



South Walton County Mosquito Control District  
2026-2027 Budget Workshop  
Thursday, July 9, 2026 – 8:00AM

**Agenda**

CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

REVIEW TENTATIVE BUDGET FOR 2026-2027

1. Review Overall Budget
2. New Capital
3. Ad Valorem
4. Millage Rate
  - a. Current Millage – 0.000235
  - b. Roll-Over Millage – 0.00023
  - c. Requested Millage – 0.000235
  - d. Maximum Millage (2/3's vote) – 0.000253

NEW ACTION ITEMS

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

COMMENTS BY COMMISSION AND PUBLIC

ADJOURNMENT (motion)

**Next Scheduled Meeting(s):**

Regular Board Meeting: August 20, 2026 – 10 AM – SWCMCD, 774 N County Hwy 393, Santa Rosa Beach, FL 32459

				FY 2026-2027		
Account	TITLE	Current		Budget	Budget % Changed	Carryover
Income		Wage			Current Yr to Next Yr	
		Tax Value	\$ 43,968,409,590.00	0.0002350		
311 Ad Valorem	\$ 38,381,740,760.00	Non-Homestead		\$ 10,332,576.25	4.71%	
Prior Year Taxes/Other	\$ 7,401,852,181.00	Homestead				
	\$ 45,783,592,941.00	Total			-100.00%	
Currently 10,198 homes are homesteaded in the District		#'s don't match				
10,198*\$150,000= \$1,529,700 Tax Value we could lose in 2027-2028.						
364 Disposition of Fixed Assets				\$ 135,000.00		5 Truck @ 25k Trax @ 10k
369 Other Misc Revenues				\$ 1,500.00	0.00%	
380 Other Sources				\$ 1,000.00	0.00%	
361 Interest Income				\$ 150,000.00	-24.99%	
<b>Total Revenue</b>				\$ 10,620,076.25	5.46%	
<b>Carryover</b>						
				\$ 10,620,076.25	5.46%	

			FY 2026-2027		
Account	TITLE	Current	Budget	Budget % Changed	Carryover
		Updated 6/2026		Current Yr to Next Yr	
<b>10 Personal Services</b>			<b>\$ 1,719,607.56</b>	<b>12.27%</b>	
11 (3) Commissioners (Salary - \$400.00/mth)	Annual	\$ 14,400.00	\$ 14,400.00		
12 Director (Contract)	Annual	\$ 141,750.00	\$ 147,525.00		
12 Office Manager	Annual	\$ 96,610.64	\$ 101,640.00		
<del>12 Environmental Ops Manager (Originally Resource Mgr) Eliminated P</del>	Annual				
12 Operations Manager	Annual	\$ 85,768.41	\$ 90,300.00		
12 IT /LIDAR ( <b>New 2025 - used contract services 25-26</b> )	2080	\$ 43.27	\$ 90,000.00		
12 Accountant (New 24 - Eliminated in 25 - <b>Bring back 26</b> )	2080	\$ 26.00	\$ 55,000.00		
12 HR Coordinator (New 2025)	2080	\$ 25.00	\$ 60,000.00		
12 Public Relations Specialist (add position 2023)	2080	\$ 28.00	\$ 62,000.00		
12 Administrative Assistant (Brought back PT in 26)	1040	\$ 22.50	\$ 25,000.00		
12 UAS Coordinator	2080	\$ 39.62	\$ 86,530.08		
12 UAS Pilot (NEW - mid year 2023) - BM	2080	\$ 28.75	\$ 62,790.00		
<del>12 Environmental Coordinator (<b>New 2024-25</b>)</del>	<del>2080</del>	<del>\$ 33.00</del>			
12 Heavy Eqpt Operator Lead - KH	2080	\$ 35.79	\$ 78,165.36		
12 Heavy Equipment Operator - TA	2080	\$ 28.86	\$ 63,030.24		
12 Heavy Equipment Operator - BS	2080	\$ 29.00	\$ 63,336.00		
12 Mechanic - EJ	2080	\$ 30.00	\$ 65,520.00		
12 Lead Mosquito Control Tech ( <b>Make Supervisor 26-27</b> )???	2080	\$ 33.32	\$ 72,770.88		
<del>12 Mosquito Control Tech II - DT (Position eliminated for 25-26)</del>	<del>2080</del>	<del>\$ 27.36</del>			
12 Mosquito Control Tech - Norm	2080	\$ 31.00	\$ 67,704.00		
12 Mosquito Control Tech - BY	2080	\$ 24.56	\$ 53,639.04		
12 Mosquito Control Tech - JR	2080	\$ 23.79	\$ 51,957.36		
12 Mosquito Control Tech (New 2024) - JW	2080	\$ 22.05	\$ 48,157.20		
12 Mosquito Control Tech (New 2024) - Open	2080	\$ 20.00	\$ 43,680.00		
12 Biologist	2080	\$ 30.35	\$ 66,284.40		
12 Biologist Asst (2026 changed to assistant)	2080	\$ 23.00	\$ 50,232.00		
12 Maintenance - ZW	2080	\$ 25.00	\$ 54,600.00		
<b>13 Intern (3) (Remove from budget until 26-27)</b>	1040	\$ 20.00	\$ 20,800.00		
13 Part-Time Mosquito Control Sprayperson LEAD TM	1200	\$ 26.83	\$ 32,196.00		
13 Part-Time Mosquito Control Sprayperson TC	450	\$ 23.00	\$ 10,350.00		
13 Part-Time Mosquito Control Sprayperson DG	450	\$ 22.00	\$ 9,900.00		
13 Part-Time Mosquito Control Sprayperson - Open	450	\$ 19.00	\$ 8,550.00		
13 Part-Time Mosquito Control Sprayperson - Open	450	\$ 19.00	\$ 8,550.00		
<del>13 Part-Time Mosquito Control Sprayperson</del>	<del>450</del>				
12 Salary adjustment			\$ 25,000.00		
14 Overtime			\$ 25,000.00		

Budgeted wages are shown with a 5% increase across the board.

The projected 2027 Social Security cost-of-living adjustment (COLA) is estimated to range between **3.9% and 4.2%**, which is higher than the 2.8% increase retirees received in 2026. For the average retired worker, a 3.9% boost would add about **\$81 per month** to their checks. (June 1, 2026)

Wages on worksheet have not been changed, only additions in yellow.

			FY 2026-2027		
Account	TITLE	Current	Budget	Budget % Changed Current Yr to Next Yr	Carryover
15	Special Pay		\$ 5,000.00		
<b>20</b>	<b>Personal Service Benefits</b>		<b>\$ 1,515,774.80</b>	<b>16.38%</b>	
21	Employer FICA Taxes (7.65%)		\$ 140,000.00		
21.3	Federal Unemployment		\$ 3,000.00		
22	Florida Retirement System		\$ 272,438.80		
23	Insurance - Health, Life, etc		\$ 600,000.00		
	Health		\$ 360,000.00		
	Dental		\$ 21,600.00		
	Vision		\$ -		
	STD		\$ 14,400.00		
	LTD		\$ 15,600.00		
	Life		\$ 4,800.00		
	Supplemental Aflac		\$ 336.00		
24	Insurance - Workers Compensation		\$ 15,000.00		
25	Insurance - Unemployment Compensation		\$ 15,000.00		
26	Retiree Insurance		\$ 8,000.00		
	Health		\$ 40,000.00		
	Life		\$ 5,600.00		
<b>30</b>	<b>Operating Expenses</b>		<b>\$ 756,550.00</b>	<b>47.97%</b>	
31.1	Property Appraiser Fee (Budget participation % from WC Apprais Annual		\$ 125,000.00		
31.2	Tax Collector Fee (Tax Collected Commission 2%)	Annual	\$ 300,000.00		
31.3	Legal, Engineering & Human Resource Services	Annual			
	Legal	Annual	\$ 50,000.00		
31.3	Engineer	Annual	\$ 78,000.00		
	Lobby				
31.3	Commissioners Expense	Monthly \$450	\$ 5,400.00		
31.4	Medical Services	Annual	\$ 5,000.00		
31.5	Professional Service Other				
32	Accounting and Auditing	Annual	\$ 55,000.00		
	Contract - Actuarial Service	Annual			
34	Other Contractual Services	Annual	\$ 30,000.00		
	Contract Cleaning	Annual	\$ 40,000.00		
	Contract - Uniforms	Annual	\$ 20,000.00	Cintas	
	Contract - 1st Aid	Annual	\$ 4,000.00	Cintas	
	Website Domain renewal Streamline - Go Daddy	Annual	\$ 150.00		

Must go to Market on all benefits this year. Showing a 15% increase plus additional employees

			FY 2026-2027		
Account	TITLE	Current	Budget	Budget % Changed Current Yr to Next Yr	Carryover
	IDS and Fire System Montioring	Annual	\$ 10,000.00		
	NetData Consulting	Annual	\$ 30,000.00		
	IPS - Generators	Annual	\$ 4,000.00		
<b>40</b>	<b>Travel &amp; Per Diem</b>		<b>\$ 70,500.00</b>	<b>58.43%</b>	
40.1	Per Diem or Meals		\$ 18,000.00		
40.2	Incidental Travel Expenses		\$ 5,000.00		
40.3	Reimbursement for Use of Private Vehicles		\$ 5,500.00		
40.4	Hotel		\$ 30,000.00		
40.5	Airline		\$ 12,000.00		
	Travel & Per Diem - Other				
<b>41</b>	<b>Communication Services</b>		<b>\$ 17,500.00</b>	<b>-7.89%</b>	
41	Telephone & Internet		\$ 5,000.00		
	Live Oak - Internet		\$ 2,500.00		
41	Cell Phone Service		\$ 10,000.00		
41	Satellite Service (Starlink)				
<b>42</b>	<b>Frieght Serices</b>		<b>\$ 8,000.00</b>	<b>25.00%</b>	
42	Postage (USPS)		\$ 2,000.00		
42	Shipping Charges (FedEx, UPS, etc.)		\$ 6,000.00		
<b>43</b>	<b>Utility Services</b>		<b>\$ 43,500.00</b>	<b>46.76%</b>	
43	Electricity (4 meters)		\$ 30,000.00		
43	Water and Sewer Service		\$ 6,000.00		
43	Waste Disposal Service		\$ 2,500.00		
43	Gas		\$ 5,000.00		
<b>44</b>	<b>Rentals and Leases</b>		<b>\$ 10,000.00</b>	<b>0.00%</b>	
44	Equipment Rentals & Office Rentals				
44	Cylinder & Tank Rental				
<b>45</b>	<b>Insurance</b>		<b>\$ 165,000.00</b>	<b>-1.79%</b>	
45	Various Insurance: Liability, Property, Auto, Crime, Inland Marine, Chemical Pollution, Flood	Drone Flood General Worker's Comp	\$ 5,000.00 \$ 125,000.00 \$ 35,000.00		

			FY 2026-2027		
Account	TITLE	Current	Budget	Budget % Changed Current Yr to Next Yr	Carryover
<b>46</b>	<b>Repair and Maintenance Service</b>		\$ 290,500.00	135.22%	
46.1	Maintenance of Buildings/Grounds (by others)		\$ 5,000.00		
46.2	Repairs - Automotive Equip (by others)		\$ 45,000.00		
46.3	Maintenance of Office Equip (by others)		\$ 1,000.00		
46.31	Software Maintenance of Office Equipment		\$ 200,000.00		
	Drop Vision ARCGis				
	Website QuickBooks				
46.4	Maintenance of Other Equip (by others)		\$ 4,500.00		
	Generator Maintenance				
46.5	Maintenance of Buildings/Grounds (by emps)		\$ 5,000.00		
46.6	Maintenance of Equipment (by emps)		\$ 30,000.00		
<b>47</b>	<b>Printing and Binding</b>		\$ 3,000.00		
47	Brochures/stationary/business Cards, etc.				
<b>48</b>	<b>Promotional Activities</b>		\$ 8,000.00	0.00%	
48	Promotional Expenses				
<b>49</b>	<b>Other Current Charges and Obligations</b>		\$ 6,000.00	0.00%	
49	Bank Fees, Backgrd & driver lic checks				
49.1	Tax Collector (Tags/Registrations)				
49.1	State of Florida (License renewals, etc.)				
49.1	Dept of Community Affairs (Annual Fee)				
49.2	Advertising (spray notifications, open positions, etc.)				
<b>51</b>	<b>Office Supplies</b>		\$ 35,000.00	40.00%	
51	Supplies, Materials, Equipment		\$ 10,000.00		
50.1	Culligan		\$ -		
50.3	Employee Committee		\$ 10,000.00		
51	Office Equipment		\$ -		
51	Replacement Computers		\$ 15,000.00		
<b>52.1</b>	<b>Gasoline, Oil and Lubricants</b>		\$ 64,000.00	28.00%	
52.1	Gasoline (gals)				
52.1	Diesel Fuel (gals)				
52.1	Various oil, grease & Lubricants				

**26-27**  
Software: (\$169,705 Annual Cost)  
Adobe \$600.00  
Frontier Precision \$6,210.00  
Intuit (T-Sheet) \$2,400.00  
Intuit (QB) \$2,800.00  
Grammarly \$144.00  
Leading Edge \$3,400.00  
Canva \$149.90  
Streamline \$5,500.00  
Drone Deploy \$20,000.00  
Lidar \$2,500.00  
ChatGPT \$1,000.00  
Financial Software: \$125,000.00

			FY 2026-2027		
Account	TITLE	Current	Budget	Budget % Changed Current Yr to Next Yr	Carryover
<b>52.2 Chemicals Solvents and Additives</b>			<b>\$ 900,000.00</b>	<b>0.00%</b>	
52.2 Fyfanon EW	Adulticides				
52.2 PermaSease	Adulticides				
52.2 Remoatri	Adulticides				
52.2 Wisdom TC Flowable	Barrier/Aduticides				
52.2 Altosid XR	Larvicides/Storm drains				
52.2 Natular XRT Tablets	Larvicides/Storm drains				
52.2 Altosid P-35 (Drone)	Larvicides				
52.2 Barrier Spray	Larvicides				
52.2 FourstarBTI CRG 40 larvicide	Larvicides				
52.2 Metalarv XRP	Larvicides				
52.2 Natular G30 larvicide	Larvicides				
52.2 VectoBac WDG	Larvicides				
52.2 Vectolex FG	Larvicides				
52.2 Vectolex WDG (case) (Larvicide)	Larvicides				
52.2 VMX Vectomax FG	Larvicides				
52.2 Duplex-G Granular IGR	Larvicides				
52.2 Price Increases/New Product					
<b>52.3 Clothing and Wearing Apparel</b>			<b>\$ 10,000.00</b>	<b>0.00%</b>	
52.3 Misc. Items: Rain Gear, Protective & Safety Items					
52.3 Boots					
52.4 Uniform					
<b>52.4 Miscellaneous Supplies and Incidental Expenses</b>			<b>\$ 63,500.00</b>	<b>35.11%</b>	
52.4 Misc Supplies			\$ 5,000.00		
52.41 Yellow Fly			\$ 5,000.00		
52.42 Mosquito			\$ 6,500.00		
52.43 Ditches			\$ 10,000.00		
52.44 Safety			\$ 4,000.00		
52.4 UAS - Drone			\$ 2,000.00		
52.45 Shop			\$ 15,000.00		
52.47 Chicken (feed & supplies)			\$ 5,000.00		
52.48 Lab supplies			\$ 11,000.00		
52.49 Fish					

			FY 2026-2027		
Account	TITLE	Current	Budget	Budget % Changed Current Yr to Next Yr	Carryover
<b>52.5 Tools and Small Implements</b>			<b>\$ 4,000.00</b>	<b>0.00%</b>	
52.5 Tools & Small Implements					
<b>54 Books, Publications, Subscriptions, Dues and Memberships</b>			<b>\$ 47,700.00</b>	<b>10.93%</b>	
54 FGFOA			\$ 200.00		
54 FMCA Annual Dues			\$ 14,000.00		
54 AMCA Annual Membership & Dues			\$ 14,000.00		
54 FL Association of Special Districts			\$ 14,000.00		
54 Books/Educational Materials			\$ 1,500.00		
54 Newspaper & Magazine Subscriptions			\$ 1,500.00		
54 Chamber of Commerce			\$ 500.00		
54 Misc			\$ 2,000.00		
<b>55 Training</b>			<b>\$ 35,000.00</b>	<b>17.69%</b>	
55 Training					
<b>60 Capital Outlay</b>			<b>\$ 721,700.00</b>	<b>-78.72%</b>	
61 Dag Phase I		26-27	\$ -		
62 DAG Phase IIA					
62 Capital Outlay - Admin Bldg			\$ -		
62 Capital Outlay - Admin Bldg (ODP)		Drone Batteries	\$ 8,000.00		
62 Capital Outlay - Admin Bldg (Unbudgeted)		Lockers	\$ 15,000.00		
63 Capital Outlay - Phase II A - Parking Garage		Incubator	\$ 1,300.00		
64 Capital Outlay - Phase II B - Fleet Maintenance		Camera	\$ 7,000.00		
64 Capital Other	25-26	Golf Cart	\$ 24,000.00		
64	Insectary/Lab Equipment *	Trucks	\$ 220,000.00		
62	Shop Office Furniture	Van	\$ 40,000.00		
64	Kitchen-Shop*	Trailer	\$ 5,000.00		
64	Shop*	Shop	\$ 25,000.00		
64	Lidar Drone	Floor Scrubber	\$ 8,000.00		
64	Precision Drone Batteries	Treatment Drones	\$ 115,000.00		
64	Chicken Coop	Excav	\$ 164,000.00		
64	New Sign	Lab Equipment	\$ 45,000.00		
64		BackPack Blower	\$ 4,400.00		
64	*See additional sheet	Street Sweeper Att	\$ 10,000.00		
	for more information	Mower Head Energreen	\$ 23,000.00		
		Grappler	\$ 7,000.00		

			FY 2026-2027		
Account	TITLE	Current	Budget	Budget % Changed Current Yr to Next Yr	Carryover
66900 Reconciliation Discrepancies					
89 Contingency			\$ 800,000.00	14.29%	
			\$ 800,000.00		
<b>Total Expenditure Budget and Changes</b>			\$ 7,294,832.36	\$ 4.00	
<b>Reserves</b>			\$ 3,325,243.89	213.70%	
0.002 Reserves - Retiree Self-Insurance					
0.001 Reserves - Future Capital Outlay- Land			\$ 1,000,000.00		
0.001 Reserves - Future Capital Outlay- Shop					
0.003 Reserves - Cash Balance carried forward (up to 20%)			\$ 2,025,243.89		
0.004 Reserves - Personal Leave Time			\$ 100,000.00		
0.002 Reserves - Facility Self-Insurance					
0.001 Reserves - Drone Self-Insurance			\$ 200,000.00		
<b>Grand Total Expenditure &amp; Reserves</b>			\$ 10,620,076.25	5.95%	
	<b>Net Income</b>		\$ 0.00		