three payrolls, increased revenues of \$21,000, and corresponding adjustments to tax collector fees. Overall, projections are \$755,000 lower than previously reported. Despite these changes, the District will be able to fund all strategic plan items, retain \$1.4 million in unassigned funds, and set aside \$1.5 million for future capital needs. Commissioners discussed the District's fiscal health, agreeing that the budget is strong and conservative while positioning the District to manage future costs and operational demands effectively. A motion was made by Commissioner Zuba, seconded by Commissioner Cranney, and passed unanimously to adopt the tentative millage rate of .3999 which is at rollback for fiscal year 2025-2026. After a roll call vote, it was unanimously accepted.

8.) Discuss and Adopt the Tentative Budget for the 2025-2026 Fiscal Year

A motion was made by Commissioner Brown, seconded by Commissioner Zuba, and passed unanimously to adopt the tentative budget as presented for the Fiscal Year 2025-2026 of \$20,118,985.00. After a roll call vote, it was unanimously accepted.

Good of the Order: The Board discussed the implementation of GASB 101, which addresses compensated absences. Concerns were raised about the uncertainty and inconsistency in how different agencies and constitutional offices across the county might apply the standard, potentially causing confusion for readers of financial statements. It was emphasized that uniformity in calculations across entities such as the sheriff's office, the county, and the District would be beneficial to ensure consistency for end users and auditors. The Board acknowledged that the new requirement involves estimates—essentially a “guessing game” regarding future employee absences—but agreed that adopting a simple, consistent calculation method aligned with other local agencies would be preferable.

Before adjourning, the upcoming meeting dates were reviewed. These include the Salt Marsh Mosquito Session meeting in Key West at 6:00 p.m. on Monday; the regular Board meeting at 3:30 p.m. on Tuesday, followed by the final budget hearing at 5:05 p.m.; a Salt Marsh Mosquito Session in Marathon at 6:00 p.m. that evening; and, finally, the Salt Marsh Mosquito Session in Key Largo on Wednesday from 6:00 to 7:00 p.m. Commissioners noted their availability for these sessions.

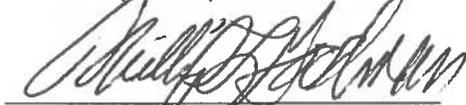
Adjourn: There being no further business to come before the Board the meeting was adjourned.

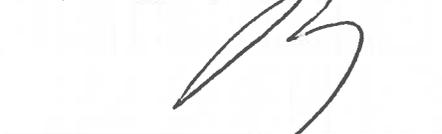
Respectfully submitted,



Andrea Leal
Executive Director

Board of Commissioners
Florida Keys Mosquito Control District



Phillip L. Goodman, Chairman

Bette Brown, Secretary-Treasurer

For additional information, please refer to www.keysmosquito.org.