

# Table of Contents

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas.	2
Espanola Cost per special assessment unit is \$11.76 each, for a total revenue of \$1,350 a year.	2
Rima Ridge Cost per special assessment unit is \$14.62 each, for a total \$2,300 revenue a year.	3
The Flagler County Board of County Commissioners, acting as the Daytona North Service District, has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the Daytona North Service District and empowerment to expend monies for those purposes.	4
The District shall, in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes and raise funds and revenues in any other manner permitted by law within the District, only as shall be necessary to produce sufficient revenues for the special services, facilities and administration.	4
The front foot assessment in Daytona North has remained at \$0.58 per front foot since Fiscal Year 1993.	4

**ESPANOLA SPECIAL ASSESSMENT**

**SPECIAL REVENUE FUND**

Fund 177 Dept 4920	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	BUDGETED FY 19-20	APPROVED FY 20-21	CHANGES +/(-)	COMMENTS
<b>Revenues</b>							
334.61-03	State Grant Mosquito Control	340	0	250	450	200	
361.10-00	Interest	47	140	30	70	40	
325.20-01	Mosquito Control Assessment	1,040	1,177	1,250	1,350	100	
325.20-02	Delinquent Special Assessments	314	174	200	0	(200)	
386.70-00	Excess Fees - Tax Collector	6	7	8	8	0	
398.00-00	Less 5% Statutory Reduction	0	0	(87)	(94)	(7)	
<b>Sub-Total Revenues</b>		<b>1,747</b>	<b>1,498</b>	<b>1,651</b>	<b>1,784</b>	<b>133</b>	
399.00-00	Cash Carry Forward	22,183	23,271	12,322	21,017	8,695	Overall Revenue Increase/Decrease:
<b>TOTAL FUND REVENUES</b>		<b>23,930</b>	<b>24,769</b>	<b>13,973</b>	<b>22,801</b>	<b>8,828</b>	<b>63.18%</b>
<b>Expenditures</b>							
562.34-10	Mosquito Control District	340	0	13,458	22,461	9,003	
562.34-16	Comm Fees - Tax Collector	27	27	30	30	0	
562.34-19	Property Appraiser Fees	206	206	210	210	0	
562.49-18	Bank Analysis Fees	87	57	275	100	(175)	
<b>Total Operating Expenditures</b>		<b>660</b>	<b>290</b>	<b>13,973</b>	<b>22,801</b>	<b>8,828</b>	Overall Expenditure Increase/Decrease:
<b>TOTAL FUND EXPENDITURES</b>		<b>660</b>	<b>290</b>	<b>13,973</b>	<b>22,801</b>	<b>8,828</b>	<b>63.18%</b>

**DEPARTMENT SUMMARY**

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003 the Board agreed to contract services for these new areas known as the West Flagler Mosquito Control District (WFMCD) and the East Flagler Mosquito Control District (EFMCD). Funding is for inspection services, surveillance and truck and aerial spraying. Cost per special assessment unit is \$11.76 each.



**RIMA RIDGE SPECIAL ASSESSMENT**

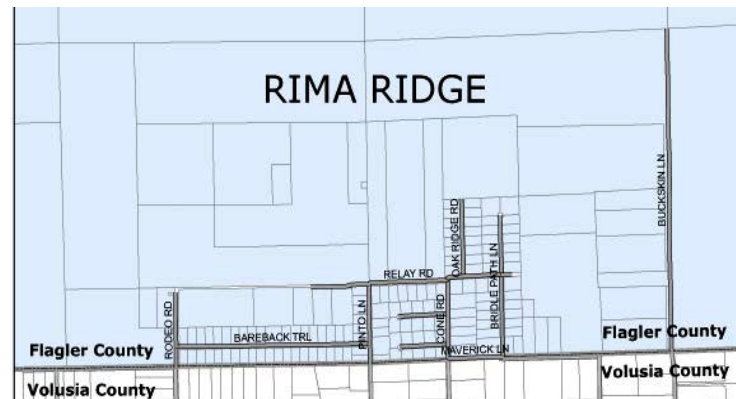
**SPECIAL REVENUE FUND**

Fund 178 Dept 4920	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	BUDGETED FY 19-20	APPROVED FY 20-21	CHANGES +/(-)	COMMENTS
<b>Revenues</b>							
334.61-03	State Grant/Mosquito Control	0	0	400	0	(400)	
361.10-00	Interest	91	272	90	90	0	
325.20-01	Mosquito Control Assessment	2,438	2,436	2,400	2,300	(100)	
386.70-00	Excess Fees-Tax Collector	11	13	15	15	0	
398.00-00	Less 5% Statutory Reduction	0	0	(145)	(120)	25	
<b>Sub-Total Revenues</b>		<b>2,540</b>	<b>2,721</b>	<b>2,760</b>	<b>2,285</b>	<b>(475)</b>	
399.00-00	Cash Carry Forward	35,406	37,594	38,434	42,098	3,664	<b>Overall Revenue Increase/Decrease:</b>
<b>TOTAL FUND REVENUES</b>		<b>37,946</b>	<b>40,315</b>	<b>41,194</b>	<b>44,383</b>	<b>3,189</b>	<b>7.74%</b>
<b>Expenditures</b>							
562.34-10	Mosquito Control District	0	0	7,000	7,000	0	
562.34-16	Comm Fees - Tax Collector	49	49	50	50	0	
562.34-19	Property Appraiser Fees	216	216	250	250	0	
562.49-18	Bank Analysis Fees	87	57	265	150	(115)	
<b>Total Operating Expenditures</b>		<b>352</b>	<b>322</b>	<b>7,565</b>	<b>7,450</b>	<b>(115)</b>	
587.98-11	Designated for Future Use	37,594	39,993	33,629	36,933	3,304	
<b>Total Reserves</b>		<b>37,594</b>	<b>39,993</b>	<b>33,629</b>	<b>36,933</b>	<b>3,304</b>	
<b>TOTAL FUND EXPENDITURES</b>		<b>37,946</b>	<b>40,315</b>	<b>41,194</b>	<b>44,383</b>	<b>3,189</b>	<b>Overall Expenditure Increase/Decrease:</b> <b>7.74%</b>

**DEPARTMENT SUMMARY**

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003, the Board agreed to contract services for these new areas known as the West Flagler Mosquito Control District (WFMCD) and the East Flagler Mosquito Control District (EFMCD).

Cost per special assessment unit is \$14.62 each.



**DAYTONA NORTH SERVICE DISTRICT**

**SPECIAL REVENUE FUND**

Fund 702	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4500/5000		FY 17-18	FY 18-19	FY 19-20	FY 20-21	+ / (-)	
<b>Revenues</b>							
312.30-00	Ninth Cent Fuel Tax	64,011	63,967	65,204	0	(65,204)	
312.40-00	Local Option Fuel Tax	13,271	13,373	13,786	0	(13,786)	
325.20-01	DNSD/Front Foot	224,175	225,997	230,000	230,000	0	Rate \$0.58 per front foot
325.20-02	DNSD Delinquent Front Foot	44,645	34,690	0	0	0	
361.10-00	Interest	14,463	23,602	10,000	15,000	5,000	
386.70-00	Excess Fees-Tax Collector	1,190	1,367	1,500	1,000	(500)	
398.00-00	Less 5% Statutory Reduction	0	0	(16,025)	(12,300)	3,725	
<b>Sub-Total Revenues</b>		<b>361,755</b>	<b>362,996</b>	<b>304,465</b>	<b>233,700</b>	<b>(70,765)</b>	
399.00-00	Cash Carry Forward	874,815	875,898	1,001,049	641,984	(359,065)	<b>Overall Revenue Increase/Decrease:</b>
<b>TOTAL FUND REVENUES</b>		<b>1,236,570</b>	<b>1,238,894</b>	<b>1,305,514</b>	<b>875,684</b>	<b>(429,830)</b>	<b>-32.92%</b>
<b>Expenditures</b>							
513.34-10	Other Contracted Services	2,312	7,579	14,000	14,000	0	
513.34-16	Comm Fees - Tax Collector	5,579	5,214	5,300	5,300	0	
513.34-19	Property Appraiser Fees	3,852	3,846	4,300	4,300	0	
519.43-10	Utilities Expense	10,566	10,417	12,000	12,000	0	
541.31-10	Professional Services	497	563	600	600	0	
541.34-10	Other Contracted Services	0	0	1,500	1,500	0	
541.34-20	Governmental Services	243,126	584,912	300,000	300,000	0	
541.42-01	Postage Expense	0	0	100	100	0	
541.49-14	Landfill Tipping Fees	1,110	382	1,000	1,000	0	
541.49-18	Bank Analysis Fees	216	497	350	500	150	
541.51-10	Office Supplies	0	0	100	100	0	
541.53-10	Road Materials & Supplies	0	0	40,000	40,000	0	
<b>Total Operating Expenditures</b>		<b>267,258</b>	<b>613,410</b>	<b>379,250</b>	<b>379,400</b>	<b>150</b>	
587.98-50	Reserve-Future Capital OL	969,312	625,484	926,264	496,284	(429,980)	
<b>Total Reserves</b>		<b>969,312</b>	<b>625,484</b>	<b>926,264</b>	<b>496,284</b>	<b>(429,980)</b>	
<b>TOTAL FUND EXPENDITURES</b>		<b>1,236,570</b>	<b>1,238,894</b>	<b>1,305,514</b>	<b>875,684</b>	<b>(429,830)</b>	<b>Overall Expenditure Increase/Decrease:</b> <b>-32.92%</b>

**DEPARTMENT SUMMARY**

The Flagler County Board of County Commissioners, acting as the Daytona North Service District, has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the Daytona North Service District and empowerment to expend monies for those purposes. The District shall, in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes and raise funds and revenues in any other manner permitted by law within the District, only as shall be necessary to produce sufficient revenues for the special services, facilities and administration. The front foot assessment has remained at \$0.58 per front foot since Fiscal Year 1993.