

**REGULAR MEETING**

**JUNE 20, 2023**



# 2023 CALENDAR

January-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

March-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

February-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

April-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

June-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

August-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

December-2023						
SUN	MON	TUES	WED	THUR	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Holidays
  Meetings
  Conferences

## Regular Meeting Agenda

Florida Keys Mosquito Control District  
Marathon Office  
503 107<sup>TH</sup> Street, Marathon, FL

**June 20, 2023 2:30 pm (approximate)**

### 1.) Call to Order

### 2.) Roll Call

### 3.) Community Input:

Community Input shall be heard prior to each specified agenda item.

The Board adheres to, and conducts each meeting in accordance with, Robert's Rules of Order. Presentations to the Board are limited to three (3) minutes for each individual speaker and five (5) minutes for the representative of a designated group. Transfer of time between individuals and/or groups is not permitted. Letters submitted to any Commissioner, the Executive Director, Executive Assistant, or any other District employee during a Board meeting will be placed into the record but will not additionally be read into the record at the meeting.

The Board welcomes public input but also must maintain order. Thus, community input is not a time for open dialogue between the Board and the speaker. Speakers should direct their comments to the Board and not to District staff or other audience members. Speakers should not expect Commissioners or staff to answer or respond to questions during community input. If appropriate, the Board may request the issue be added as a discussion item at a future District Board meeting. Furthermore, all speakers agree to abide by FKMCD's Code of Conduct Policy and Procedures Governing Meetings, Hearings, and Community Input, as adopted through Resolution 2021-02.

Any person who wishes to make public comment during this meeting may be heard by the Board, through the Board Chair, on any proposition before the Board by either (1) complete and provide the supplied community input card or inform the Clerk/Executive Assistant to the Board, specifying the agenda item; or (2) when remote means for input is allowed by the Board, calling 305-292-7190 or emailing the Clerk/Executive Assistant (currently [ddarias@keysmosquito.org](mailto:ddarias@keysmosquito.org)) no later than 11:00 am on June 20, 2023. If attending remotely, you must remain available by phone from the hours of 1:00pm to 3:00pm.

### 4.) Consent Agenda

All items listed as Consent Agenda items are considered routine and non-controversial by the FKMCD Board and will be approved by a single motion. There will be no separate discussion of these items. Prior to this meeting, Board Members have had the opportunity to review each of these items and may request that any item be moved to an Action Item for individual consideration.

a.) **Minutes** of the May 23, 2023 Audit Committee Meeting **Pg. 6**

b.) **Minutes** of the May 23, 2023 Budget Process Workshop **Pgs. 7-8**

c.) **Minutes** of the May 23, 2023 Regular Meeting **Pgs. 9-11**

**5.) Approval of Agenda**

**6.) Treasurer's Report**

**7.) Attorney's Report**

**8.) Director's Report** Pgs. 15-25

**9.) Items for Board Discussion**

- a.) Performance Review, The Balmoral Group (Leal)
- b.) Ethics Training (Goodman)

**10.) Items for Board Review and Action:**

- a.) Financial Reports (Holden)
  - I. Budget Analysis Pgs. 29-33
  - II. District Finances Pg. 34
  - III. Cash Disbursements through May 2023 Pgs. 35-38
- b.) Resolution 2023-13 Accepting the Financial Statements and Audit for Fiscal Year 2021-2022 Pgs. 39-84
- c.) Resolution 2023-14 Amending Administrative Policy Manual Pgs. 85-98
- d.) Resolution 2023-15 Repealing, Restating, and Adopting Personnel Manual Pgs. 99-209

**11.) Good of the Order**

**12.) Meeting Adjourned**

# *Item 4*

## Approval of Minutes

**Audit Committee Meeting Minutes**

**Florida Keys Mosquito Control District**

Marathon Office

503 107<sup>th</sup> Street Marathon, FL 33050

**May 23, 2023 1:00 pm**

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on May 23, 2023 at the FKMCD Marathon office.

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

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

**Invited Guests Present:** Jim Hill, Oropeza & Parks was on the phone.

**Community Input:** None

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

**Items for Board Discussion:**

**6a.) 2021-2022 Audit Presentation** – Bruce Holden, Director of Finance indicated he was winding up the lease query needed for the audit and he emailed a few queries to the auditors regarding the Marathon Airport Lease. He just got the answer, and tomorrow he'll complete working on the lease query and submit it to the auditors. Jim Hill, Oropeza & Parks says he will be presenting to the Board at the June 20th meeting. The financial statements should be distributed over the next two weeks, and he doesn't anticipate any difficulties in meeting the state deadline at the end of the month. Jim Hill and Chairman Goodman briefly discussed how to keep our money secure.

**Items for Board Review and Action:** None.

**Good of the Order:** Commissioner Goodman discussed the next audit committee meeting date, which will be June 20<sup>th</sup>.

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*

---

*Jill Cranney, Chairman*

---

*Thomas McDonald, Secretary-Treasurer*  
For additional information, please refer to [www.keysmosquito.org](http://www.keysmosquito.org).

## Budget Process Workshop Minutes

Florida Keys Mosquito Control District  
Marathon Office  
503 107<sup>TH</sup> St. Marathon, FL 33050

May 23, 2023 1:18 PM

The Board of Commissioners of the Florida Keys Mosquito Control District held a Budget Process Workshop on Tuesday, May 23, 2023.

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

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

**GUESTS PRESENT:** *None*

**APPROVAL OF AGENDA:** *Chairman Goodman asked the Board if there were any corrections or additions to the agenda, having none, the agenda was unanimously approved.*

Chairman Goodman announces the purpose of this workshop is to discuss the Florida Keys Mosquito Control District budgeting and purchasing processes.

**DISCUSSION:** The annual budgeting process document, which outlined the timelines and procedures required for preparing the FKMCD's annual budget, was first reviewed by Bruce Holden, Director of Finance. He then turned to the FKMCD purchasing policies since the Board had no further questions about that document. He discussed a few upcoming adjustments, such as the e-verify policy and the timeframe and procedures for the bid procedure. The entire purchase order process—from requisition through payment—was then covered in full. After going over the department budget worksheet with the board, Bruce discussed how each category is broken down by department and how they keep track of their annual costs.

Commissioner McDonald asked that each of them receive an email with the spreadsheet so they can examine it in detail. He stated that he would like to see the capital budget and the strategic plan budget included in the budget along with a timeline and an anticipated cost that would be evaluated annually. Director Leal mentioned that we use our reserve funds to pay for significant items, but in the future we can start adding purchases over \$100,000. The possibility of having another local entity audit our procedures was raised by Commissioner McDonald. The Board then briefly discussed how to implement the modifications proposed during the workshop. The documents mentioned today are likely to be added to the administrative procedures manual, Director Leal said, so they can be reviewed annually. The Board will be presented with a revised version of the Purchasing policy next month. Before we start our budget process, Chairman Goodman asked that we do this workshop every year to evaluate our procedure.

**ADJOURN:** There being no further business to come before the Board, the workshop was adjourned.

*Respectfully submitted,*

---

*Andrea Leal  
Executive Director*

*Board of Commissioners  
Florida Keys Mosquito Control District*

---

*Phillip L. Goodman, Chairman*

---

*Thomas McDonald, Secretary-Treasurer*

*For additional information, please refer to [www.keysmosquito.org](http://www.keysmosquito.org).*

*DRAFT*



## Regular Meeting Minutes

Florida Keys Mosquito Control District  
Marathon Office  
503 107<sup>th</sup> Street Marathon, FL 33050

May 23, 2023 1:55 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held a Regular Meeting on May 23, 2023 at the FKMCD Marathon office.

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

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

**Invited Guests Present:** None

**Community Input:** None

**Approval of Consent Agenda:** A motion was made by Commissioner McDonald, seconded by Commissioner Zuba and passed unanimously to approve the consent agenda.

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

**Treasurer's Report:** Tom McDonald, Secretary/Treasurer, advised he had nothing to discuss.

**Attorney's Report:** The Board was informed by Board Attorney Dirk Smits that they must submit Form 1, which will be sent to each of them by Joyce Griffins. The implementation of House Bill 199, which mandates that all board members complete ethics training every year, is scheduled for July 1st, 2023. The subject will be raised once more at the following meeting after they explored the choices for taking the training with Dirk.

**Director's Report:** Executive Director Andrea Leal began with her monthly update on district operations. She informed the board that no locally acquired diseases transmitted by mosquitoes have been observed in the Keys. Due to rain and west winds, Salt March mosquito levels in April were the highest we've seen in a decade. Due to these figures, the FKMCD treated about 11,000 acres by means of three (3) aerial adulticide missions in the Upper Keys and twenty-eight (28) truck adulticide missions throughout the Keys. For the month of April, service requests for fog trucks and inspections were also higher than usual, as were aerial granular larvicide missions. She further advised that we try to clean up troublesome areas with the assistance of the Monroe County Health Department. Director Leal was asked by Chairman Goodman to inform the commissioners of the five (5) problem areas they will be concentrating on.

Neil McMichael, who had served as the ULV Coordinator for 8 years, was acknowledged by Director Leal on his recent retirement. Both ULV truck operators and this position are being actively recruited for. Edgar Delacerda is working with us part-time until mid-July when he joins us full-time in the position of Director of Aerial Operations.

The District participated in Washington Days and had productive meetings with Congressmen Gimenez and Congressmen Bilirakis. Bruce Holden, director of finance, gave a brief report on the FL Class account, which had a yield of 4.99 percent in April and a balance of \$9.127 million. Director Leal remarked that Roberto, Bob, Bob, and Joe—our complete team of auto mechanics—had collaborated to earn the District the National Institute for Automotive Service Excellence's Blue Seal of Excellence.

***Items for Board Discussion:***

**9a.) Performance Review, The Balmoral Group** - Andrea Leal, Executive Director, advised she turned in all of their information requested and we have not had any further updates. She is hoping to be able to review the draft report before June 12<sup>th</sup>.

**9b.) Legislative Update** - Dirk Smits, Board Attorney covered this matter during his Attorney report.

**9c.) Stability of Public Funds** - Bruce Holden, Director of Finance reviewed house bill 280.17 with the Board and the rating of FL Class. Chairman Goodman requested that Bruce let them know at the next meeting if FL Class is a certified depositor.

***Items for Board Review and Action:***

**10a.) Financial Reports** – The Director of Finance, Bruce Holden, delivered an update on the monthly budget analysis and reviewed the state and local accounts. *A motion was made by Commissioner Pinder, seconded by Commissioner Zuba, and passed unanimously*, confirming the Board received the financial information from April of 2023 and the Board requests it be submitted for audit at the appropriate time.

**10b.) Set the Tentative Budget and Final Budget Hearing Dates** - Bruce Holden, Director of Finance, discussed the budget hearing dates set by the Monroe County School Board and Monroe County government. After some discussion, the FKMCD tentative budget hearing was scheduled for September 5, 2023 at 5:05pm. The FKMCD final budget hearing was scheduled for September 19, 2023 at 5:05pm. *A motion was made by Commissioner Zuba and seconded by Commissioner McDonald, and passed unanimously* to approve the hearing dates.

***Good of the Order:***

- Chairman Goodman discussed the next meeting of the Board to be held on June 20, 2023 at 1pm, and advised the Board there would be an Audit Committee Meeting, Regular Meeting and Budget Workshop.

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*

---

*Thomas McDonald, Secretary-Treasurer*

*For additional information, please refer to [www.keysmosquito.org](http://www.keysmosquito.org).*

*DRAFT*

# *Item 6*

## Treasurer's Report

# *Item 7*

## Attorney's Report

# *Item 8*

## Director's Report

# June 2023 Director's Report

## State of Florida Mosquito-Borne Disease Update (as of 06/10/2023)

1. Monroe County (2023)
  - a. Dengue: 0 local, 1 travel-related
2. All of Florida (2023)
  - a. Dengue: 2 local (Miami-Dade), 84 travel-related (53 in Miami-Dade)
  - b. Zika: 0 local, 0 travel-related
  - c. Chikungunya: 0 local, 0 travel-related
  - d. West Nile Virus: 0 human cases
  - e. Eastern Equine Encephalitis: 0 human cases
  - f. Malaria: 1 local (Sarasota); 22 travel-related
3. Manatee, Orange, Polk, and Sarasota counties are currently under a mosquito-borne illness advisory. Miami-Dade County is currently under a mosquito-borne illness alert.

## Operations Summary

1. Adult Mosquitoes
  - a. Salt Marsh mosquito numbers lower than historical average throughout the Keys in May.
  - b. No aerial adulticide missions were conducted in May.
  - c. Twenty-nine (29) truck adulticide missions were conducted in the Lower and Upper Keys in May, treating approximately 10,300 acres.
  - d. *Aedes aegypti* numbers did not exceed our adulticide action thresholds throughout the Keys in May.
2. Larval Mosquitoes
  - a. Twenty-five (25) aerial granular larvicide missions were completed in May, treating approximately 8,400 acres; this is above the historical average for May.
  - b. One (1) aerial liquid larvicide mission was conducted in Key West in May.
  - c. Twelve (12) ground liquid larvicide missions were conducted in May, treating approximately 1,400 acres.
3. Service Requests received (362) were below the historical average for May, majority of which requesting a fog truck or inspection.

## Community Outreach/Education

1. Community Events/Outreach/Speaking Engagements
  - a. Upper Keys Rotary (6/20/23)
  - b. Hemingway Days Caribbean Street Fair (7/22/23)
2. Media/News Releases
  - a. Weekly Radio, US 1
  - b. PEIO-FMCA joint release marking National Mosquito Control Awareness Week being prepared for Distribution week of June 18-23.
  - c. FKMCD Targeted Social Media Posts for National Mosquito Control Awareness Week.
  - d. Phil Goodman Interview on US1 Evening Edition, 6/9/23

## Human Resources

1. New Hires (Internal Movement)
  - a. Rosalina Rivera, ULV Coordinator
  - b. Emily Gardner, Upper Keys Office Coordinator
  - c. Monica Grodzinski, Fiscal Assistant
2. Resignations
  - a. Andrew Roltsch, Fiscal Assistant (6/20/23)

3. Current Openings
  - a. Field Inspector (3 Lower Keys, 1 Middle Keys): accepting applications and conducting interviews
  - b. ULV Truck Operations: recruiting in all three locations

## Other Items

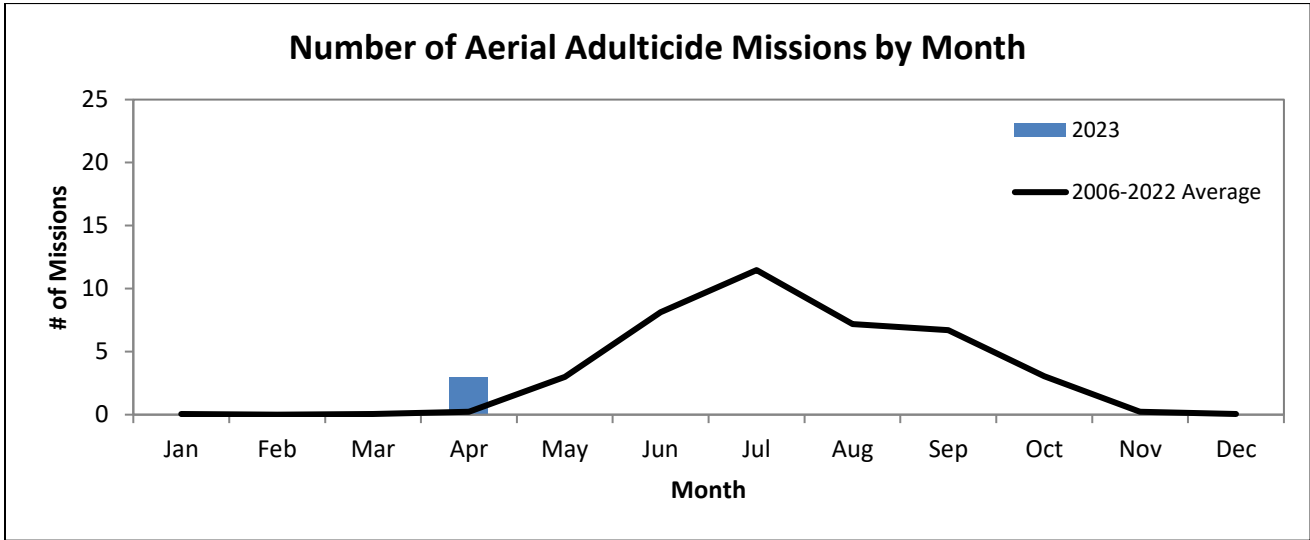
1. Travel/Training
  - a. WALs Vectobac WDG Truck Training (Marathon, FL): 5/24/23
    - Valent Representatives, Katie Williams and Candace Royals
  - b. H125 Flight Training (Dallas, TX): 6/4/23 – 6/10/23
    - Justin Knowles
2. Research
  - a. Landing Rate Count vs. BG Counter: ongoing
  - b. ReMoa Tri Truck Trials: 5/24/23
  - c. Permethrin Truck Trials: 6/7/23
3. FMCA Legislative Committee Meeting: 6/6/23
4. FKMCD-Oxitec Project
  - a. Steering Committee Meeting: 6/8/23
5. Next meeting's Invited Speaker on Protecting District Assets
6. Investment Update
7. After Action Items/Future Board Items
  - a. Audit Committee Charter and Annual Review, September 2023
  - b. Procedure for Audit Committee for Budget and Operations Review, September 2023
  - c. Administrative Policy Manual Annual Review, December 2023
  - d. Budgetary Process Annual Review, May 2024



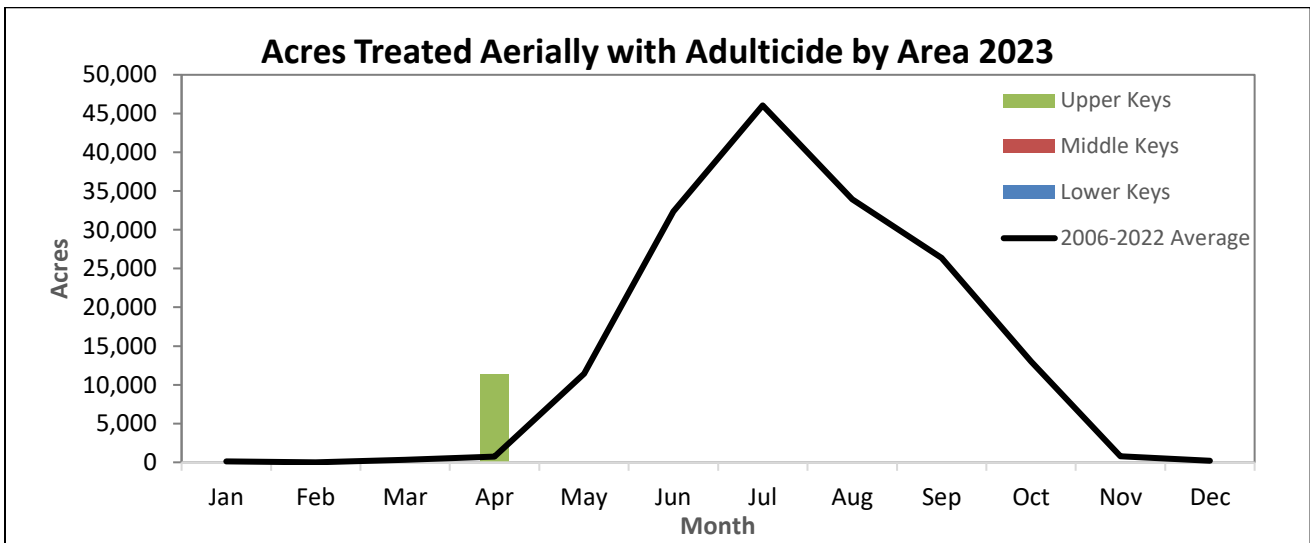
# Florida Keys Mosquito Control Operations Report

(Adjusted through June 2, 2023)

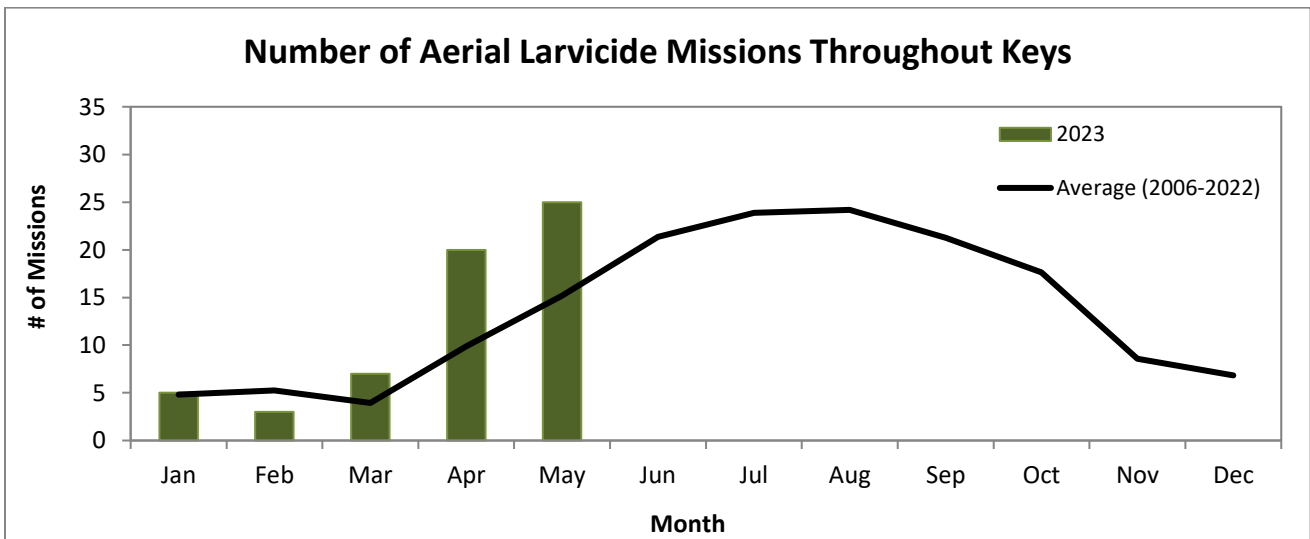
## Aerial Adulticiding Missions in May 2023: 0



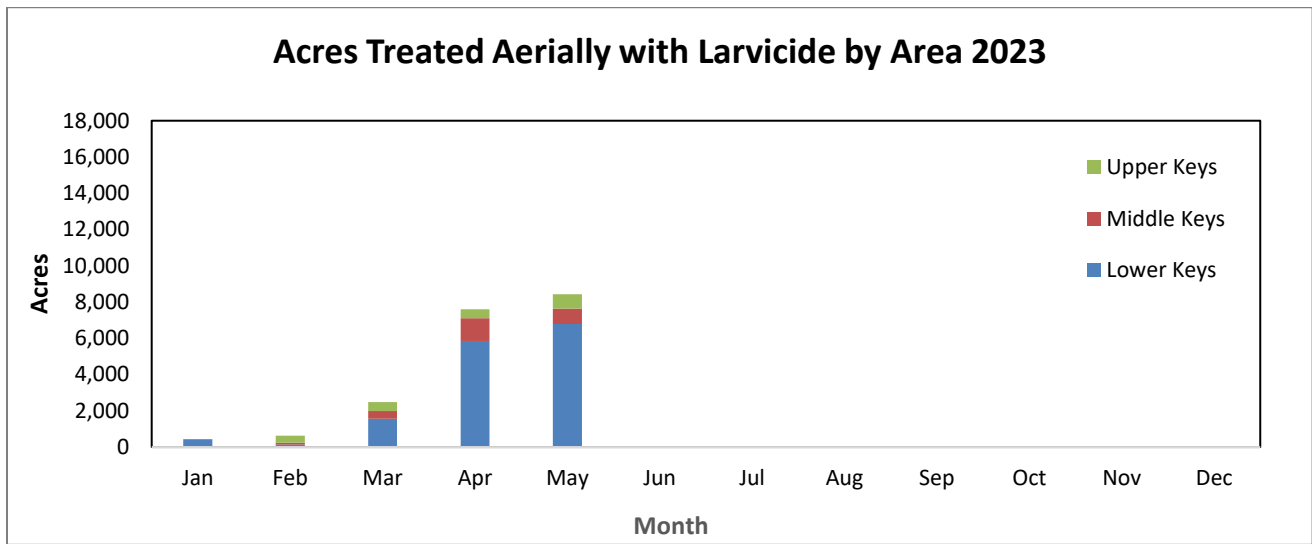
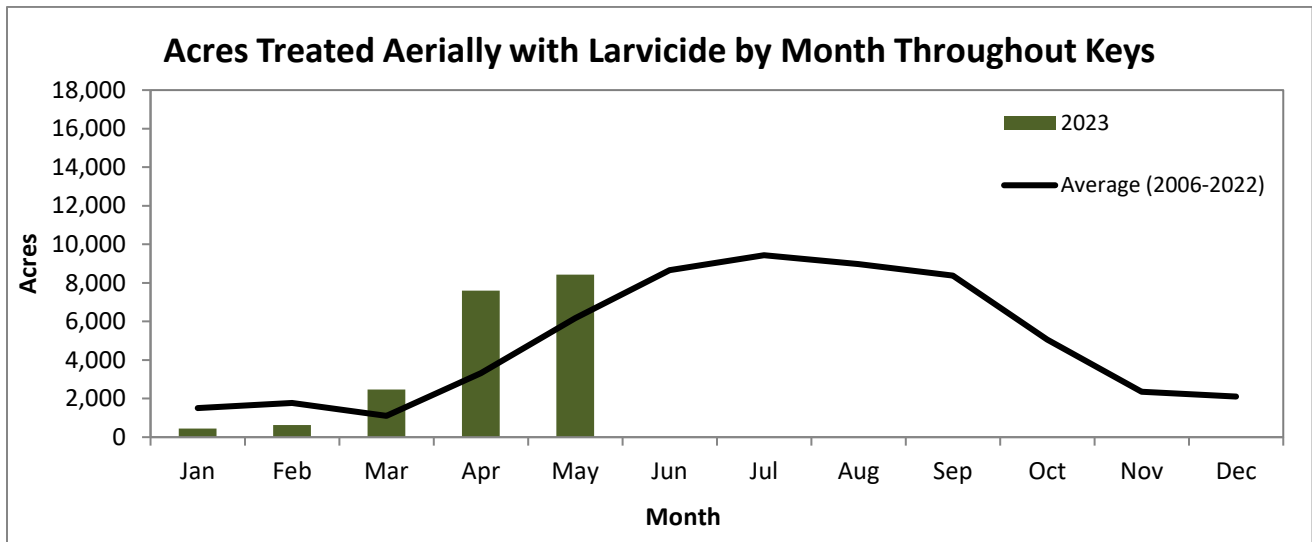
## Aerial Adulticiding Acreage in May 2023: 0



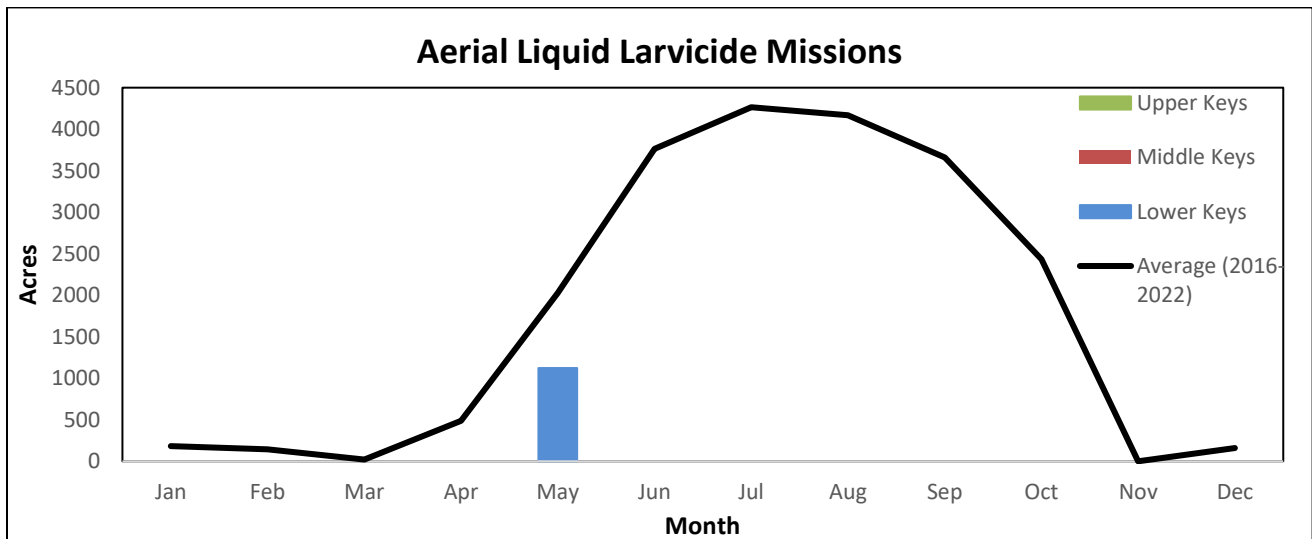
## Aerial Granular Larviciding Missions in May 2023: 25



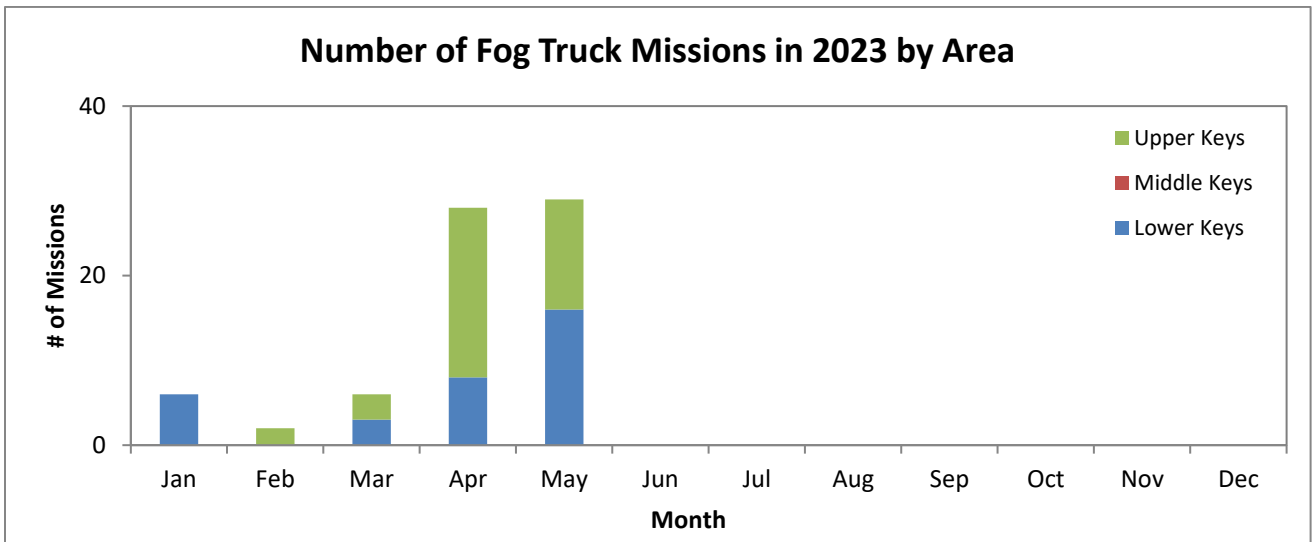
**Aerial Granular Larviciding Acreage in May 2023: 8,426**



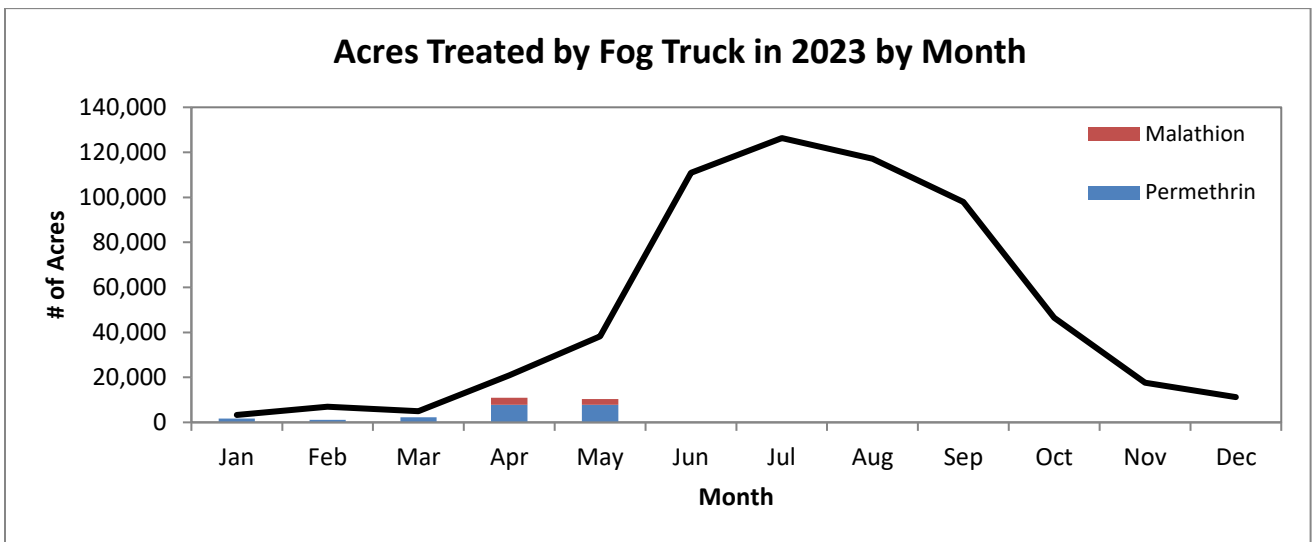
**Number of Aerial Liquid Larviciding Missions in May 2023: 1**



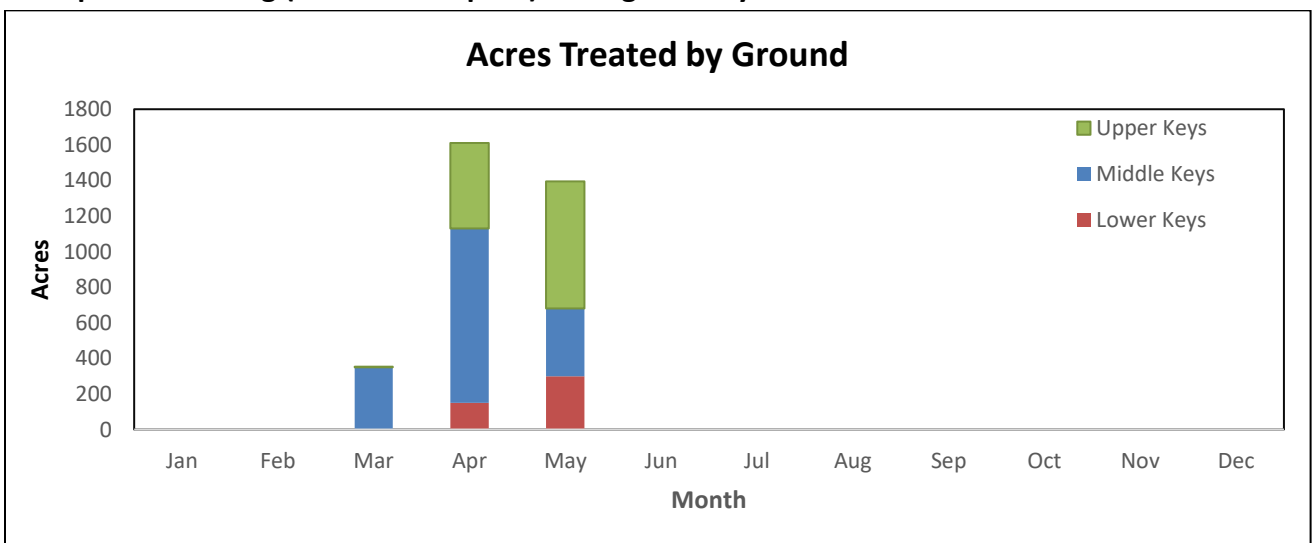
**Ground Adulticiding (Trucks) Missions in May 2023: 29**



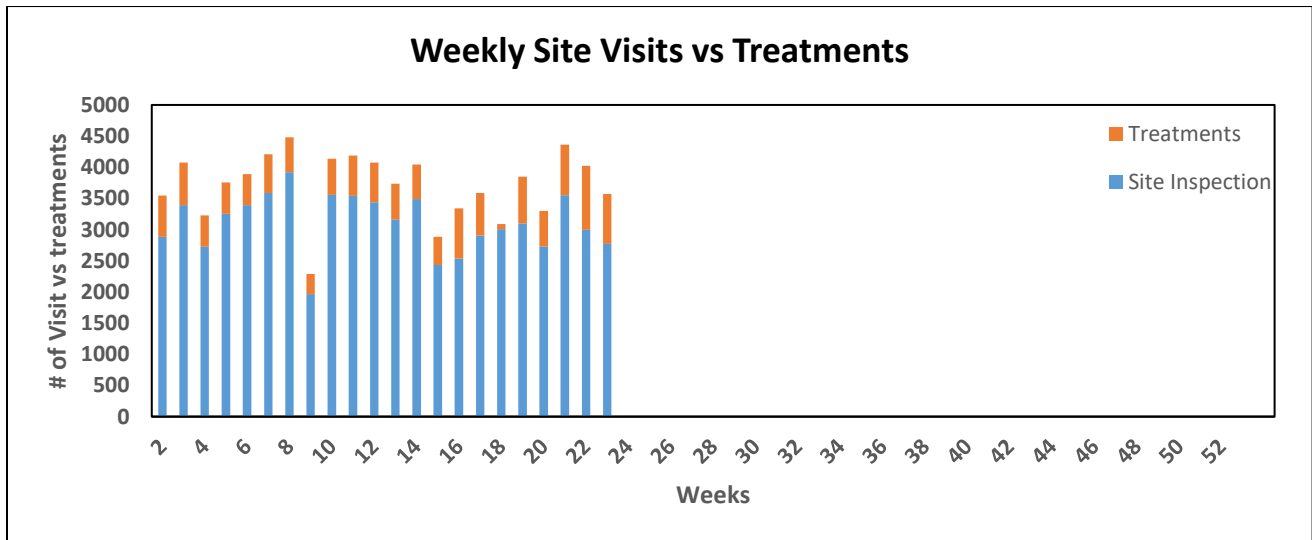
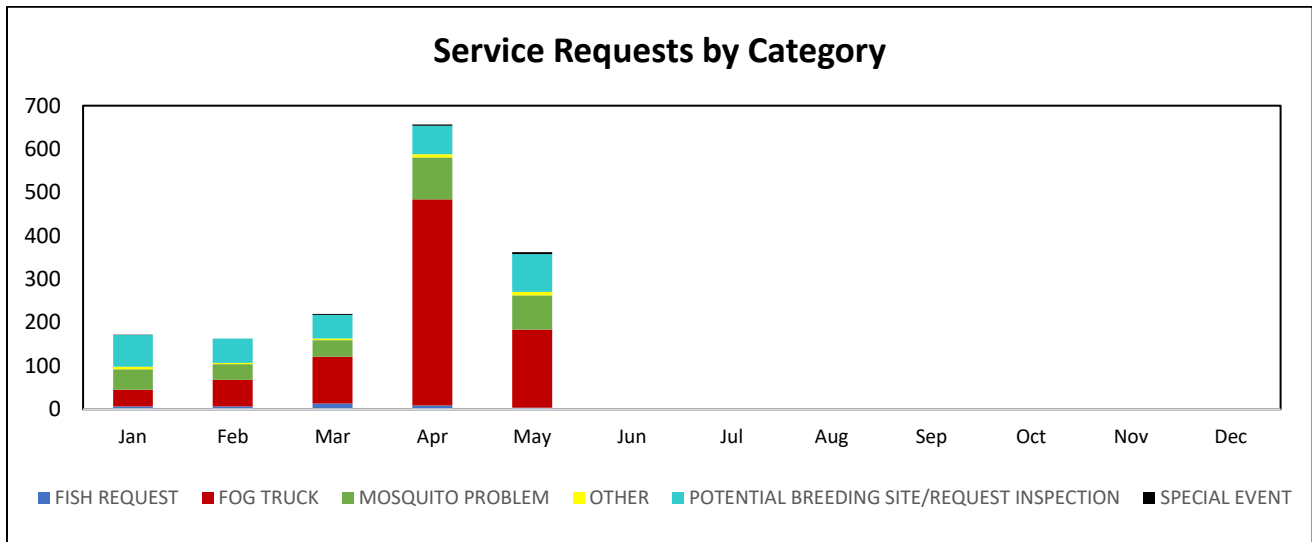
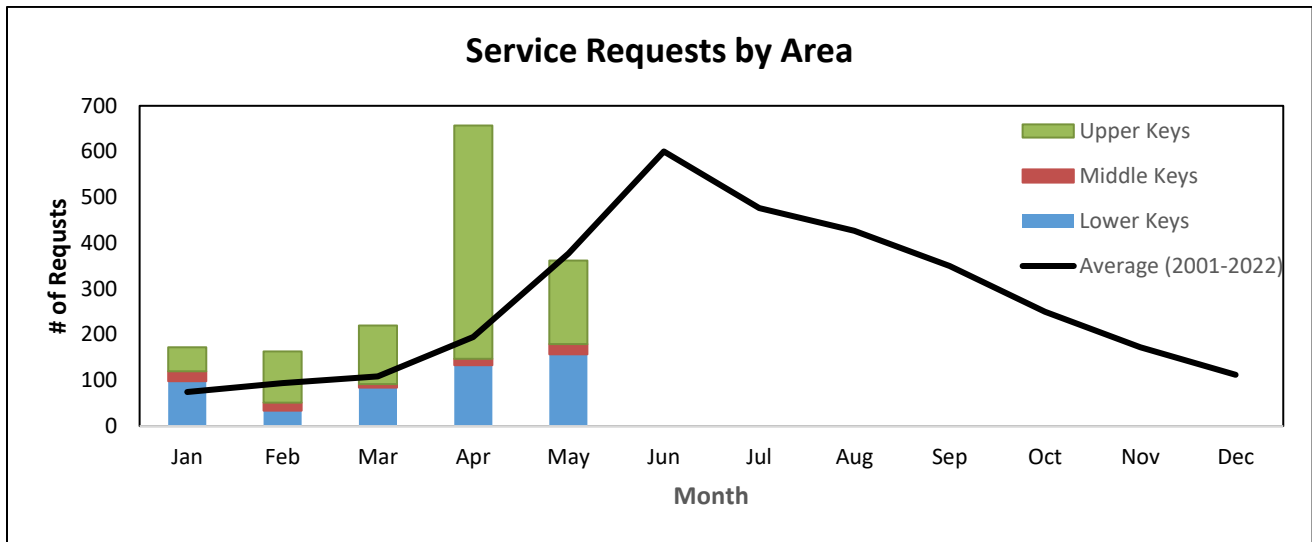
**Ground Adulticiding (Trucks) Acreage in May 2023: 10,319**



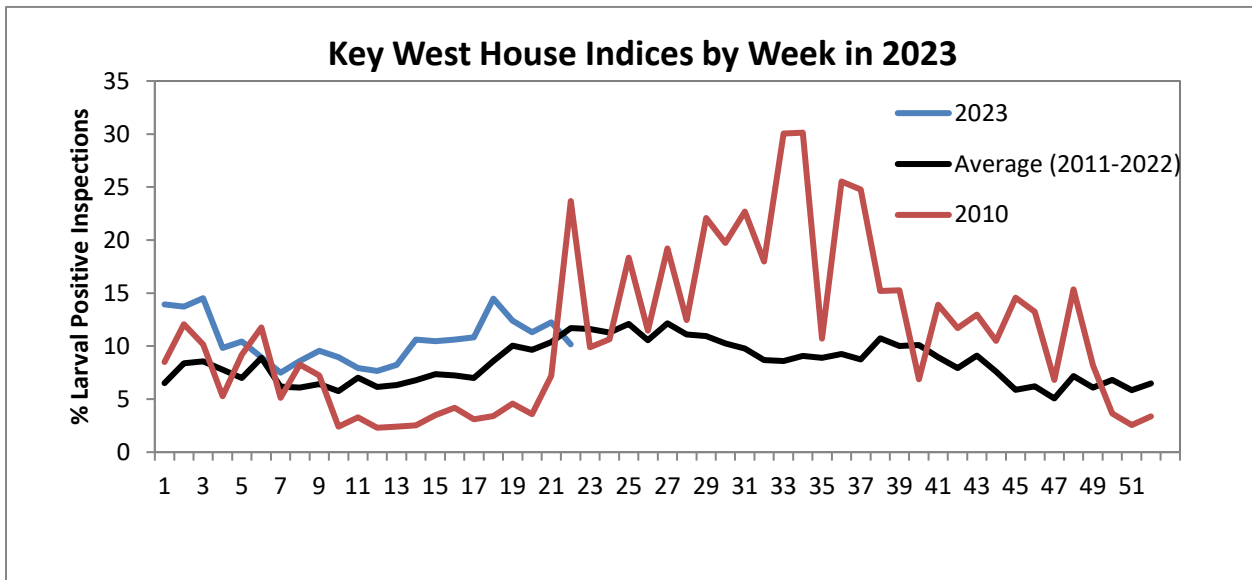
**Ground Liquid Larviciding (Truck & Backpack) Acreage in May 2023: 12 trucks**



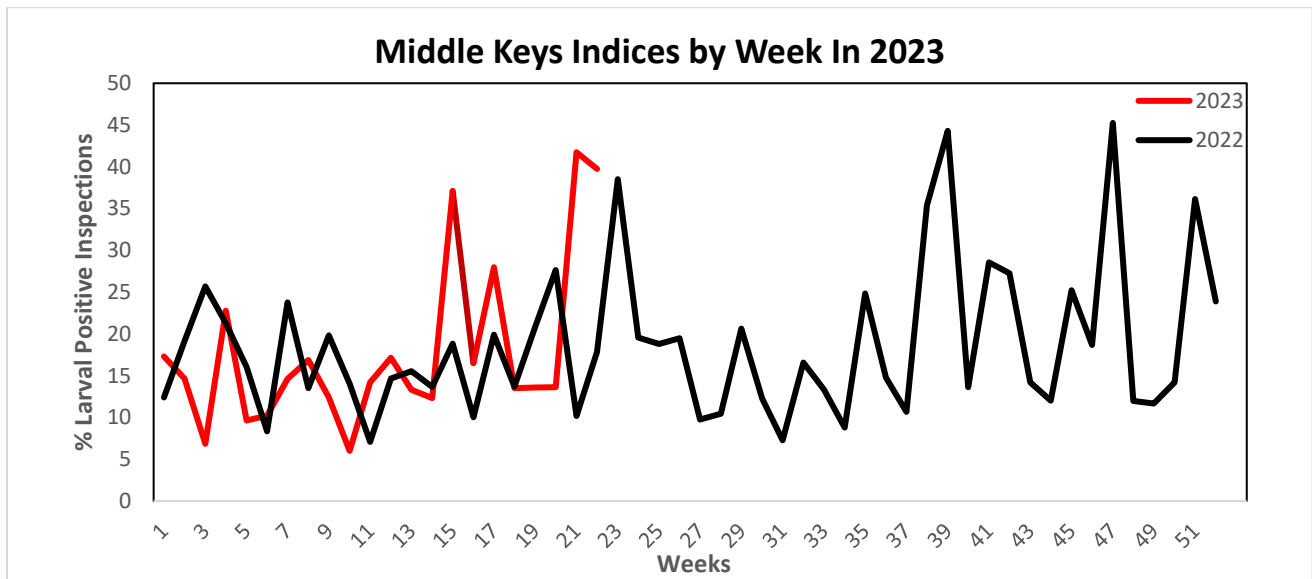
**Total Service Requests for May 2023: 362**



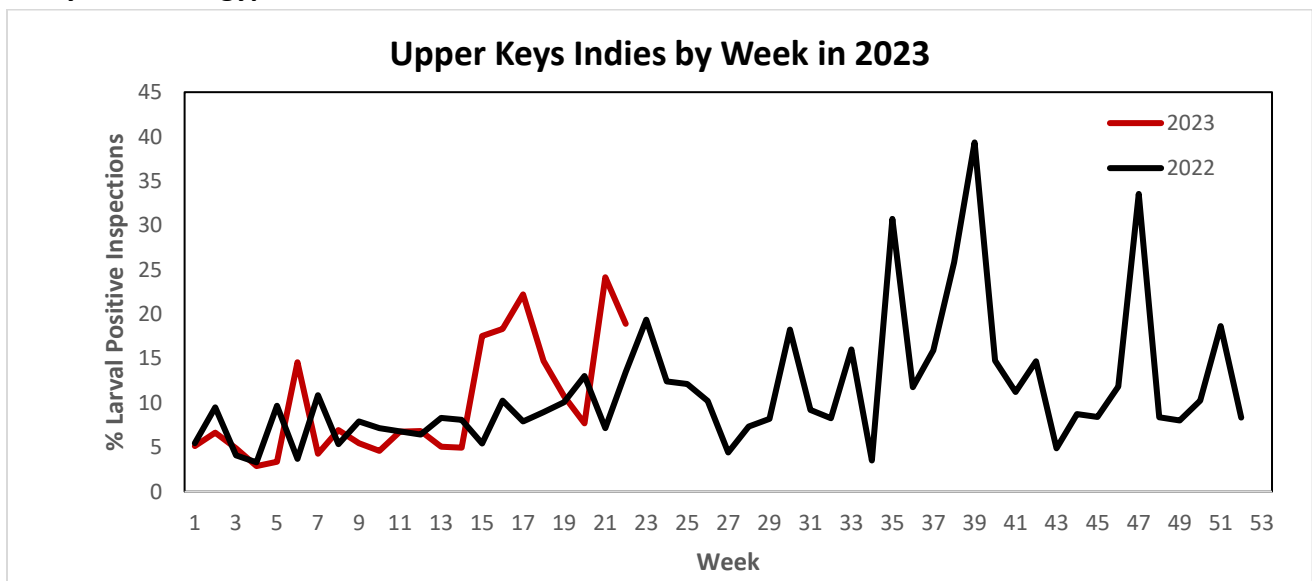
**Key West *Aedes aegypti* Larval Information:**



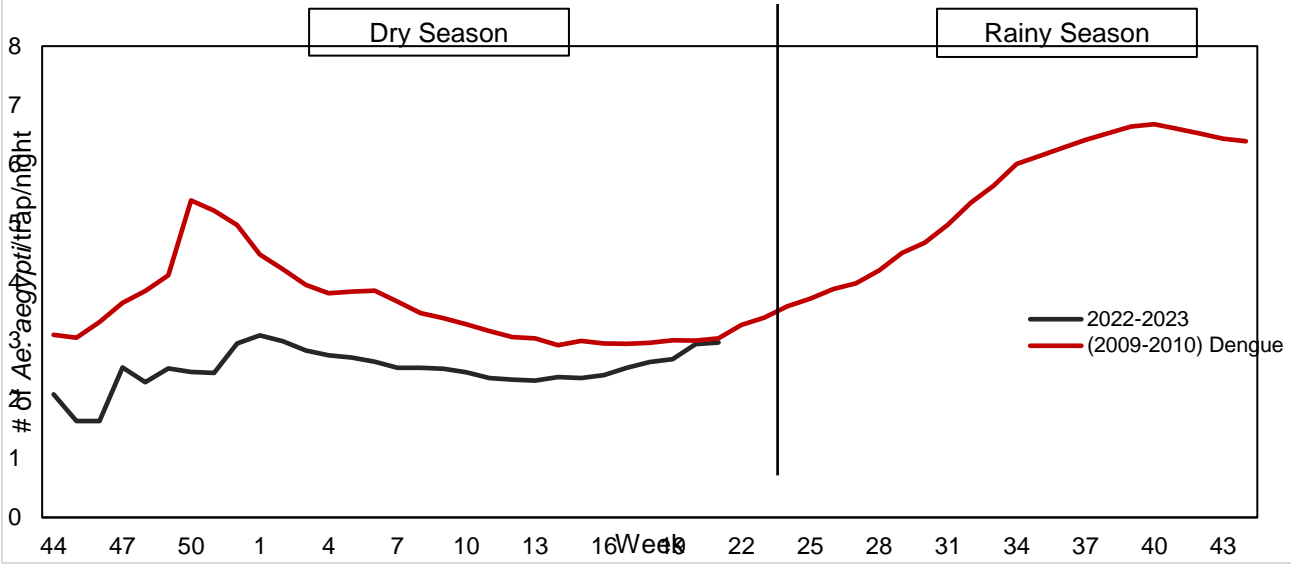
**Middle Keys *Aedes aegypti* Larval Information:**



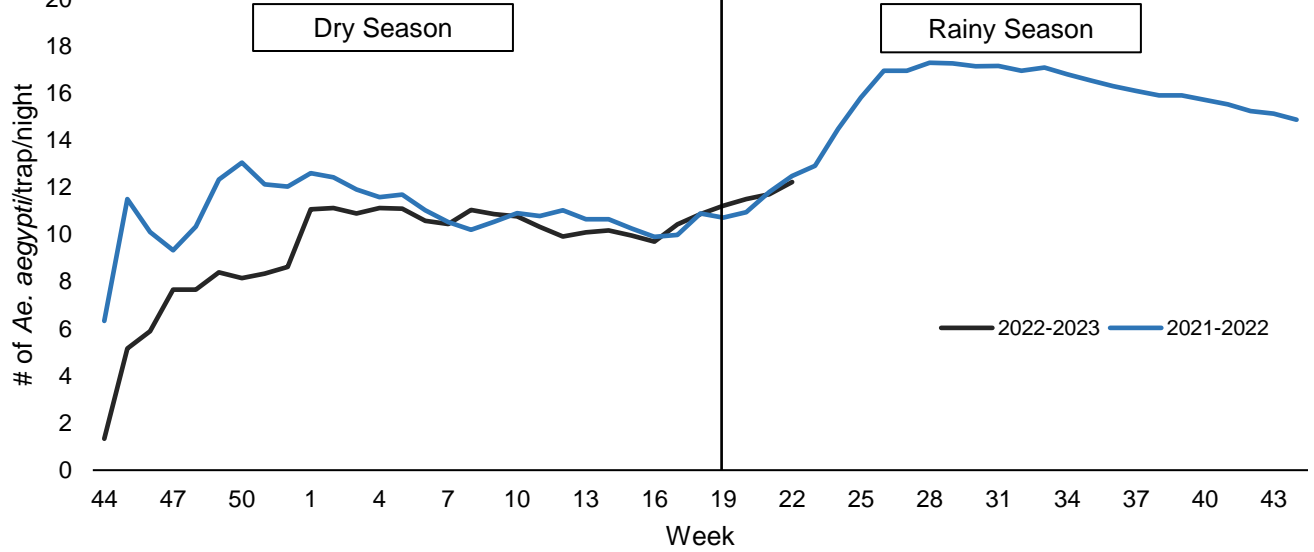
**Upper Keys *Aedes aegypti* Larval Information:**



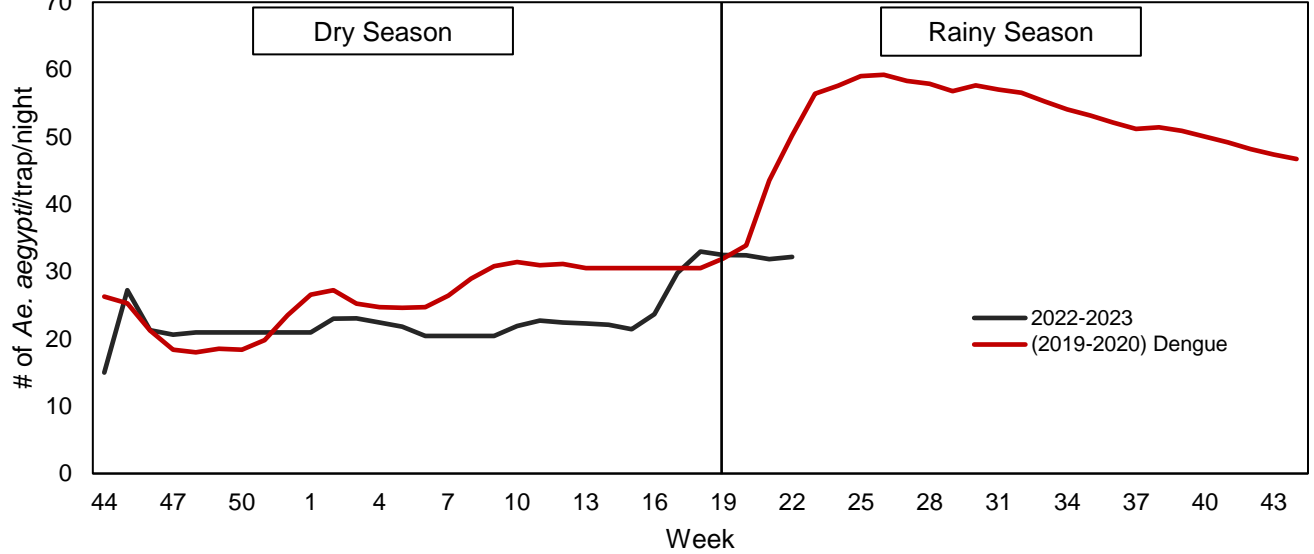
Key West *Aedes aegypti* Cumulative Average



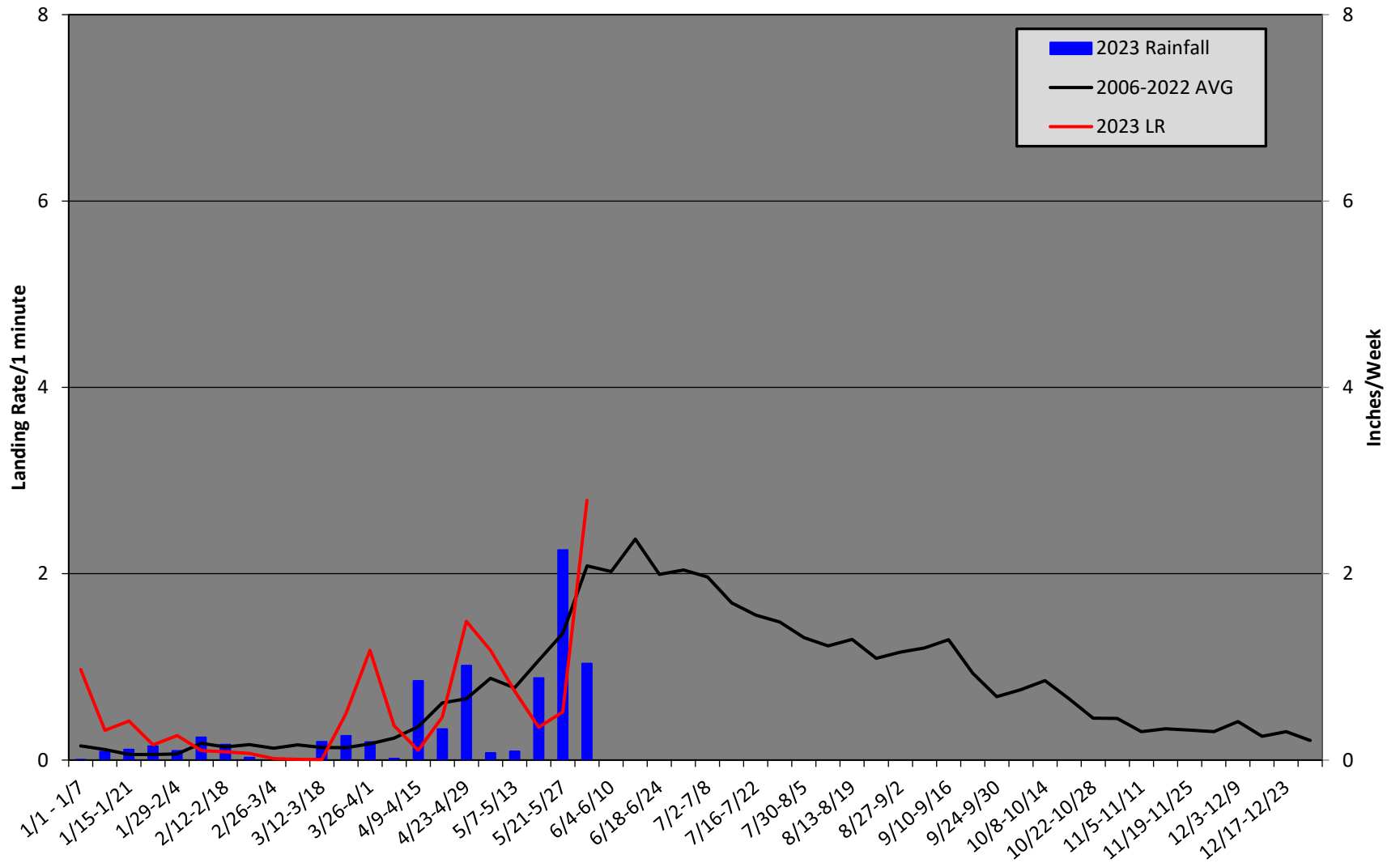
Marathon *Aedes aegypti* Cumulative Average



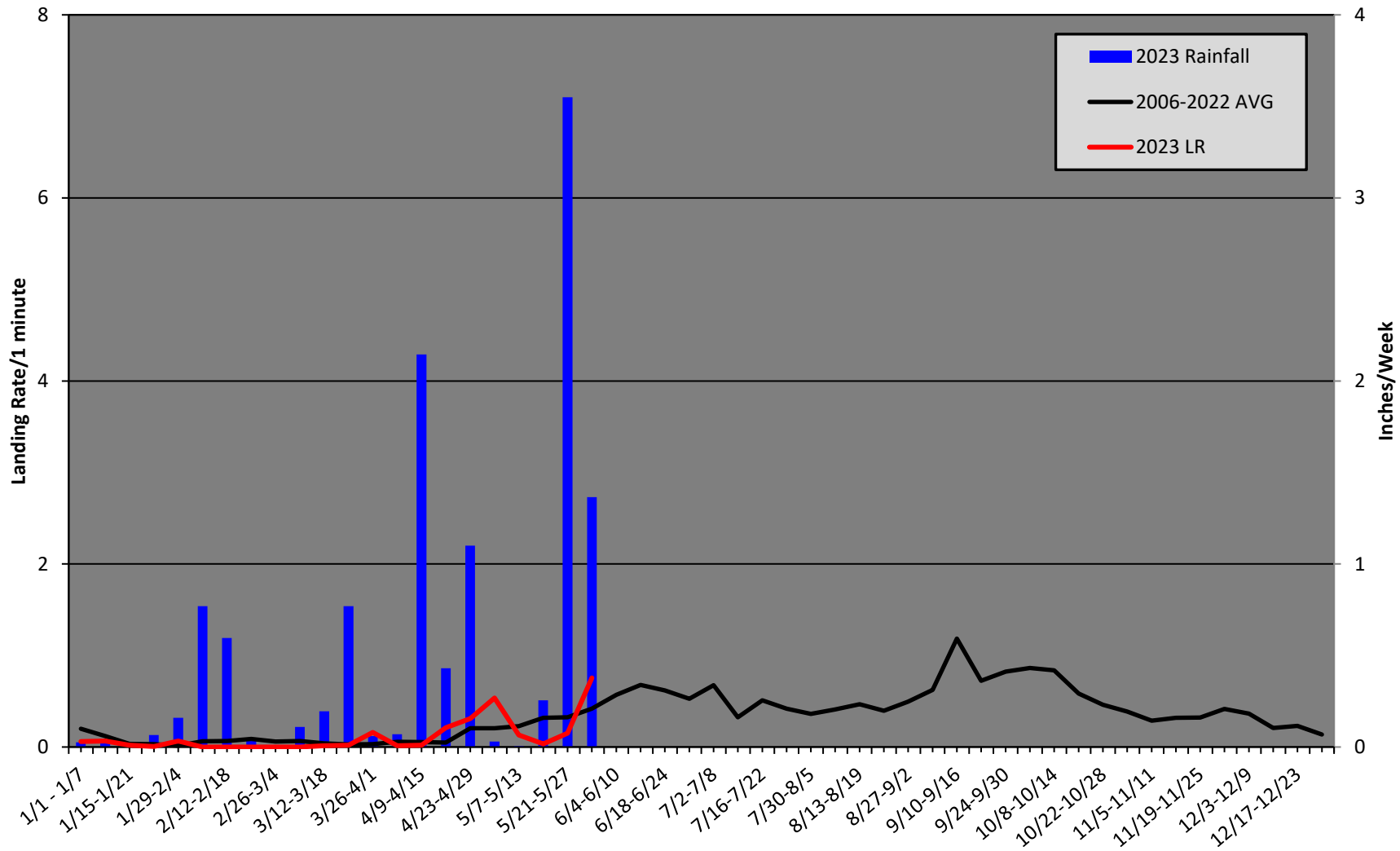
Key Largo *Aedes aegypti* Cumulative Average



## Lower Keys: Saddlebunch to Bahia Honda Average Landing Rate Counts and Rainfall

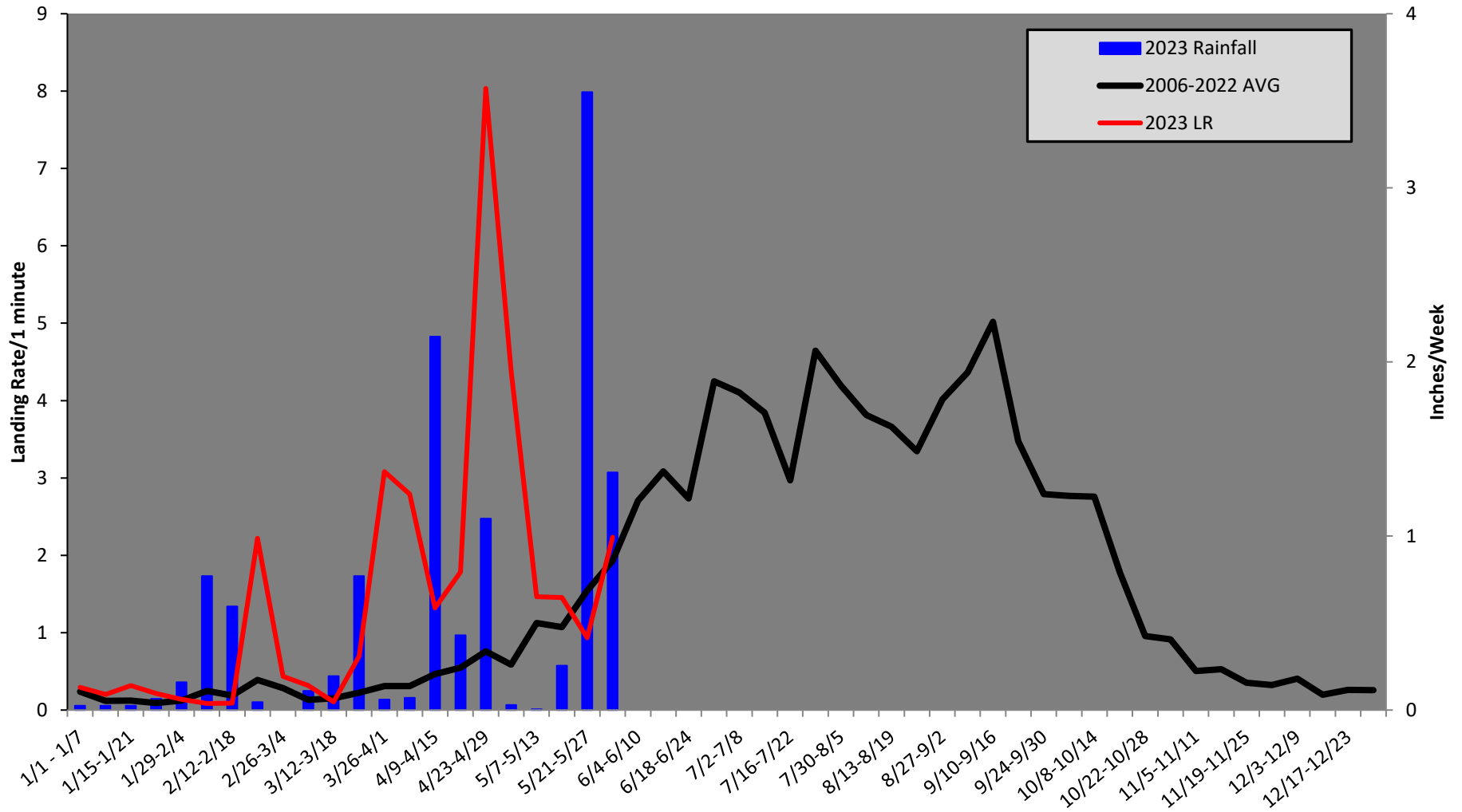


## Middle Keys: Vaca Key to Lower Matecumbe Average Landing Rate Counts and Rainfall





## Upper Keys: Upper Matecumbe to Upper Key Largo Average Landing Rate Counts



# *Item 9a*

## Performance Review, The Balmoral Group

# *Item 9b*

## Ethics Training

# *Item 10a*

## Financial Reports

Budget Analysis

District Finances

Cash Disbursements

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
MONTHLY BUDGET ANALYSIS  
FISCAL YEAR 2022-2023  
MAY 2023**

**STATE FUND**

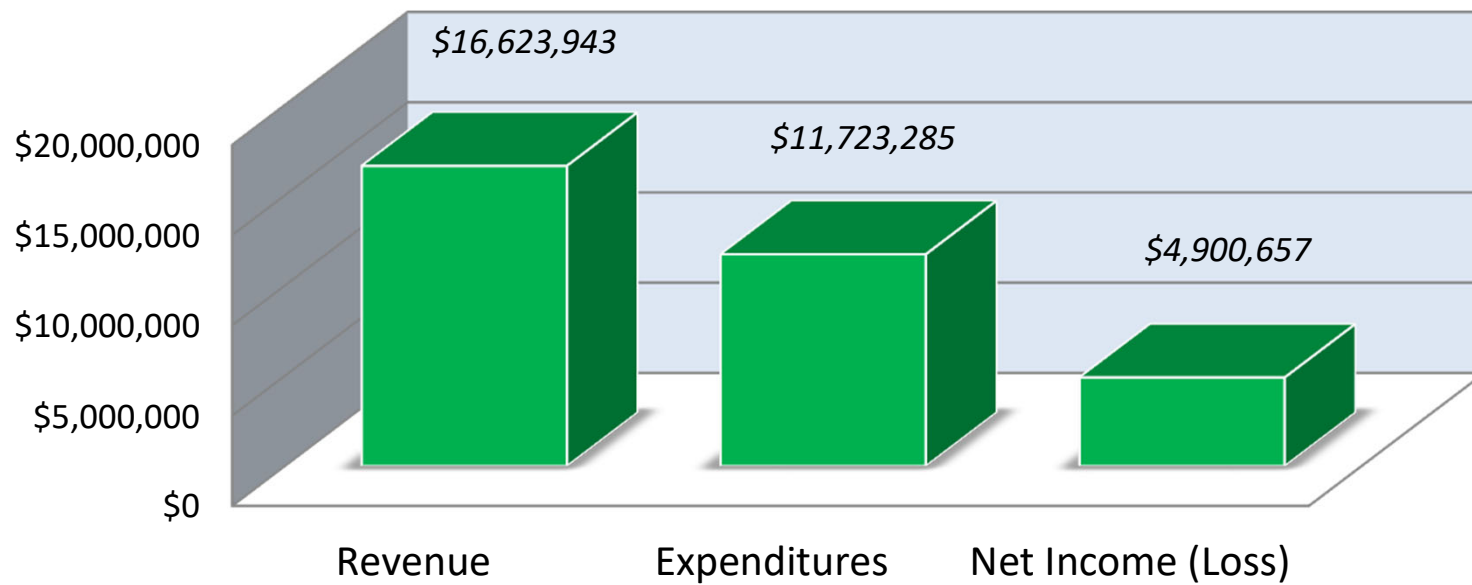
ACCT. NO	ITEM	Annual Budget	Current May Actual	Prior Year Month	Current YTD Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15						0.00	0.00
20	Personal Service Benefits 21 - 25						0.00	0.00
30	Operating Expense 31 - 34						0.00	0.00
40	Travel and Per Diem 40.1 - 40.3	13,635.00			1,180.00	1,915.95	12,455.00	(735.95)
41	Communication Services						0.00	0.00
42	Freight Services						0.00	0.00
43	Utility Services						0.00	0.00
44	Rentals and Leases						0.00	0.00
45	Insurance						0.00	0.00
46	Repair and Maintenance Service 46.1 - 46.6						0.00	0.00
47	Printing/Binding						0.00	0.00
48	Promotional Activities						0.00	0.00
49	Other Current Charges and Obligations						0.00	0.00
51	Office Supplies/Materials						0.00	0.00
52.1	Gas/Oil/Lube						0.00	0.00
52.2	Chemical/Solvents/Additives	1,099,383.09			0.00	275,572.50	1,099,383.09	(275,572.50)
52.3	Clothing and Wearing Apparel						0.00	0.00
52.4	Miscellaneous Supplies and Incidental						0.00	0.00
52.5	Tools and Small Implements						0.00	0.00
54	Books, Publications, Subscriptions, Memberships						0.00	0.00
55	Training	4,400.00			4,051.00	0.00	349.00	4,051.00
60	Capital Outlay 61 - 64	194,038.00			8,825.00		185,213.00	8,825.00
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	201,980.00					201,980.00	
99	Payment of Prior Year Accounts							
0.001	Reserves - Future Capital Outlay							
0.002	Reserves - Self Insurance							
0.004	Reserves - Sick and Annual Leave							
	TOTAL:	1,513,436.09	0.00	0.00	14,056.00	277,488.45	1,499,380.09	(263,432.45)

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
MONTHLY BUDGET ANALYSIS  
FISCAL YEAR 2022-2023  
MAY 2023**

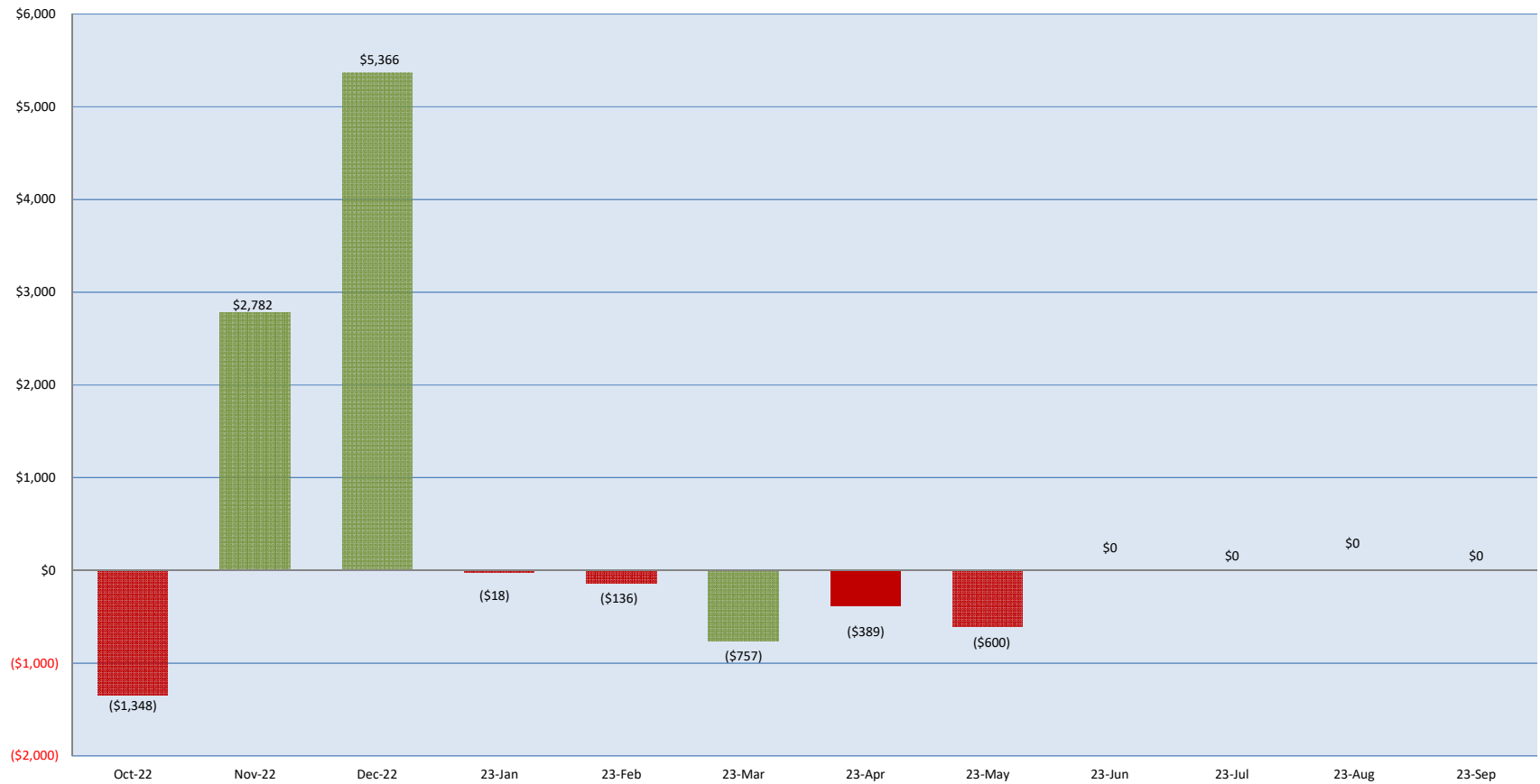
**LOCAL FUND**

ACCT. NO	ITEM	Annual Budget	Current May Actual	Prior Year Month	Current YTD - Actual	Prior Year YTD Actual	Current Annual: Unexpended	Year on Year Variance
10	Personal Services 11 - 15	5,489,352.00	400,004.37	371,993.93	3,428,849.71	3,238,248.23	2,060,502.29	190,601.48
20	Personal Service Benefits 21 - 25	3,825,678.00	272,875.77	286,444.86	1,917,306.53	2,046,893.21	1,908,371.47	(129,586.68)
30	Operating Expense 31 - 34	1,148,993.00	32,435.80	61,641.28	878,651.67	737,834.32	270,341.33	140,817.35
40	Travel and Per Diem 40.1 - 40.3	123,985.00	4,702.25	4,614.86	70,802.51	64,409.67	53,182.49	6,392.84
41	Communication Services	100,100.00	10,827.70	7,628.94	61,151.45	57,766.46	38,948.55	3,384.99
42	Freight Services	16,500.00	1,258.52	537.16	7,255.13	9,706.46	9,244.87	(2,451.33)
43	Utility Services	162,250.00	7,407.23	7,442.19	64,140.54	62,682.57	98,109.46	1,457.97
44	Rentals and Leases	960,640.00	19,685.81	9,781.79	118,700.38	89,056.29	841,939.62	29,644.09
45	Insurance	797,570.00	0.00	20,031.00	55,049.66	24,333.70	742,520.34	30,715.96
46	Repair and Maintenance Service 46.1 - 46.6	958,490.00	42,928.83	29,087.98	347,147.02	340,465.16	611,342.98	6,681.86
47	Printing/Binding	6,350.00	1,525.00	320.00	5,596.84	2,223.80	753.16	3,373.04
48	Promotional Activities	21,000.00	603.74	0.00	5,691.74	5,394.00	15,308.26	297.74
49	Other Current Charges and Obligations	20,115.00	422.60	732.95	15,130.65	504,067.20	4,984.35	(488,936.55)
51	Office Supplies/Materials	89,411.00	23,755.28	5,793.27	55,310.15	42,805.04	34,100.85	12,505.11
52.1	Gas/Oil/Lube	325,762.00	17,299.77	26,915.42	122,866.34	139,712.52	202,895.66	(16,846.18)
52.2	Chemical/Solvents/Additives	1,311,028.44	85,682.08	112,807.14	601,976.23	415,935.85	709,052.21	186,040.38
52.3	Clothing and Wearing Apparel	41,540.00	7,230.10	3,850.61	23,862.97	26,213.26	17,677.03	(2,350.29)
52.4	Miscellaneous Supplies and Incidental	196,969.00	11,570.54	9,570.86	52,087.61	87,647.58	144,881.39	(35,559.97)
52.5	Tools and Small Implements	13,662.00	14.34	122.63	2,818.15	7,240.30	10,843.85	(4,422.15)
54	Books, Publications, Subscriptions, Memberships	73,541.00	13,872.31	718.38	44,735.69	44,223.98	28,805.31	511.71
55	Training	111,600.00	2,611.32	13,899.00	52,681.09	58,602.08	58,918.91	(5,920.99)
60	Capital Outlay 61 - 64	4,439,354.00	0.00	0.00	3,791,473.36	90,461.99	647,880.64	3,701,011.37
71	Debt Service-Principal							
72	Debt Service-Interest							
89	Contingency (current year)	2,548,020.00					2,548,020.00	
99	Payment of Prior Year Accounts							
0.001	Reserves - Future Capital Outlay	52,530.00					52,530.00	
0.002	Reserves - Self Insurance						0.00	
0.004	Reserves - Sick and Annual Leave	250,000.00					250,000.00	
	<b>TOTAL:</b>	<b>23,084,440.44</b>	<b>956,713.36</b>	<b>973,934.25</b>	<b>11,723,285.42</b>	<b>8,095,923.67</b>	<b>11,361,155.02</b>	<b>3,627,361.75</b>

## FKMCD Local FY 2022-2023 YTD Cash Basis Net Income (Loss) through May 2023

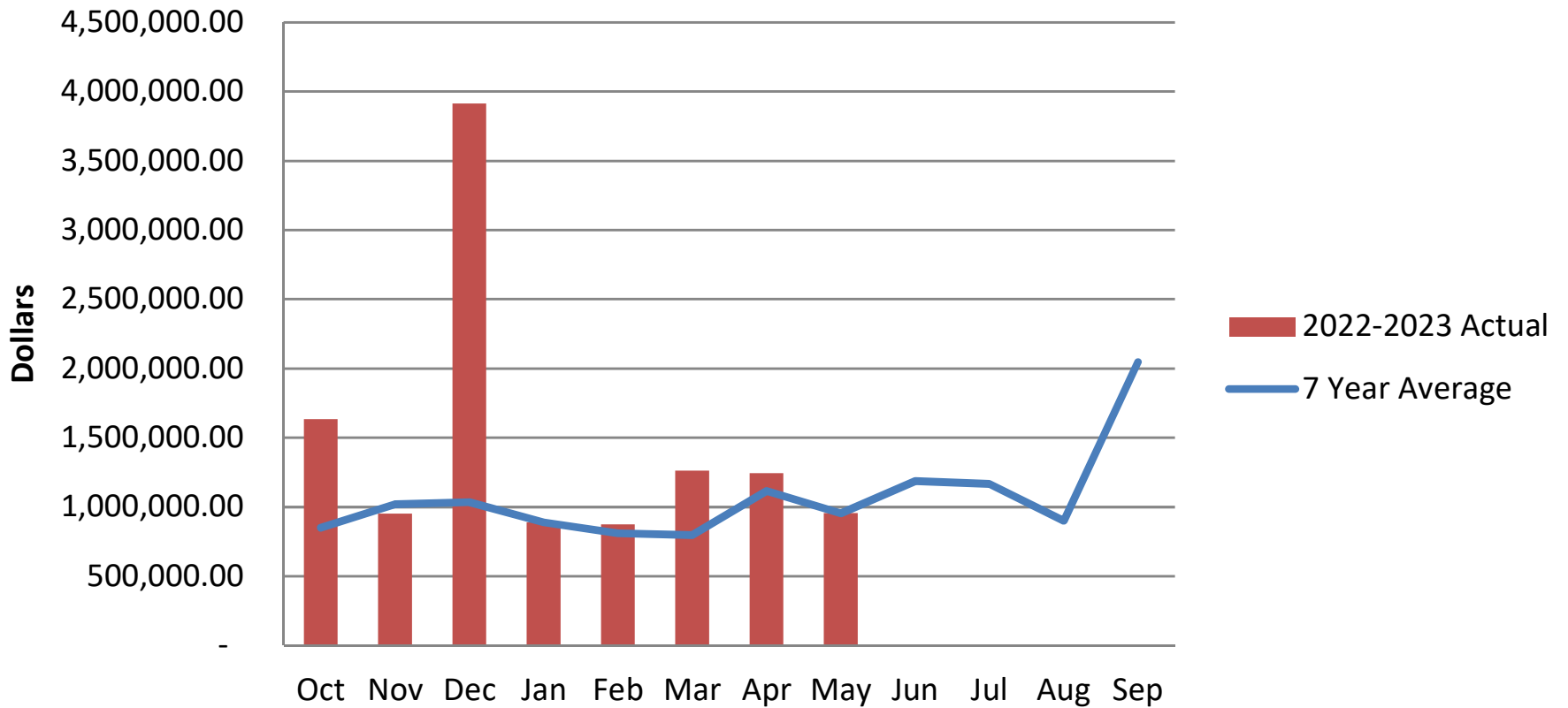


**FKMCD Local Funds FY 2022-2023 Cash Basis Monthly Net Income (Loss) through  
May 2023  
(Thousands of Dollars)**





## Expenditure of Local Funds 2022-2023 Actual vs. Average of Last 7 Years



## **LOCAL ACCOUNT FUNDS**

### CHECKING - OPERATING

Checking Account balance on May 31, 2023:	\$ 1,594,337.39	
Plus June 2023 deposits to date:	<u>123,985.77</u>	
Total Operating Checking Account funds available:		\$ 1,718,323.16
Less funds transferred from Operating to Health:	(88,511.16)	
Less funds transferred from Operating to FL Class:	0.00	
Less June 2023 expenditures to date:	<u>(401,662.24)</u>	
Total Operating Checking Account funds expended/transferred to date:		<u>(490,173.40)</u>
Balance in Local Checking Account at present:		<u><u>\$ 1,228,149.76</u></u>

### CHECKING - FL CLASS

Checking Account balance on May 31, 2023:	\$ 9,166,650.58	
Plus funds transferred from Operating Checking to FL Class Cash:	<u>0.00</u>	
Total FL Class Cash Account funds available:		\$ 9,166,650.58
Total Net FL Class Cash expenditures to date:		<u>0.00</u>
Balance in FL Class Cash Account at present:		<u><u>\$ 9,166,650.58</u></u>

### CHECKING - PAYROLL

Checking Account balance on May 31, 2023:	\$ <u>0.38</u>	
Plus funds transferred from Operating Checking to Payroll Checking:	<u>0.00</u>	
Total Payroll Checking Account funds available:		\$ 0.38
Total Net Payroll Checking expenditures to date:		<u>0.00</u>
Balance in Local Payroll Checking Account at present:		<u><u>\$ 0.38</u></u>

### HEALTH INSURANCE CLAIMS FUND ACCOUNT

Checking Account balance on May 31, 2023:	\$ 96.59	
Plus funds transferred from Operating Checking to Health Checking:	<u>88,511.16</u>	
Total Health Checking Account funds available:		\$ 88,607.75
Total Net Health Checking expenditures to date:		<u>0.00</u>
Balance in Local Health Checking Account at present:		<u><u>\$ 88,607.75</u></u>
Plus FSA Account		<u><u>44,528.42</u></u>
Total Local Funds:		<u><u>\$ 10,527,936.89</u></u>

## **STATE I ACCOUNT FUNDS**

### CHECKING - OPERATING

May 31, 2023:	\$ 436,824.29	
Plus June 2023 deposits to date:	<u>0.00</u>	
Total Checking Account funds available:		\$ 436,824.29
Less funds transferred to Operating Checking:		
Less June 2023 expenditures to date:	<u>(160,992.00)</u>	
Total State I Checking Account funds expended/transferred to date:		<u>(160,992.00)</u>
Balance in State I Checking Account at present:		<u><u>\$ 275,832.29</u></u>

**CASH DISBURSEMENTS  
FLORIDA KEYS MOSQUITO CONTROL DISTRICT**

Honorable Board of Commissioners  
Florida Keys Mosquito Control District  
Key West, Florida 33040

Commissioners:

I herewith tender to you Cash Disbursements May 1, 2023 to May 31, 2023:

Check No.	Payment Date	Remit To	Payment Amt.
ACH	5/4/2023	Centennial Bank	472.60
ACH	5/4/2023	EFTPS	78.30
ACH	5/5/2023	Florida Division of Retirement	68,352.47
ACH	5/12/2023	Empower Retirement (Payroll Deduction)	5,965.00
ACH	5/12/2023	Florida State Disbursement Unit	411.78
ACH	5/12/2023	Florida State Disbursement Unit	209.19
ACH	5/12/2023	Florida State Disbursement Unit	278.42
ACH	5/12/2023	EFTPS	50,645.95
ACH	5/12/2023	Centennial Bank (Payroll)	140,785.37
ACH	5/17/2023	Centennial Bank	996.23
ACH	5/17/2023	EFTPS	165.04
ACH	5/19/2023	Centennial Bank	757.31
ACH	5/19/2023	Centennial Bank	4,078.40
ACH	5/19/2023	Centennial Bank	4,276.07
ACH	5/19/2023	Centennial Bank	3,369.64
ACH	5/19/2023	Centennial Bank	1,492.78
ACH	5/26/2023	Centennial Bank (Payroll)	137,042.17
ACH	5/26/2023	EFTPS	49,019.84
ACH	5/26/2023	Florida State Disbursement Unit	209.19
ACH	5/26/2023	Florida State Disbursement Unit	411.78
ACH	5/26/2023	Florida State Disbursement Unit	278.42
ACH	5/26/2023	Empower Retirement (Payroll Deduction)	5,965.00
ACH	5/26/2023	CIGNA Healthcare	72,289.81
ACH	5/31/2023	Centennial Bank	5,966.00
ACH	5/31/2023	EFTPS	1,844.44
118723	5/5/2023	Aflac (Payroll Deductions)	44.20
118724	5/5/2023	Aflac (Payroll Deductions)	2,738.08
118725	5/5/2023	Aflac (Dental Insurance Premiums)	5,722.94
118726	5/5/2023	Aircraft Spruce & Specialty Co.	90.33
118727	5/5/2023	Airgas USA, LLC	2,389.70
118728	5/5/2023	Roberto Alvarenga (Per Diem/Travel Reimbursement 4/25-26/2023)	70.00
118729	5/5/2023	Amazon Capital Services	7,289.59
118730	5/5/2023	APG Media	178.80
118731	5/5/2023	AutoZone, Inc.	592.68
118732	5/5/2023	Barrett & Company	1,618.69
118733	5/5/2023	Michael Burton, D.O.	50.00
118734	5/5/2023	John Cook (Reimbursement for IA Training Expenses)	981.00
118735	5/5/2023	Daniel Collins	2,400.00
118736	5/5/2023	John Paul Davis (Per Diem/Travel Reimbursement 4/26-27/2023)	45.00
118737	5/5/2023	Dion Fuels, LLC	3,937.26
118738	5/5/2023	DSLX.NET	6,550.00
118739	5/5/2023	Federal Express	298.70
118740	5/5/2023	Florida Keys Aqueduct Authority	292.91
118741	5/5/2023	Florida Keys Electric Coop Assn Inc	523.49
118742	5/5/2023	Forestry Suppliers, Inc.	512.85

**LOCAL ACCOUNT CONTINUED**

118743	5/5/2023	Elizabeth R. Frampton (Per Diem/Travel Reimbursement 4/26/2023)	15.00
118744	5/5/2023	Bruce L. Holden (Per Diem/Travel Reimbursement Bd. Mtg. 4/25/2023)	15.00
118745	5/5/2023	Lawrence J. Hribar, PhD (Postage Reimbursement)	10.95
118746	5/5/2023	Chad Huff (Reimbursement for Public Relations Items)	27.50
118747	5/5/2023	Keys Energy Services	934.22
118748	5/5/2023	KLI Shell Lumber & Hardware Headquarters	27.33
118749	5/5/2023	LEAF	69.95
118750	5/5/2023	Level 4 Telcom	481.10
118751	5/5/2023	Low Cut Lawn Care LLC	1,600.00
118752	5/5/2023	Marathon Garbage Service, Inc.	701.71
118753	5/5/2023	Marie's Cleaning	1,150.00
118754	5/5/2023	Monroe County Solid Waste	51.68
118755	5/5/2023	Peter Mudry (Reimbursement for Work Boots & Pants)	350.00
118756	5/5/2023	Regroup Mass Notification	3,500.00
118757	5/5/2023	Joseph R. Sheriff (Per Diem/Travel Reimbursement 4/26/2023)	15.00
118758	5/5/2023	Staples Business Credit	326.00
118759	5/5/2023	Sunshine Gasoline Distributors, Inc.	3,225.23
118760	5/5/2023	Third Lane Technologies	1,250.00
118761	5/5/2023	UniFirst Corporation	1,266.45
118762	5/5/2023	Verizon Wireless	3,796.60
118763	5/5/2023	Chris Von Molnar (Per Diem/Travel Reimbursement 4/27/2023)	30.00
118764	5/5/2023	Juliana M. Waldrop (Per Diem/Travel Reimbursement 4/26/2023)	25.00
118765	5/5/2023	Waste Management of Florida Keys	389.69
118766	5/8/2023	Vern & Tommy's Paint & Body	2,849.35
118767	5/12/2023	Adapco, Inc.	43,346.08
118768	5/12/2023	Aircraft Spruce & Specialty Co.	3,338.28
118769	5/12/2023	Amazon Capital Services	722.02
118770	5/12/2023	Campbell Oil Co Inc.	5,483.98
118771	5/12/2023	Enterprise FM Trust	18,425.12
118772	5/12/2023	Florida Calibration Lab	60.00
118773	5/12/2023	Frasco Profiles	188.94
118774	5/12/2023	Home Depot Credit Services	36.92
118775	5/12/2023	Keys Automotive Sales & Service	119.00
118776	5/12/2023	Keys Auto Supply	300.63
118777		*VOID*	0.00
118778		*VOID*	0.00
118779		*VOID*	0.00
118780		*VOID*	0.00
118781		*VOID*	0.00
118782	5/12/2023	Keys Auto Supply	701.68
118783	5/12/2023	Keys Sanitary Service (RCR0208)	192.04
118784	5/12/2023	Alana Loftus (Per Diem/Travel Reimbursement 5/1-9/2023)	75.00
118785	5/12/2023	James Ozmar (Per Diem/Travel Reimbursement 4/27/2023)	15.00
118786	5/12/2023	Publix Super Markets, Inc.	784.56
118787	5/12/2023	Pure Health Solutions Inc.	239.70
118788	5/12/2023	Southeastern Grocer LLC.	381.38
118789	5/12/2023	ULINE	259.50
118790	5/12/2023	United Way of the Florida Keys (Payroll Deductions)	18.00
118791	5/12/2023	Vernis & Bowling of the Florida	2,150.00
118792	5/12/2023	BASIC Benefits (COBRA Admin Fee)	66.74
118793	5/19/2023	Advance Auto Parts	346.81
118794	5/19/2023	Advance Auto Parts	700.04
118795	5/19/2023	Advanced Fire & Security, Inc.	333.00
118796	5/19/2023	Airgas Dry Ice	721.97
118797	5/19/2023	Roberto Alvarenga (Per Diem/Travel Reimbursement 5/2-15/2023)	85.00
118798	5/19/2023	Amazon Capital Services	3,601.29
118799	5/19/2023	Carrie Atwood Cerminara (Reimbursement for Education Assistance)	1,630.32

**LOCAL ACCOUNT CONTINUED**

118800	5/19/2023	CompassCom	921.50
118801	5/19/2023	Dion Fuels, LLC	3,339.19
118802	5/19/2023	E.M.C Oil Corp. (Disposal)	100.00
118803	5/19/2023	Florida Keys Aqueduct Authority	647.62
118804	5/19/2023	Foster & Foster, Inc (Professional Services)	10,400.00
118805	5/19/2023	HemoStat Laboratories	37.25
118806	5/19/2023	H.E.R.O.S. Inc	8,200.00
118807	5/19/2023	Keys Consortium/Keys Mobile Medical Services	45.00
118808	5/19/2023	Justin Knowles (Reimbursement for FAA Medical Exam)	200.00
118809	5/19/2023	Andrea L. Leal (Per Diem/Travel Reimbursement 5/15-18/2023)	145.00
118810	5/19/2023	Niles Sales & Service	1,659.81
118811	5/19/2023	Office Furniture 4 Sale (Final Payment for Furniture)	20,021.71
118812	5/19/2023	Overseas Refrigeration (Ice Machine Repair)	241.00
118813	5/19/2023	PPLSI	331.51
118814	5/19/2023	Safran Helicopter Engines USA, Inc.	8,133.27
118815	5/19/2023	Specialty Hardware Supply, Inc.	43.72
118816	5/19/2023	Wex Bank	484.96
118817	5/19/2023	Wex Bank	84.04
118818	5/19/2023	Xerox Corporation	951.04
118819	5/19/2023	Jill Cranney-Black (Per Diem/Travel Reimbursement Bd Mtg 5/23/2023)	84.19
118820	5/19/2023	Phillip L. Goodman (Per Diem/Travel Reimbursement Bd Mtg 5/23/2023)	58.65
118821	5/19/2023	Thomas R. McDonald (Per Diem/Travel Reimbursement Bd Mtg 5/23/2023)	74.50
118822	5/19/2023	Brandon Pinder (Per Diem/Travel Reimbursement Bd Mtg 5/23/2023)	86.29
118823	5/19/2023	Stanley Zuba (Per Diem/Travel Reimbursement Bd Mtg 5/23/2023)	69.52
118824	5/26/2023	Airbus Helicopters, Inc	6,733.22
118825	5/26/2023	Adapco, Inc.	42,336.00
118826	5/26/2023	Mikki Coss (Per Diem/Travel Reimbursement 5/15-18/2023)	160.00
118827	5/26/2023	Digital Airware, LLC	12,000.00
118828	5/26/2023	Dion Fuels, LLC	1,838.59
118829	5/26/2023	Florida Keys Electric Coop Assn Inc	3,573.87
118830	5/26/2023	Chad Huff (Per Diem/Travel Reimbursement 5/15-18/2023)	212.00
118831	5/26/2023	Alana Loftus (Per Diem/Travel Reimbursement 5/15-23/2023)	60.00
118832	5/26/2023	The N2 Company	200.00
118833	5/26/2023	Ramona's	3,427.80
118834	5/26/2023	United Way of the Florida Keys (Payroll Deductions)	18.00
118835	5/26/2023	Wex Bank	1,019.80
118836	5/26/2023	Amazon Capital Services	277.35
118837	5/26/2023	Marathon Electric Sign & Light, Inc.	445.00
118838	5/26/2023	Forestry Suppliers, Inc.	96.49
118839	5/26/2023	ULINE	1,441.50
	5/1/2023	November 2022 Check#118044 Reversed	-825.00
		Transfer - Healthcare	125,724.23
<b>Total Local Account Cash Disbursements</b>			<b>\$ 953,216.80</b>

Respectfully Submitted,



Bruce Holden, Finance Director/Comptroller  
Florida Keys Mosquito Control District

**STATE I ACCOUNT**

<b>Check No.</b>	<b>Payment Date</b>	<b>Remit To</b>	<b>Payment Amt.</b>
1174	5/19/2023	Andrea Leal (Per Diem/Travel Reimbursement-Replace Check 1171)	\$ 102.00
<b>Total STATE I Account Cash Disbursements</b>			<b>\$ 102.00</b>

Respectfully Submitted,



Bruce Holden, Finance Director/Comptroller  
Florida Keys Mosquito Control District

# *Item 10b*

Resolution 2023-13  
Accepting the  
Financial Statements  
and Audit for Fiscal  
Year 2021-2022

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
RESOLUTION NO. 2023-13**

**A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT OF MONROE COUNTY, FLORIDA APPROVING THE FINANCIAL STATEMENTS AND AUDIT FOR THE YEAR ENDED SEPTEMBER 30, 2022 AS DRAFTED BY OROPEZA & PARKS, CPAS; AND PROVIDING FOR AN EFFECTIVE DATE.**

---

**WHEREAS**, Oropeza & Parks, CPAS drafted the Florida Keys Mosquito Control District’s Financial Statements and Audit for the year ended September 30, 2022;

**WHEREAS**, the Board of the Commissioners of the Florida Keys Mosquito Control District of Monroe County, Florida (“District”) has reviewed the Financial Statements and Audit for the year ended September 30, 2022, drafted by Oropeza & Parks, CPAS;

**WHEREAS**, the District finds and declares that the approval of the Financial Statements and Audit for the year ended September 30, 2022 is appropriate and in the best interest of the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the Florida Keys Mosquito Control District of Monroe County, Florida, that:

1. That the above declarations are true and correct and incorporated herein; and
2. The Florida Keys Mosquito Control District of Monroe County, Florida hereby approves the Financial Statements and Audit for the year ended September 30, 2022, as drafted by Oropeza & Parks, CPAS and amended by the Florida Keys Mosquito Control District Board.
3. The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Resolution but they shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part; and
4. This resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this \_\_\_ day of June, 2023.

District 1 – Commissioner Jill Cranney	Yes_____	No_____
District 2 – Chair Phil Goodman	Yes_____	No_____
District 3 – Commissioner Brandon Pinder	Yes_____	No_____
District 4 – Vice Chair Stanley M. Zuba	Yes_____	No_____
District 5 – Commissioner Tom McDonald	Yes_____	No_____

**ATTEST:**

**FLORIDA KEYS MOSQUITO CONTROL  
DISTRICT**

\_\_\_\_\_  
Andrea Leal, Executive Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairman Phil Goodman

\_\_\_\_\_  
Date



# DRAFT

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2022**

# DRAFT

	<b>Page</b>
<b>Letter of Transmittal</b>	1
<b>Independent Auditor's Report</b>	2
<b>Management's Discussion &amp; Analysis</b>	4
<b>Basic Financial Statements</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	8
Statement of Activities	10
<b>Fund Financial Statements</b>	
Balance Sheet – General Fund	11
Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund	12
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual – General Fund	14
<b>Notes to the Financial Statements</b>	16
<b>Required Supplementary Information</b>	
Schedule of the District's Proportionate Share of Net Pension Liability – Florida Retirement System Pension Plan	32
Schedule of the District's Contributions – Florida Retirement System Pension Plan	32
Schedule of the District's Proportionate Share of Net Pension Liability – Florida Retirement System Health Insurance Subsidy	32
Schedule of the District's Contributions – Florida Retirement System Health Insurance Subsidy	33
Schedule of Investment Returns – Florida Retirement System Pension Plan	33
Schedule of Changes in Net OPEB Liability and Related Ratios	34
Schedule of the District's Contributions - OPEB	36
<b>Supplementary Independent Auditor's Reports</b>	
<b>Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	37
<b>Independent Auditor's Management Letter</b>	38
<b>Report of Independent Accountant on Compliance with Local Government Investment Policies</b>	40



815 Peacock Plaza  
Key West, Florida 33040  
305.294.1049 | 305.294.1040  
Fax: 305.294.3951

Members:  
AMERICAN INSTITUTE OF CPA'S  
FLORIDA INSTITUTE OF CPA'S

*John G. Parks, Jr., CPA - retired*

Scott G. Oropeza, CPA, PA  
James H. Hill, Jr., CPA, PLLC

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Florida Keys Mosquito Control District  
Key West, Florida

### Report on the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Florida Keys Mosquito Control District ("the District"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the District, as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of X, State Y and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- DRAFT
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of X, State Y's internal control. Accordingly, no such opinion is expressed.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
  - Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of X, State Y's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards* and Chapter 10.550, Rules of the Florida Auditor General**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2023 on our consideration of the District's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

In accordance with Chapter 10.550, Rules of the Florida Auditor General, Local Governmental Entity Audits we have also issued our reports dated June 20, 2023. The purpose of those reports is to communicate certain matters prescribed by Chapter 10.550, Rules of the Florida Auditor General.

June 20, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### CORE BUSINESS

The Florida Keys Mosquito Control District (the District) is a unit of local government engaged solely in mosquito control in the Florida Keys. The District's stated business is defined in Florida Statute 388.0101 as ". . . maintain such levels of arthropod control as will protect human health and safety and foster the quality of life of the people, promote the economic development of the state, and facilitate the enjoyment of its natural attractions by reducing the number of pestiferous and disease-carrying arthropods."

Our discussion and analysis of the District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the transmittal letter and the District's financial statements.

### HIGHLIGHTS

#### District Highlights

- The District is an independent special taxing district established by Monroe County, Florida referendum on November 7<sup>th</sup> 1950. It was created by special act of the Florida Legislature and is governed by a five member Board of Commissioners.
- Operations are conducted in the Florida Keys and not in the mainland portion of Monroe County.
- At year-end, the District employed 70 full time and 15 part time employees operating 2 airplanes, 4 helicopters, 75 vehicles, 5 ATV's and 5 boats.
- Sixty-seven locally acquired cases of Dengue fever were confirmed in the Upper Keys during 2020. Fifty-eight of the cases were located in Key Largo, and nine were located in Tavernier. Additional product applications were required to slow the spread of Dengue; this resulted in approximately \$1,000,000 of additional chemical costs during that fiscal year. The District continued working in partnership with Oxitec under an experimental use permit granted by the U.S. Environmental Protection Agency and Florida Department of Agriculture and Consumer Services on the first releases of genetically-modified male mosquitoes in the United States to control *Aedes aegypti*, the primary vector of Dengue Fever in the Americas.
- The threat of Dengue fever recurrence or the introduction of other mosquito borne diseases into the Florida Keys continues to pressure the scope of District operations.
- Due to environmental regulations and biological pressures (i.e. growing resistance of mosquitoes to particular insecticides), District operations have had to encompass a wider variety of abatement materials. This can create financial pressure with increasing costs of the various mosquito abatement materials required. This can create financial pressure with increased costs of the various mosquito abatement materials required.

#### Financial Highlights

- The District's fund balance increased by \$1,188,107 and net position increased by \$565,003.
- Based on the October 1, 2021 actuarial study for the District's other post-retirement employment benefits (OPEB), subsequent years' planning for funding and reporting continued.

### USING THIS ANNUAL REPORT

This annual report consists of two parts: Management's Discussion and Analysis and Financial Statements. The Financial Statements also include notes that explain in more detail some of the information presented in the financial statements.

### REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the District report information about the District using accounting methods similar to those used by private sector companies. These statements offer short- and long-term financial information about its activities. The Statement of Net Position includes all of the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities). All of the current year's revenues and expenses are accounted for in the Statement of Activities. These statements measure the success of the District's operations over the past year and can be used to determine fiscal efficiency, credit

## MANAGEMENT'S DISCUSSION AND ANALYSIS

worthiness and whether the District has successfully managed operations in a financially prudent manner for the benefit of the taxpayers of the Florida Keys.

### FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The discussion and analysis provided by management is intended to concisely give the reader an overview and assessment of the District.

1. Has met operational objectives efficiently and effectively.
2. Assess if it can meet its goals in the immediate future.
3. If it is viable as an ongoing business enterprise.

One of the most important questions asked about the District's finances is "Is the District, as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District's operations in a way that will help answer this question. These two statements report the net position of the District and changes in net position. You can think of the District's net position (the difference between assets and liabilities) as one way to measure financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to also consider other non-financial factors such as changes in economic conditions, population growth or loss, and new or changed legislation.

Changes in the District's net position can be determined by reviewing the following Net Position Analysis for the year (Table 1).

**Table 1**  
**Net Position Analysis**

	2020	2021	2022	2021 to 2022 Increase (Decrease)	
				Amount	Percent
Net Capital Assets	\$ 20,810,864	\$ 20,132,925	\$ 19,881,201	\$ (251,724)	-1.25%
Long term Assets	-	-	2,769	2,769	0.00%
Current Assets	5,763,401	7,263,157	7,875,273	612,116	8.43%
Total Assets	26,574,265	27,396,082	27,759,243	363,161	1.33%
Total Deferred Outflow of Resources	7,197,870	5,924,210	6,678,109	753,899	12.73%
Total Assets and Deferred Outflow of Resources	\$ 33,772,135	\$ 33,320,292	\$ 34,437,352	\$ 1,117,060	
Current and Long Term Liabilities					
Accounts Payable	88,794	587,446	172,559	\$ (414,887)	-70.63%
Accrued Wages and Benefits Payable	238,439	236,093	74,711	(161,382)	-68.36%
Accrued Compensated Absences	811,501	755,488	811,569	56,081	7.42%
Accrued OPEB Liability	17,636,116	14,127,070	15,636,913	1,509,843	10.69%
Net Pension Liability	5,831,320	2,330,692	5,172,265	2,841,573	121.92%
Capital Leases and Financed Purchase Payable	6,533,130	5,948,316	5,646,998	(301,318)	-5.07%
Total Liabilities	31,139,300	23,985,105	27,515,015	3,529,910	14.72%
Total Deferred Inflow of Resources	272,397	6,063,823	3,085,970	(2,977,853)	-49.11%
Net Position:					
Invested in Capital Assets, net of related debt	14,277,734	14,184,609	14,531,953	347,344	2.45%
Restricted	-	-	-	-	0.00%
Unrestricted	(11,917,296)	(10,913,245)	(10,695,586)	217,659	-1.99%
Total Net Position	2,360,438	3,271,364	3,836,367	565,003	17.27%
Total Liabilities, Deferred Inflow of Resources and Net Position	\$ 33,772,135	\$ 33,320,292	\$ 34,437,352	\$ 1,117,060	3.35%

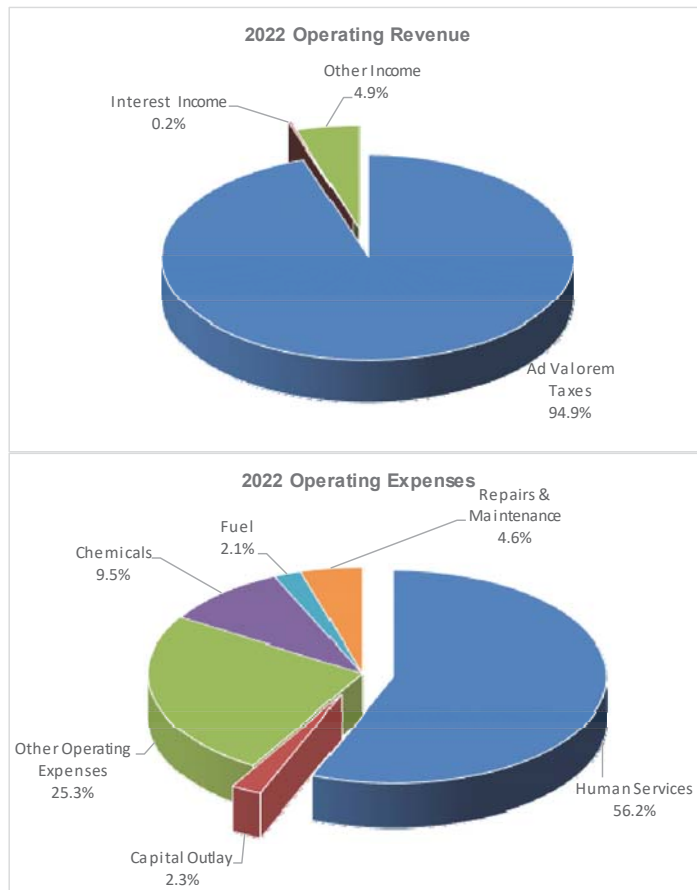
## MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in the District's fund balance can be determined by reviewing the following condensed Fund Balance Analysis for the year (Table 2).

**Table 2**  
**Fund Balance Analysis**

	2020	2021	2022	2021 to 2022 Increase (Decrease)	
				Amount	Percent
Total Operating Revenues	\$ 12,438,585	\$ 13,127,171	\$ 14,241,415	\$ 1,114,244	8.49%
Interest Income	114,190	23,571	30,563	6,992	29.66%
Other Income	633,354	1,308,887	724,349	(584,538)	-44.66%
<b>Total Revenues</b>	<b>13,186,129</b>	<b>14,459,629</b>	<b>14,996,327</b>	<b>536,698</b>	<b>3.71%</b>
Human Services	6,145,694	7,618,581	7,424,404	\$ (194,177)	-2.55%
Operating Expenditures & Capital Outlay	13,224,593	6,021,260	5,790,798	(230,462)	-3.83%
<b>Total Expenditures</b>	<b>19,370,287</b>	<b>13,639,841</b>	<b>13,215,202</b>	<b>(424,639)</b>	<b>-3.11%</b>
Excess (deficiency) of Revenues over expenses	(6,184,158)	819,788	1,781,125	961,337	117.27%
Other financing sources (uses)	(616,140)	(584,814)	(599,068)	(14,254)	2.44%
Special items	4,711	768,476	6,050	(762,426)	-99.21%
<b>Net Change in Fund Balance</b>	<b>(6,795,587)</b>	<b>1,003,450</b>	<b>1,188,107</b>	<b>184,657</b>	<b>18.40%</b>
Fund Balance, beginning of Year	12,231,755	5,436,168	6,439,618	1,003,450	18.46%
<b>Fund Balance, end of Year</b>	<b>\$ 5,436,168</b>	<b>\$ 6,439,618</b>	<b>\$ 7,627,725</b>	<b>\$ 1,188,107</b>	<b>18.45%</b>

The following charts illustrate the sources of operating revenues and expenditures.



# DRAFT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District continues mosquito control operational streamlining in previously excluded protected lands and offshore islands to protect citizens from mosquito migrations into populated areas using environmentally compatible materials. As in the past, the District continues to use a two-pronged approach to eradicate mosquitoes -- spraying adult mosquitoes (adulticiding operations) and eliminating larvae in water (larviciding operations).

After a ten-year absence, the reappearance of Dengue fever has increased the urgency of mosquito control operations in the city of Key West, and the Florida Keys. The District continued aggressive operations to combat the vector *Aedes aegypti* mosquito which transmits the disease.

In addition to the Dengue virus, the District is also faced with the looming threat of residents contracting the Zika or Chikungunya viruses. These viral diseases are very similar to Dengue, and they have become more pronounced in the western hemisphere. Zika, which has infected inhabitants of Miami and other U.S. cities, is also spread by the *Aedes aegypti* mosquito; it is likely one of many vector borne diseases that the District will be combating in the coming years. In order to avoid the reappearance, introduction, or spread of disease to other areas, the District tailored a ground inspection program and further increased aerial adult and larval mosquito control spraying missions over the city of Key West. These additional operations continue placing demands on District resources.

District's management would like to earmark approximately \$1 million reserves annually in order to purchase another Airbus helicopter in the ongoing effort to modernize and homogenize the District's aerial fleet. Setting aside annual reserves will allow the District to purchase a new helicopter for cash in approximately four years. These reserves will allow the District to maintain current lease expenditure levels, which are limited by the District's enabling legislation. Establishing these reserves will necessitate the need for increased ad valorem revenues unless corresponding decreases in expenditures can be pinpointed.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Comptroller at 18 Aquamarine Drive, Key West, Florida, 33040, phone (305) 292-7190.



# DRAFT

## **BASIC FINANCIAL STATEMENTS**

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT STATEMENT OF NET POSITION SEPTEMBER 30, 2022

### ASSETS

#### Current assets:

Cash and cash equivalents	\$ 6,142,800
Accounts receivable	108,327
Inventory	696,311
Prepaid insurance	927,835
	7,875,273
<b>Total unrestricted current assets</b>	<b>7,875,273</b>

#### Noncurrent assets:

Property, plant and equipment	32,075,847
Less accumulated depreciation	(12,499,771)
Leased Capital Assets	414,502
Accumulated Amortization	(109,377)
	19,881,201
<b>Capital assets, net of accumulated depreciation</b>	<b>19,881,201</b>

#### Long term assets:

Lease Receivable	2,769
	2,769
<b>Long term assets</b>	<b>2,769</b>
<b>Total noncurrent assets</b>	<b>27,759,243</b>

#### Deferred outflow of resources:

Pensions	1,331,097
OPEB	5,347,012
	6,678,109
<b>Total deferred outflow of resources</b>	<b>6,678,109</b>

### LIABILITIES AND NET POSITION

#### Current liabilities:

Accounts payable	172,559
Accrued wages and benefits payable	74,711
Accrued interest	561
Current portion of accrued compensated absences	552,677
Current portion on leased capital assets	110,609
Current portion of financed purchase	613,671
	1,524,788
<b>Total current liabilities</b>	<b>1,524,788</b>

#### Long term liabilities:

Accrued compensated absences	258,892
Accrued OPEB liability	15,636,913
Net pension liability	5,172,265
Leased capital assets	186,580
Financed purchase payable	4,735,577
	25,990,227
<b>Total long term liabilities</b>	<b>25,990,227</b>
<b>Total liabilities</b>	<b>27,515,015</b>

The accompanying notes are an integral part of these financial statements.

# DRAFT

FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022

**Deferred inflow of resources:**

Leased capital assets	3,034
Pensions	299,096
OPEB	2,783,840
<b>Total deferred inflow of resources</b>	<u>3,085,970</u>
<b>Net position:</b>	
Net investment in capital assets	14,531,953
Unrestricted	(10,695,586)
<b>Total net position</b>	<u>\$ 3,836,367</u>

The accompanying notes are an integral part of these financial statements.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT STATEMENT OF ACTIVITIES YEAR ENDED SEPTEMBER 30, 2022

**Expenses:**

Personnel services	\$ 8,713,747
Operating expenditures	4,864,663
Depreciation and amortization	858,965
<b>Total program expenses</b>	<u>14,437,375</u>

**Program revenues:**

Charges for services	<u>349,585</u>
<b>Net program expenses</b>	<u>14,087,790</u>

**General revenues:**

Taxes	14,241,415
Intergovernmental	31,272
Interest income	30,563
Insurance proceeds	83,141
Refunds	247,170
Rents & royalties	309
Gain on equipment sales	6,050
Miscellaneous	12,872
<b>Total general revenues</b>	<u>14,652,792</u>

<b>Change in net position</b>	565,002
-------------------------------	---------

<b>Net position, beginning of year</b>	<u>3,271,365</u>
--	------------------

<b>Net position, end of year</b>	<u><u>\$ 3,836,367</u></u>
----------------------------------	----------------------------

The accompanying notes are an integral part of these financial statements.

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
BALANCE SHEET – GENERAL FUND  
SEPTEMBER 30, 2022**

**ASSETS**

Cash and cash equivalents	\$ 6,142,800
Accounts receivable	108,049
Inventory	696,311
Prepaid Insurance	927,835
<b>Total assets</b>	<b><u>\$ 7,874,995</u></b>

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Accounts payable	\$ 172,559
Accrued wages and benefits payable	74,711
<b>Total liabilities</b>	<b><u>247,270</u></b>

**Fund Balance**

Nonspendable:	
Prepaid and inventory	1,624,146
Assigned: reserves	2,704,026
Unassigned	3,299,553
<b>Total fund balance</b>	<b><u>7,627,725</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 7,874,995</u></b>

**Amounts reported in the statement of net position differ from amounts reported above as follows:**

Fund balance	\$ 7,627,725
Amounts reported for governmental activities in the statement of net position are different because:	
Receivables related to capital assets used in governmental activities are not financial resources and are therefore not reported on the governmental balance sheet	3,047
Capital assets used in governmental activities are not financial resources and are therefore not reported on the governmental balance sheet	19,881,201
Right to use leasead assets used in governmental activities are not financial resources and are therefore not reported on the governmental balance sheet	
Long-term liabilities are not due and payable in the current period and therefore are not in the governmental funds	
Compensated absences	(811,569)
Interest	(561)
Financed purchase	(5,349,248)
Leased capital assets	(297,189)
Net pension liability	(5,172,265)
Net OPEB liability	(15,636,913)
Deferred outflows and inflows associated with pensions and OPEB are not reported in the governmental funds	
Deferred outflows of resources related to pensions	1,331,097
Deferred outflows of resources related to OPEB	5,347,012
Deferred inflows of capital leased assets	(3,034)
Deferred inflows of resources related to pensions	(299,096)
Deferred inflows of resources related to OPEB	(2,783,840)
Net position	<b><u>\$ 3,836,367</u></b>

The accompanying notes are an integral part of these financial statements.

# DRAFT

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2022**

**Revenues**

Taxes	\$ 14,241,415
Intergovernmental	31,272
Charges for services	349,585
Interest income	30,563
Insurance proceeds	83,141
Refunds	247,170
Rents & royalties	309
Miscellaneous	12,872
<b>Total revenues</b>	<b>14,996,327</b>

**Expenditures**

Personnel services	7,424,404
Operating expenditures	5,481,294
Capital outlay	309,504
<b>Total expenditures</b>	<b>13,215,202</b>
<b>Excess of revenues over expenditures</b>	<b>1,781,125</b>

**Other financing sources**

Payment of capital related principal	(599,068)
<b>Total other financing uses</b>	<b>(599,068)</b>

**Special Items**

Sales of equipment	6,050
	<b>6,050</b>

<b>Net change in fund balance</b>	1,188,107
<b>Fund balance beginning of year</b>	6,439,618
<b>Fund balance end of year</b>	\$ 7,627,725

The accompanying notes are an integral part of these financial statements.

# DRAFT

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2022**

**Amounts reported above for governmental activities in the statement of activities are different because:**

Net change in fund balance - total governmental funds	\$ 1,188,107
Amounts reported for governmental activities in the statements of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statements of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	309,504
Depreciation expense	(858,965)
Debt proceeds provide current financial resources to governmental funds, but debt proceeds increase long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Payment of capital related principal	599,068
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Change in compensated absences payable	(56,081)
Change in net OPEB obligation payable	(1,509,843)
Change in net pension payable	(2,841,573)
Change in deferred outflows	753,898
Change in deferred inflows	2,980,887
Change in net position	\$ 565,002

The accompanying notes are an integral part of these financial statements.

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL – GENERAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Taxes	\$ 14,399,487	\$ 14,399,487	\$ 14,241,415	\$ (158,072)
Intergovernmental	-	-	31,272	31,272
Charges for services	349,585	349,585	349,585	-
Interest income	27,500	25,000	30,563	5,563
Insurance proceeds	-	-	83,141	83,141
Refunds	600,000	-	247,170	247,170
Rents & royalties	300	-	309	309
Miscellaneous	550,000	40,000	12,872	(27,128)
<b>Total Revenues</b>	<u>15,926,872</u>	<u>14,814,072</u>	<u>14,996,327</u>	<u>182,255</u>
<b>Expenditures</b>				
Human services				
Personnel services	5,107,273	5,107,273	4,891,463	215,810
Personnel service benefits	3,638,882	3,638,882	3,205,653	433,229
Operating expenditures	1,034,039	1,034,039	924,933	109,106
Travel and per diem	155,985	95,985	76,370	19,615
Communication services	100,100	100,100	88,351	11,749
Freight services	12,020	20,020	16,844	3,176
Utility services	114,650	114,650	110,713	3,937
Rental and leases	941,243	941,243	13,569	927,674
Insurance	773,570	773,570	943,229	(169,659)
Repair and maintenance	564,556	564,556	611,350	(46,794)
Printing and binding	4,050	4,050	4,654	(604)
Promotional activities	15,000	16,500	12,293	4,207
Other operating expenditures	511,115	511,115	7,937	503,178
Office supplies and materials	92,200	82,200	46,226	35,974
Gas, oil and lube	218,967	328,967	275,296	53,671
Chemicals	2,034,320	910,666	1,256,888	(346,222)
Clothing and wearing apparel	40,830	40,830	37,912	2,918
Miscellaneous supplies	195,330	170,330	145,289	25,041
Tools and small implements	10,000	10,000	16,530	(6,530)
Books and subscriptions	85,310	85,310	58,362	26,948
Training	141,223	92,959	61,920	31,039
Interest	-	-	155,997	(155,997)
Capital outlay	561,538	367,500	309,504	57,996

The accompanying notes are an integral part of these financial statements.



# DRAFT

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL – GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Contingency	2,550,000	2,500,000	-	2,500,000
<b>Total expenditures</b>	18,902,201	17,510,745	13,271,283	4,239,462
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ (2,975,329)</b>	<b>\$ (2,696,673)</b>	1,725,044	<b>\$ 4,421,717</b>
<b>Other financing sources</b>				
Payment of capital related principal			(599,068)	
<b>Total other financing uses</b>			(599,068)	
<b>Special item</b>				
Sales of equipment			6,050	
<b>Net change in fund balance</b>			1,132,026	
<b>Fund balance, beginning of year</b>			6,439,618	
<b>Fund balance, end of year</b>			7,571,644	
<b>Reconciliation of budgetary to full accrual basis:</b>				
Reconciling items:				
Compensation accrual			56,081	
<b>Fund balance, end of year (full accrual)</b>			<b>\$ 7,627,725</b>	

The accompanying notes are an integral part of these financial statements.

# DRAFT

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** - The State of Florida created the Monroe County Mosquito Control District (“the District”), a special taxing district, under the enabling act of Chapter 67-1726, Laws of Florida, Acts of 1967. The District was renamed the Florida Keys Mosquito Control District in 1998. The District operates under a Board of Commissioners consisting of five (5) members elected by the voters of Monroe County. Each member is elected for a term of four years and their terms are staggered so that an entirely new board will never be elected at one time.

For financial reporting purpose, the District is not included as a component unit of any other entity, nor does it include the financial statements of any other entity as a component unit. The District is not subject to oversight responsibility relative to any other unit of government. The manifestation of oversight responsibility includes financial interdependency, selection of governing body, ability to significantly influence operation, designation of management and accountability of fiscal matters, as well as the scope of services provided in the community. Although the District supplies mosquito control services to the residents of Monroe County, it is not considered a component unit of Monroe County as it is financially independent and has an independently elected Board of Commissioners, which is responsible for directing operations and designating management. The District has no accountability to Monroe County for its fiscal affairs.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation** – The accounting policies and the presentation of the financial report of the District have been designed to conform to U.S. generally accepted accounting principles as applicable to governmental units, in accordance with the Governmental Accounting Standards Boards (GASB). GASB embodies the official pronouncements previously issued by the National Council on Governmental Accounting (NCGA).

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants and similar items. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when such liabilities have matured.

Ad valorem property taxes are recorded as revenues in the fiscal year in which the taxes are due and collected within 60 days of fiscal year-end. Intergovernmental revenues are recognized at the time of receipt. Investment earnings are recognized when earned. All other revenue items are recognized when cash is received by the District, as any potential receivable amounts are not significant.

**Basic Financial Statements** – The government-wide financial statements consist of a statement of net position and a statement of activities that report information about the District as a whole. The statement of net position reports all financial and capital resources.

The statement of activities demonstrates the degree to which the direct expenses of the District’s program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include: 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are presented to report additional and detailed information about the District. Fund financial statements accompany the government-wide financial statements and present a summary reconciliation to

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

explain differences between the data reported in the governmental funds and the data reported for the corresponding governmental activities in the government-wide financial statements.

**Fund Accounting** – The accounts of the District are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures, as appropriate. Government resources are allocated to and accounted for in the general fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following governmental fund is used by the District.

**General Fund** – The General fund is the general operating fund of the District. All financial resources, which are not specifically restricted or designated as to use, are recorded in the General Fund.

**Cash and Investments** –The District’s cash and investments consist of demand deposits and highly liquid investments, including restricted assets, with a maturity of 90 days or less when purchased. Investments are carried at cost, which is approximately fair value.

**Inventory** – Inventory is stated at cost (as determined on first-in, first-out basis) and consists of chemicals held for use by the District.

**Property, Plant, Equipment and Leased Capital Assets** – Property, plant and equipment are recorded at cost for items purchased or constructed and at estimated fair market value on the date donated for contributed items. The capitalization threshold for capital assets is \$5,000. Depreciation is computed by the straight-line method based on the estimated useful lives of related asset classifications.

<u>Classification</u>	<u>Years</u>
Aircraft	5 - 10
Buildings, structures and improvements	5 - 40
Equipment, vehicles, furniture and fixtures	3 - 20
Computer equipment	3 – 5

Capital asset activity for the year ended September 30, 2022 was as follows:

	<u>Balance at 10/01/21</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at 09/30/22</u>
Land	\$ 2,450,241	\$ -	\$ -	\$ 2,450,241
Buildings/hangers	14,004,408	-	-	14,004,408
Equipment:				
Aircrafts	12,288,745	-	-	12,288,745
Aviation and other airport equipment	486,770	-	-	486,770
Autos, trucks & heavy equipment	1,206,343	192,739	(93,423)	1,305,659
Other equipment	1,540,024	-	-	1,540,024
Subtotal	31,976,531	192,739	(93,423)	32,075,847
Less accumulated depreciation:	(11,843,606)	(749,588)	93,423	(12,499,771)
Leased Capital Assets	363,034	51,468	-	414,502
Less accumulated amortization:	-	(109,377)	-	(109,377)
Net capital assets	<u>\$ 20,495,959</u>	<u>\$ (614,758)</u>	<u>\$ -</u>	<u>\$ 19,881,201</u>

The District has recorded the right to use Leased Capital Assets as a result of implementing GASB 87. The leased assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentive, and plus ancillary charges necessary to place the lease into service. The leased assets are amortized on a straight-line basis over the life of the related lease.

# DRAFT

FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The District's policy concerning capitalized interest costs is in accordance with GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, which no longer requires the capitalization of interest costs.

**Compensated Absences** – District policy grants employees annual leave and sick leave in varying amounts. Upon termination of employment, employees can receive payment for accumulated annual leave. In general, sick leave payments are granted upon termination of employment to employees with 10 years or more of credited service. The maximum payment is subject to a percentage and maximum hour limitations. The District accrues a liability for leave hours that meet the criteria for payment at the eligible employees' current rates of pay plus retirement benefits and employment taxes.

**Net Position** – Net Position in the government-wide fund financial statements is classified as net investment in capital assets; restricted and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments imposed by law through state statute.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**Fund Balance** – In the governmental fund financial statements, fund balance is composed of five classifications designated to disclose the hierarchy of constraints placed on how fund balance can be spent. The government fund types classify fund balances as follows:

**Nonspendable** – Include amounts that cannot be spent because they are either not in spendable form, or for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

**Restricted** – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

**Committed** – Amounts that can only be used for specific purposes because of formal action (resolution or ordinance) by the government's highest level of decision-making authority.

**Assigned** – Amounts that are constrained by the District's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

**Unassigned** – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District's policy is to first apply restricted, committed then assigned resources when an expense is incurred for purposes for which both restricted or committed or assigned and unassigned fund balance are available.

**Use of Estimates** – The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Postemployment Benefits Other Than Pensions (OPEB)** – For purposes of measuring the net OPEB Liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the District's Retiree Health Care Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by The Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**Deferred Outflows/Inflows of Resources** – In addition to assets, the statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until that time. The District has two items that qualify for reporting in this category, which are related to net pension liability and OPEB liability and are the differences between actual and expected experience on liabilities, changes in assumptions, contributions made after measurement date, and the net difference between projected and actual earnings on the pension plan investments.

**Budget** – The District’s annual budget is prepared on the cash basis in conformity with requirements of the Department of Agriculture and Consumer Services, Bureau of Entomology. The budget and all amendments thereto are approved by the Board and then submitted to the Bureau of Entomology for approval. Prior to, or on about, September 30, the District’s budget is legally enacted through passage of a resolution. Budgeted to Actual expenditure reports are employed as a management control device during the year for the fund. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America, except that compensation accruals are not budgeted. For the fiscal year 2022, the following adjustments were necessary to present the actual data on a budgetary basis for the General fund excess of revenues over expenditures:

GAAP basis	\$ 1,188,107
Compensation accrual difference	<u>(56,081)</u>
Non-GAAP budgetary basis	<u>\$ 1,132,026</u>

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents resources for a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. These amounts relate to the net pension liability and the OPEB liability and are the difference between actual and expected experience, differences in projected and actual earnings on investments and changes in assumptions.

**NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS**

As of September 30, 2022, the District had demand deposits of \$7,921,143.

**Custodial Credit Risk** – is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. In accordance with its policy, all District depositories are banks designated by the State of Florida, Department of Insurance and Treasurer (“the Treasurer”) as qualified public depositories. Chapter 280 of the Florida Statutes “Florida Security for Public Deposits Act” provides procedures for public depositories to ensure public monies in banks and savings and loan associations are collateralized with the Treasurer as agent for the public entities. Chapter 280 defines deposits as demand deposit accounts, time deposit accounts, and nonnegotiable certificates of deposit.

Financial institutions qualifying as public depositories shall deposit with the Treasurer eligible collateral having a market value equal to or in the excess of the average daily balance of public deposits times the depository collateral pledging level required, pursuant to Chapter 280, as computed and reported monthly, or 125 percent of the average monthly balance, whichever is greater. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, no public depositor shall be liable for any loss thereof, and therefore, the District is not exposed to custodial credit risk.

**Interest Rate Risk** – As a means of limiting its exposure to fair value losses arising from rising interest rates the District’s investment policy limits its portfolio to maturities of no more than five years unless matched to a specific cash flow.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

**Credit Risk** – The District's general investment policy is to apply the prudent person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital and, in general avoid speculative investments.

### NOTE 3 – REVENUES

**Property Taxes** – Property taxes, based on assessed values at January 1, become due and payable on November 1<sup>st</sup> of each year. A four percent discount is allowed if the taxes are paid in November with the discount declining by one percent each month thereafter. Taxes become delinquent on April 1<sup>st</sup> of each year; and tax certificates for the full amount of any unpaid taxes and assessments must be sold not later than June 1<sup>st</sup> of each year. No accrual for the property tax levy becoming due in November 2022 is included in the accompanying financial statements, since such taxes are collected to finance expenditures of the subsequent period.

The collection of the District's tax revenues is administered by the Tax Collector of Monroe County.

**Charge for Services** – The District receives payment from the Naval Air Station, Key West (N.A.S. Key West) for mosquito control services provided on base. The contract between the District and N.A.S. Key West began October 1, 2006 and ended September 30, 2007 with 4 option years to follow. In fiscal year ended September 30, 2008, the Navy separated the management of the core military sites and military housing creating two separate contracts. A new contract was awarded for the period October 1, 2011 through September 30, 2012 with two option years. The contract for the core military sites ended on September 30, 2014. The Navy entered into a new one year contract during fiscal year ending September 30, 2020. The contract has four, one year options. The District continues mosquito control service to the military housing sites under contracts which are renewed annually. The annual rate for all services for fiscal year ended September 30, 2022 is \$349,585. The receivable balance at September 30, 2022 was \$108,049.

### NOTE 4 – CHANGES IN LONG-TERM LIABILITIES

	Balance 10/01/21	Additions	Reductions	Balance 09/30/22	Due Within One Year
FRS pension liability	\$ 2,330,692	\$ 2,841,573	\$ -	\$ 5,172,265	\$ -
Compensated absences	755,488	608,758	(552,677)	811,569	552,677
Net OPEB liability	14,127,070	1,509,843	-	15,636,913	-
	<u>\$ 17,213,250</u>	<u>\$ 4,960,174</u>	<u>\$ (552,677)</u>	<u>\$ 21,620,747</u>	<u>\$ 552,677</u>

**Lease Liabilities** – The District has entered into agreements to lease vehicles and certain equipment. The lease agreements qualify as other than short term leases under GASB 87 and, therefore, have been recorded at the present value of the future remaining minimum lease payments. At the end of each lease, the District returns the vehicles and equipment to the lessor without further obligation.

**Vehicles** – The District has 15 5-year agreements for fleet vehicles with Enterprise Fleet Management. Lease inception dates range from years 2019 to 2022. Each vehicle is paid in equal monthly installments with no variable payment components ranging from \$358 to \$729.

**Equipment** – The District has four 52-month agreements for office equipment with Xerox and one 5-year agreement for a water cooler with Pure Water Technology. Lease inception dates range from years 2018 to 2019. Each agreement is paid in equal monthly installments with no variable payment components ranging from \$197 to \$300.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 4 – CHANGES IN LONG-TERM LIABILITIES (continued)

Future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	110,609	7,743	\$ 118,352
2024	101,885	4,437	106,322
2025	61,286	2,014	63,300
2026	16,006	553	16,559
2027	7,403	85	7,488
Thereafter	-	-	-
Total	<u>\$ 297,189</u>	<u>\$ 14,832</u>	<u>\$ 312,021</u>

### NOTE 5 – FINANCED PURCHASE

The District entered into a lease/purchase agreement for two new helicopters in June 2019. At September 30, 2022, the total assets capitalized under the lease are \$7,968,480, with accumulated amortization of \$498,030. Current amortization of \$199,212 is included within depreciation expense. Eleven annual payments are due on October 1 in equal installments of \$744,059, including 2.4375% interest, maturing October 1, 2030. At the end of the term, in which all payments are fulfilled, the District will acquire ownership.

The financed purchase matures as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	613,671	130,388	\$ 744,059
2024	628,629	115,430	744,059
2025	643,952	100,107	744,059
2026	659,648	84,411	744,059
2027	675,727	68,332	744,059
Thereafter	2,127,621	104,554	2,232,175
Total	<u>\$ 5,349,248</u>	<u>\$ 603,222</u>	<u>\$ 5,952,470</u>

### NOTE 6 – FLORIDA RETIREMENT SYSTEM RETIREMENT PLANS

#### Florida Retirement System:

General Information - All of the District's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost-sharing, multiple-employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan (Pension Plan) and the Retiree Health Insurance Subsidy (HIS Plan). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan (Investment Plan) alternative to the Pension Plan, which is administered by the State Board of Administration (SBA). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site, [www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**NOTE 6 – FLORIDA RETIREMENT SYSTEM RETIREMENT PLANS (Continued)**

**Pension Plan**

Plan Description - The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees.

Benefits Provided - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits.

Special risk Administrative Support class members who retire at age 55 or with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary, for each year of credited service.

Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Pension Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular and Senior Management Service, and Elected Officers' class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost of living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

Contributions - Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute 3% of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022, respectively, were as follows: Regular 10.82% and 11.91%, Special Risk Administrative Support 37.76% and 38.65%; Special Risk 25.89% and 27.83%; Senior Management Services 29.01% and 31.57%, Elected Officers 51.42% and 57.00%, and DROP participants 18.34% and 18.60%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022, respectively.



# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 6 – FLORIDA RETIREMENT SYSTEM RETIREMENT PLANS (Continued)

The District's contributions, including employee contributions, to the Pension Plan totaled \$438,111 for the fiscal year ended September 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2022, the District reported a liability of \$3,820,146 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The District's proportionate share of the net pension liability was based on the District's 2022 fiscal year contributions relative to the 2022 fiscal year contributions of all participating members. At June 30, 2022, the District's proportionate share was 0.01%, which was the same proportionate share measured as of June 30, 2021.

For the fiscal year ended September 30, 2022, the District recognized pension expense of \$547,338. In addition the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 181,435	\$ -
Change of assumptions	470,467	-
Net difference between projected and actual earnings on Pension Plan investment	252,244	-
Changes in proportion and differences between District's Pension Plan contribution and proportionate share of contributions	132,867	35,370
District's Pension Plan Contributions subsequent to the measurement date	126,744	-
<b>Total</b>	<b>\$ 1,163,757</b>	<b>\$ 35,370</b>

The deferred outflows of resources related to the Pension Plan, totaling \$126,744 resulting from the District's contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to the Pension Plan will be recognized in pension expense as follows:

Year Ended September 30	Amount
2023	22,297
2024	27,624
2025	24,134
2026	21,013
2027	2,429
Total	<b>\$ 97,497</b>

Actuarial Assumptions - The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Investment rate of return	6.70%, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018. The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018. The long term expected rate of return remained at 6.70%, and the active member mortality assumption was updated.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 6 – FLORIDA RETIREMENT SYSTEM RETIREMENT PLANS (Continued)

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	2.60%	2.60%	1.10%
Fixed Income	19.80%	4.40%	4.40%	3.20%
Global Equity	54.00%	8.80%	7.30%	17.80%
Real Estate	10.30%	7.40%	6.30%	15.70%
Private Equity	11.10%	12.00%	8.90%	26.30%
Strategic Investments	3.80%	6.20%	5.90%	7.80%
<b>Total</b>	<b>100.00%</b>			

Assumed Inflation - Mean 2.40% 1.30%  
 (1) As outlines in the Pension Plan's investment policy

Discount Rate - The discount rate used to measure the total pension liability was 6.70%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 6.70%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.70%) or one percentage point higher (7.70%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	5.70%	6.70%	7.70%
District's Proportionate share of the net liability	\$ 1,328,551	\$ 768,201	\$ 299,682

Pension Plan Fiduciary Net Position - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

#### HIS Plan

Plan Description - The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided - For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 6 – FLORIDA RETIREMENT SYSTEM RETIREMENT PLANS (Continued)

retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare

Contributions - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2022, the HIS contribution for the period October 1, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022 was 1.66%. The District contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled. The District’s contributions to the HIS Plan totaled \$77,239 for the fiscal year ended September 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2022, the District reported a liability of \$1,352,021 for its proportionate share of the HIS Plan’s net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The District’s proportionate share of the net pension liability was based on the District’s 2022 fiscal year contributions relative to the 2022 fiscal year contributions of all participating members. At June 30, 2022, the District’s proportionate share was 0.013 percent, which was the same proportionate share measured as of June 30, 2021.

For the fiscal year ended September 30, 2022, the District recognized HIS Plan pension expense of \$64,702. In addition the District reported deferred outflows of resources and deferred inflows of resources related to HIS Plan pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 41,037	\$ 5,949
Change of assumptions	77,499	209,157
Net difference between projected and actual earnings on HIS Plan investment	1,957	
Changes in proportion and differences between District's HIS Plan contribution and proportionate share of contributions	24,727	48,620
District's HIS Contributions subsequent to the measurement date	22,120	
<b>Total</b>	<b>\$ 167,340</b>	<b>\$ 263,726</b>

The deferred outflows of resources related to the HIS Plan, totaling \$22,120 resulting from District’s contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to the HIS Plan will be recognized in pension expense as follows:

Year Ended September 30	Amount
2023	\$ (5,719)
2024	(3,136)
2025	(3,693)
2026	(8,559)
2027	(2,985)
Thereafter	199
Total	<b>\$ (23,893)</b>

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 6 – FLORIDA RETIREMENT SYSTEM RETIREMENT PLANS (Continued)

Actuarial Assumptions - The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.54 %

Mortality rates were based on the Generational PUB-2010 with projection Scale MP-2018.

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018. The municipal rate used to determine total pension liability increased from 2.16% to 3.54%.

Discount Rate - The discount rate used to measure the total pension liability was 3.54%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date.

Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan

sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the District’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the District’s proportionate share of the net pension liability calculated using the discount rate of 3.54%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.54%) or one percentage point higher (4.54%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	2.54%	3.54%	4.54%
District's Proportionate share of the net liability	\$ 1,787,506	\$ 1,562,393	\$ 1,376,117

HIS Plan Fiduciary Net Position - Detailed information regarding the HIS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

#### Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA’s annual financial statements and in the State of Florida Comprehensive Annual Financial Report. As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member’s accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 and 0.06 percent of payroll and by forfeited benefits of plan members for the periods October 1, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022, respectively. Allocations to the investment member’s accounts during the 2022 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, Special Risk Administrative Support class 7.95%, Special Risk class 14.00%, and Senior Management Service class 7.67%, and District Elected Officers class of 11.34%.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 6 – FLORIDA RETIREMENT SYSTEM RETIREMENT PLANS (Continued)

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2022, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed

lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income. The District’s Investment Plan pension expense totaled \$0 for the fiscal year ended September 30, 2022.

### NOTE 7 – OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

#### General Information About Post Employment Health Care Benefits:

Plan Description – The District’s Retiree Health Care Plan (Plan) is a single-employer defined benefit postemployment health care plan that covers eligible retired employees. The Plan, which is administered by the District, allows employees who retire and meet retirement eligibility requirements under one of the District’s retirement plans to continue medical, dental, vision, and life coverage as a participant in the District’s plan.

Employees covered by benefit terms – At October 1, 2021, the following employees were covered by the benefit terms:

Inactive Plan Members, Dependent Spouses, or Beneficiaries Currently Receiving Benefits	41
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	67
	108

Benefits Provided – The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All employees of the District are eligible to receive postemployment health care benefits. Coverage for retirees and their spouses and dependents is provided for life. The Trust was established with the intent to advance fund benefits provided under the Plan.

The District subsidizes the medical, dental, vision and life insurance benefits provided to retirees participating in the District’s group insurance plans who were hired prior to September 21, 2010. For medical insurance, retirees pay a premium of \$50/month for single coverage, and \$288.33/month for spouse coverage. The District pays 100% of the active premium for dental, vision and life insurance benefits for retirees hired prior to September 21, 2010.

Retirees who were hired on or after September 21, 2010 and are participating in the District’s group insurance plans are required to contribute 100% of the active premiums. An employer-provided implicit subsidy for the health plan will still exist for these participants. In future years, contributions for retirees hired on or after September 21, 2010 are assumed to increase at the same rate as total healthcare costs.

Contributions – the contributions made to the program are assumed to be at least the benefits paid to retirees (both on an explicit and implicit basis) and administrative expenses.

Concentrations – The Plan did not hold investments in any one organization that represents 5 percent or more of the Fund’s Fiduciary Net Position.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 7 – OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (Continued)

Investment Policy – the following was the District’s adopted asset allocation as of September 30, 2022:

Asset Class	Target Allocation
Fixed Income	100%
Cash & Cash Equivalents	0%
Total	100%

Rate of Return – For the year end September 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was 3.69%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

#### **Net OPEB Liability:**

The measurement date for GASB 75 reporting is September 30, 2022. The measurement period for the OPEB expense is October 1, 2021 to September 30, 2022. The reporting period is October 1, 2021 to September 30, 2022. The District’s Net OPEB Liability was measured as of September 30, 2022. The Total OPEB Liability used to calculate the Net OPEB Liability was determined as of that date.

Actuarial Assumptions – The Total OPEB Liability was determined by an actuarial valuation as of October 1, 2021 using the following assumptions:

Inflation Rate	2.50%
Salary Increase Rate(s)	Varies by Service
Discount Rate	3.50%
Initial Trend Rate	7.50%
Ultimate Trend Rate	4.00%
Years to Ultimate	53
Investment Rate of Return	3.50%

All mortality rates were based on the PubG-2010 mortality tables. All mortality rates are those outlined in Milliman’s July 1, 2021 Florida Retirement System (FRS) valuation report. All tables include fully generational adjustments for mortality improvements using gender-specific improvement scale MP-2021.

Mortality - Active Lives – For female lives, the headcount-weighted PubG-2010 female below-median income employee table was used. For male lives, the headcount-weighted PubG-2010 male below-median income employee table, set back one year, was used.

Mortality - Inactive Healthy Live – For female lives, the headcount-weighted PubG-2010 female below-median healthy retiree table was used. For male lives, the headcount-weighted PubG-2010 male below-median income healthy retiree table, set back one year, was used.

Mortality - Disabled Lives – For female lives, the headcount-weighted PubG-2010 female disabled retiree table, set forward 3 years, was used. For male lives, the headcount-weighted PubG-2010 male disabled retiree table, set forward 3 years, was used.

Long-Term Expected Rate of Return – The Long-Term Expected Rate of Return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the Long-Term Expected Rate of Return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 7 – OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Fixed Income	100%	1.00%
Cash & Cash Equivalents	0%	0.00%
Total	100%	

Long-Term Expected Real Rates of Return by asset class were provided by the District personnel.

Discount Rate – The discount rate used to measure the Total OPEB Liability is 3.5%, which is equivalent to the expected rate of return on trust investments. This rate is used to discount all projected benefit payments.

#### Changes in Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Reporting Period Ending September 30, 2021	\$ 16,570,102	\$ 2,443,032	\$ 14,127,070
Changes for the Year:			
Service Cost	259,750	-	259,750
Interest	623,860	-	623,860
Differences Between Expected and Actual Experience	1,389,387	-	1,389,387
Changes of Assumptions	113,476	-	113,476
Changes of Benefit Terms	-	-	-
Explicit Contributions - Employer	-	-	-
Implicit Contributions - Employer	-	796,154	(796,154)
Net Investment Income	-	80,476	(80,476)
Benefit Payments	(796,154)	(796,154)	-
Administrative Expense	-	-	-
Other Changes	-	-	-
Net Changes	1,590,319	80,476	1,509,843
Reporting Period Ending September 30, 2022	\$ 18,160,421	\$ 2,523,508	\$ 15,636,913

Differences between expected and actual experience reflects the impact of changes to the census data from prior valuation to the valuation as of October 1, 2021. Changes in assumptions reflect updated health care costs and premiums, and updated mortality improvement scale

Sensitivity of the Net OPEB Liability to changes in the Discount Rate – The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	2.50%	3.50%	4.50%
Net OPEB Liability (asset)	\$ 18,379,452	\$ 15,636,913	\$ 13,389,224

Sensitivity of the Net OPEB Liability to the changes in the Healthcare Cost Trend Rates – The following presents the Net OPEB Liability of the District, as well as what the District' Net OPEB Liability would be if it were calculated

# DRAFT

## FLORIDA KEYS MOSQUITO CONTROL DISTRICT NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2022

### NOTE 7 – OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (Continued)

using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease (3.00% to 6.50%)	Healthcare Cost Trend Rates (4.00% to 7.50%)	1% Increase (5.00% to 8.50%)
Net OPEB Liability (asset)	\$ 12,926,699	\$ 15,636,913	\$ 19,068,146

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB Plan’s Fiduciary Net Position is available in a separately issued Plan financial report by contacting the District’s Comptroller at 18 Aquamarine Drive, Key West, Florida, 33040, phone (305) 292-7190.

#### **OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:**

For the year ended September 30, 2022 , the District will recognize OPEB Expense of \$1,346,116.

On September 30, 2022, the District reported Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected	\$ 1,885,607	\$ 4,024
Changes of assumptions	3,461,405	2,758,595
Net differences between Projected and Actual		
Earnings on OPEB Plan investments	-	21,221.00
Total	\$ 5,347,012	\$ 2,783,840

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB will be recognized in OPEB Expense as follows:

Year ending	Amount
9/30/2023	\$ 503,788
9/30/2024	510,903
9/30/2025	514,742
9/30/2026	518,223
9/30/2027	367,606
Thereafter	147,910
Total	\$ 2,563,172

### NOTE 8 – CONTINGENCIES

From time to time, the District receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management such disallowed claims, if any, will not have a material effect on the financial statements or the overall financial position of the District at September 30, 2022.

After year end, there was a fire at one of the District’s facilities. Management filed a claim with the District’s insurance carrier and as of the date of the financial statements, management is working on the reimbursement and the ultimate financial impact and duration cannot be estimated at this time.



# DRAFT

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**NOTE 9 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance for all risks of loss except group insurance. Settled claims have not exceeded this commercial coverage in any of the last four years, except FY 2017 relating to uncovered damages from Hurricane Irma, totaling \$60,866 and FY 2021, totaling \$857,073 relating to an employee lawsuit of \$7,073, an agreed upon amount of \$850,000 as described as on March 16, 2021 the Board approved an agreement between the District and the City of Key West (“City”) resolving a dispute through mediation, related to remediation of environmental contamination of the property located in the vicinity of the District’s former headquarters located at 5224 College Road, Stock Island, Florida, and indemnified the District from any and all claim of third parties related to the same, and FY 2022 due to a theft incurrence in the amount of approximately \$80,000.

The District is self-insured for hospitalization and medical care. The plan is administered by an independent third party who processes the claims for payment. The plan administrator actuarially calculates a premium for which the District makes monthly payments. During the fiscal year, the District incurred expenses totaling \$1,431,393 for claims, administrative fees and premiums.

# DRAFT

**REQUIRED SUPPLEMENTARY INFORMATION**

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED SEPTEMBER 30, 2022**

LAST 10 FISCAL YEARS \*

**Schedule of the District's Proportionate Share of Net Pension Liability  
Florida Retirement System Pension Plan**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	0.01027%	0.01017%	0.00975%	0.00996%	0.00962%	0.00980%	0.01004%	0.01094%	0.01110%
District's proportionate share of the net pension liability (asset)	\$ 3,820,146	\$ 768,201	\$ 4,225,251	\$ 3,428,870	\$ 2,896,825	\$ 2,899,270	\$ 2,534,137	\$ 1,412,939	\$ 676,990
District's covered-employee payroll	4,878,786	4,878,787	4,878,787	4,878,786	4,878,786	4,109,965	4,047,881	\$ 3,937,462	\$ 3,957,888
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	78.30%	15.75%	86.60%	70.28%	59.38%	70.54%	62.60%	35.88%	17.10%
Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

**Schedule of the District's Contributions**

**Florida Retirement System Pension Plan**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 438,111	\$ 387,419	\$ 323,908	\$ 308,722	\$ 274,089	\$ 255,074	\$ 244,748	\$ 266,706	\$ 243,039
Contributions in relation to the contractually required contribution	(438,111)	(387,419)	(323,908)	(308,722)	(274,089)	(255,074)	(244,748)	(266,706)	(243,039)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-
District's covered-employee payroll	\$ 4,878,786	\$ 4,878,787	\$ 4,878,786	\$ 4,878,786	\$ 4,878,786	\$ 4,109,965	\$ 4,047,881	\$ 3,937,462	\$ 3,957,888
Contributions as a percentage of covered-employee payroll	8.98%	7.94%	6.64%	6.33%	5.62%	6.21%	6.05%	6.77%	6.14%

**Schedule of the District's Proportionate Share of Net Pension Liability**

**Florida Retirement System Health Insurance Subsidy**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	0.01277%	0.01274%	0.01315%	0.01335%	0.01296%	0.01285%	0.01311%	0.01299%	0.01332%
District's proportionate share of the net pension liability (asset)	\$ 1,352,021	\$ 1,562,393	\$ 1,605,971	\$ 1,494,128	\$ 1,371,630	\$ 1,373,465	\$ 1,528,055	\$ 1,324,353	\$ 1,245,276
District's covered-employee payroll	4,878,786	4,878,787	4,878,787	4,878,786	4,878,786	4,109,965	4,047,881	\$ 3,937,462	\$ 3,957,888
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	27.71%	32.02%	32.92%	30.62%	28.11%	33.42%	37.75%	33.63%	31.46%
Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

District's proportion of the net pension liability (asset)

District's proportionate share of the net pension liability (asset)

District's covered-employee payroll

District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll

Plan fiduciary net position as a percentage of the total pension liability

Contractually required contribution

Contributions in relation to the contractually required contribution

Contribution deficiency (excess)

District's covered-employee payroll

Contributions as a percentage of covered-employee payroll

District's proportion of the net pension liability (asset)

District's proportionate share of the net pension liability (asset)

District's covered-employee payroll

District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll

Plan fiduciary net position as a percentage of the total pension liability

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED SEPTEMBER 30, 2022**

**LAST 10 FISCAL YEARS \***

**Schedule of the District's Contributions  
Florida Retirement System Health Insurance Subsidy**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 77,239	\$ 74,869	\$ 75,795	\$ 74,151	\$ 70,279	\$ 67,980	\$ 67,203	\$ 49,640	\$ 45,623
Contributions in relation to the contractually required contribution	(77,239)	(74,869)	(75,795)	(74,151)	(70,279)	(67,980)	(67,203)	(49,640)	(45,623)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-
District's covered-employee payroll	\$ 4,878,786	\$ 4,878,787	\$ 4,878,787	\$ 4,878,786	\$ 4,878,786	\$ 4,109,965	\$ 4,047,881	\$ 3,937,462	\$ 3,957,888
Contributions as a percentage of covered-employee payroll	1.58%	1.53%	1.55%	1.52%	1.44%	1.65%	1.66%	1.26%	1.15%

**Schedule of Investment Returns  
Florida Retirement System Pension Plan**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expenses	-7.20%	30.41%	3.35%	5.98%	9.28%	13.59%	0.57%	3.77%	17.57%

\* GASB 68 implemented FY15 - no prior data available

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED SEPTEMBER 30, 2022**

**LAST 10 FISCAL YEARS \***

**Schedule of Changes in Net OPEB Liability and Related Ratios**

Reporting Date Measurement Date	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017
<b>Total OPEB Liability</b>						
Service Cost	\$ 259,750	\$ 414,055	\$ 304,386	\$ 313,415	\$ 227,527	\$ 280,615
Interest	623,860	431,007	584,549	584,118	469,998	423,996
Changes in benefit terms	-	-	-	-	-	-
Difference Between Actual and Expected Experience	1,389,387	-	544,547	-	637,972	-
Changes of Assumption	113,476	(3,546,762)	3,371,546	1,436,276	708,551	(1,272,780)
Benefit Payments	(796,154)	(718,133)	(583,559)	(447,474)	(413,190)	(379,686)
Net Change in Total OPEB Liability	1,590,319	(3,419,833)	4,221,469	1,886,335	1,630,858	(947,855)
Total OPEB Liability - Beginning	16,570,102	19,989,935	15,768,466	13,882,131	12,251,273	13,199,128
Total OPEB Liability - Ending (a)	\$ 18,160,421	\$ 16,570,102	\$ 19,989,935	\$ 15,768,466	\$ 13,882,131	\$ 12,251,273
<b>Plan Fiduciary Net Position</b>						
Explicit Contributions - Employer	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Implicit Contributions - Employer	796,154	718,133	583,559	447,474	413,190	379,686
Net Investment Income	80,476	99,806	84,282	86,170	(171,391)	19,675
Benefit Payments	(796,154)	(718,133)	(583,559)	(447,474)	(413,190)	(379,686)
Administrative Expense	-	-	-	-	-	-
Other	-	(10,593)	-	196,859	-	-
Net Change in Plan Fiduciary Net Position	80,476	89,213	284,282	483,029	28,609	19,675
Plan Fiduciary Net Position - Beginning	2,443,032	2,353,819	2,069,537	1,586,508	1,557,899	1,538,224
Plan Fiduciary Net Position - Ending (b)	2,523,508	2,443,032	2,353,819	2,069,537	1,586,508	1,557,899
<b>Sponsor's Net OPEB Liability - Ending (a) - (b)</b>	<b>\$ 15,636,913</b>	<b>\$ 14,127,070</b>	<b>\$ 17,636,116</b>	<b>\$ 13,698,929</b>	<b>\$ 12,295,623</b>	<b>\$ 10,693,374</b>
Plan's Fiduciary Net Position as a percentage of the Total OPEB Liability	13.90%	14.74%	11.78%	13.12%	11.43%	12.72%
Covered Employee Payroll (Projected)	\$ 4,614,744	\$ 4,461,716	\$ 4,241,175	\$ 4,215,475	\$ 4,007,106	\$ 3,707,389
Sponsor's Net OPEB Liability as a percentage of Covered Employee Payroll	338.85%	316.63%	415.83%	324.97%	306.85%	288.43%

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED SEPTEMBER 30, 2022**

**LAST 10 FISCAL YEARS \***

**Notes to Schedule**

The current year's Covered Employee Payroll was projected from the Valuation Date to the Measurement Date.

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

FY 2022	3.50%
FY 2021	3.50%
FY 2020	2.15%
FY 2019	3.58%
FY 2018	4.18%
FY 2017	3.64%

\* GASB 75 implemented FY18 - no prior data available

**Schedule of Investment Returns - OPEB**

9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017
3.69%	3.57%	3.23%	2.88%	2.61%	1.28%

Annual money-weighted rate of return, net of investment expenses

**DRAFT**

FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 YEAR ENDED SEPTEMBER 30, 2022

LAST 10 FISCAL YEARS \*

Schedule of the District's Contributions - OPEB

	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017
Actuarially Determined Contribution Contributions in relation to the Actuarially Determined Contributions	\$ 1,154,848	\$ 1,091,392	\$ 1,203,150	\$ 993,843	\$ 988,861	\$ 800,340
Contribution Deficiency (Excess)	\$ 1,154,848	\$ 1,091,392	\$ 1,003,150	\$ 793,843	\$ 788,861	\$ 800,340
Covered Employee Payroll (Projected)	\$ 4,614,744	\$ 4,461,716	\$ 4,241,175	\$ 4,215,475	\$ 4,007,106	\$ 3,707,389
Contributions as a percentage of Covered Employee	0.00%	0.00%	4.72%	4.74%	4.99%	0.00%

\* GASB 75 implemented FY18 - no prior data available

**Notes to Schedule**

Actuarially determined contribution rates shown above are calculated as of September 30 for the plan/fiscal year in which contributions are reported.

# DRAFT

**SUPPLEMENTARY INDEPENDENT AUDITOR REPORTS**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners  
Florida Keys Mosquito Control District  
Key West, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Florida Keys Mosquito Control District ("the District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 20, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency noted as finding 2021-01 in a letter dated June 20, 2023 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

The Board of Commissioners  
Florida Keys Mosquito Control District  
Key West, Florida

### Report on the Financial Statements

We have audited the financial statements of the Florida Keys Mosquito Control District (the District), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 20, 2023.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Florida Auditor General, which govern the conduct of local government entity audits performed in the State of Florida and require that certain items be addressed in this letter.

### Other Reporting Requirements

We have issued our Independent Auditor's Report and Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, ATC Section 315, regarding compliance requirements in accordance with Chapter 10.550 Rules of the Florida Auditor General, all dated June 20, 2023. Disclosures in those reports should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements.

There were no component units related to the District. The District's name and legal authority is disclosed in the notes to the financial statements.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

# DRAFT

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

## Specific Special District Information

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy of the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(a), Florida Statutes, and Section 10.554(1)(i)6, rules of the Auditor General, the District reported:

- a. The total number of employees compensated in the last pay period of the District's fiscal year as of September 30, 2022: 76
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as of September 30, 2022: None
- c. All compensation earned or awarded to employees, whether paid or accrued, regardless of contingency: \$4,891,463
- d. All compensation earned or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$17,960
- e. There were no construction projects with a total cost of at least \$65,000 approved by the District that were scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as of September 30, 2022.
- f. The budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: \$278,656. The financial statements include a budget to actual variance report with the original and final budget amounts.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, rules of the Auditor General, the District reported:

- a. The millage rate imposed by the District was 0.4648.
- b. The total amount of ad valorem taxes collected on behalf of the district was \$14,237,906
- c. The District did not issue or have any outstanding bonds during the fiscal year.

## Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

## Purpose of this Letter

This management letter is intended solely for the information of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

June 20, 2023



815 Peacock Plaza  
Key West, Florida 33040  
305.294.1049 | 305.294.1040  
Fax: 305.294.3951

Members:  
AMERICAN INSTITUTE OF CPA'S  
FLORIDA INSTITUTE OF CPA'S

*John G. Parks, Jr., CPA - retired*

Scott G. Oropeza, CPA, PA  
James H. Hill, Jr., CPA, PLLC

## **REPORT OF INDEPENDENT ACCOUNTANT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES**

The Board of Commissioners  
Florida Keys Mosquito Control District  
Key West, Florida

We have examined the Florida Keys Mosquito Control District's (the District) compliance with the local government investment policy requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. The District's management is responsible for the District's compliance with those specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of those procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination of the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the local government investment policy requirements of Section 218.415 Florida Statutes during the year ended September 30, 2022.

This report is intended to describe our testing of compliance with Section 218.415 Florida Statutes and it is not suitable for any other purpose.

June 20, 2023

# *Item 10c*

## Resolution 2023-14 Amending Administrative Policy Manual

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
RESOLUTION NO. 2023-14**

**A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
OF MONROE COUNTY, FLORIDA MODIFYING THE DISTRICT'S  
ADMINISTRATIVE POLICY MANUAL; PROVIDING FOR SEVERABILITY;  
AND PROVIDING FOR AN EFFECTIVE DATE.**

---

**WHEREAS**, the Board of the Commissioners of the Florida Keys Mosquito Control District of Monroe County, Florida (“District”) had previously adopted policies throughout the years, either through Motions and/or Resolution, which have been compiled into an Administrative Policy Manual; and

**WHEREAS**, the District adopted a restated Administrative Policy Manual on December 16, 2022; and

**WHEREAS**, any modifications to the Administrative Policy Manual are adopted by the District by Resolution; and

**WHEREAS**, modifications to the annual budgeting procedure as shown in Exhibit A and amending the purchasing policy as shown in Exhibit B shall be implemented are adopted by the District by resolution; and

**WHEREAS**, the District finds and declares that the adoption of the Administrative Policy Manual, as amended, is appropriate and in the best interest of the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the Florida Keys Mosquito Control District of Monroe County, Florida, that:

1. That the above declarations are true and correct and incorporated herein; and
2. The Florida Keys Mosquito Control Administrative Policy Manual modifications to the annual budgeting procedure as shown in Exhibit A and amending the purchasing policy as shown in Exhibit B shall be implemented and incorporated herein by reference and is adopted as the District’s Administrative Policy Manual.
3. Because the policies involve citation to Florida rules and statutes, it shall be understood that the rules and statutes cited may be revised and changed from time to time by the appropriate department and/or legislature, and such citations should be read as such.
4. Further changes and amendments to the District’s Administrative Policy Manual shall be done by Resolution with reference to the specific policy being revised.
5. The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Resolution but they shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part; and
6. This resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this \_\_\_ day of June, 2023.

District 1 – Commissioner Jill Cranney	Yes_____	No_____
District 2 – Chair Phil Goodman	Yes_____	No_____
District 3 – Commissioner Brandon Pinder	Yes_____	No_____
District 4 – Vice Chair Stanley M. Zuba	Yes_____	No_____
District 5 – Commissioner Tom McDonald	Yes_____	No_____

**ATTEST:**

**FLORIDA KEYS MOSQUITO CONTROL  
DISTRICT**

\_\_\_\_\_  
Andrea Leal, Executive Director                      Date

\_\_\_\_\_  
Chairman Phil Goodman    Date

# FLORIDA KEYS MOSQUITO CONTROL DISTRICT

## ANNUAL BUDGETING PROCEDURE

*(May 18, 2023)*

### I. PURPOSE

This document details the timelines and procedures necessary for creating the annual budget of the Florida Keys Mosquito Control District.

### II. OVERVIEW

At the completion of the annual process, the final budget is certified by the State of Florida. This certification is required in order for the District to collect taxes in the upcoming fiscal year. Thus, timing and accuracy are of the utmost importance to ensure that the District can continue operating.

### III. PROCEDURE

The procedures are laid out in chronological order. Deadlines are highlighted with a light gray background.

#### A. April

1. Send an Excel spreadsheet to each manager by April 20<sup>th</sup>. Each spreadsheet contains budgeted categories sorted by account number along with a blank space for the managers to fill in their desired purchases for the year.
2. Make copies of prior year's spreadsheets available to the managers if they are requested.

#### B. May

1. Managers submit all requested expenditures by end of day, the third Friday of May.
2. The Finance Department aggregates all budget requests before the end of the May.
3. As needed, the Finance Department follows up with managers for clarifications.
4. Director of Operations supplies an initial estimate of chemical usage for the upcoming year before the end of the month.

#### C. June

1. Finance Director gathers additional inputs for the budgeting process. These inputs include any items that were not submitted by managers. Examples include fuel pricing, estimated legal expenses, and non-ad valorem revenue sources.
2. Initial budget is aggregated by June 10<sup>th</sup>.
3. Preliminary budget and "ballpark" of any millage increase or decrease is presented at the First Budget Workshop, which is held on the day of the monthly board meeting.
4. The dates for the two September Budget Hearings will be finalized during the Budget Workshop. Dates for the Preliminary Budget Hearing and Final Budget Hearing must be scheduled so that they do not conflict with budget hearings of Monroe County or the Monroe County School Board.
5. The eTRIM process commences after the First Budget Workshop. The eTRIM process is the online program that produces the forms necessary to be in compliance for assessing taxes.



The District and the Tax Assessor work in tandem to reach various deadlines throughout the eTRIM process. Each party has to wait on the other to reach milestones before moving forward; communication on milestone achievements is via email.

#### **D. July**

1. A meeting of the Executive Director, Director of Operations, Finance Director, and Purchasing Agent will be held before July 10<sup>th</sup>. A review and assessment of each line item in the budget will be conducted at the meeting. Cost estimates will be reduced or increased as needed.
2. A line item, estimated budget is due to the Florida Department of Agriculture and Consumer Services (FDACs) by July 15<sup>th</sup>. This report may be submitted electronically.
3. The second Budget Workshop will be held before the July Board Meeting. The Board will decide on the Maximum Millage Rate at the regular board meeting.
4. The Maximum Millage Rate will be submitted to Monroe County via the eTRIM website before July 24<sup>th</sup>.

#### **E. August**

1. The final inputs for the budget should be received in early August. The health care renewal and corresponding increase should be in place by this date. Similarly, the budgeted increase in insurance premiums will be known and included in the budget.
2. The final Budget Workshop will precede the August Board Meeting.

#### **F. September**

1. The First Budget Hearing will most likely include the final budgeted numbers. There is an opportunity to change numbers before the Final Budget Hearing, but that would be a rare occurrence.
2. Advertising requirements for the Final Budget Hearing are very stringent. There are different methods for advertising for a tax increase versus advertising at rollback or for a tax decrease. The directions in the TRIM Compliance Workbook, which is issued by the State of Florida must be followed exactly.
3. Drafts of three resolutions must be prepared in advance of the Final Budget Hearing. The first resolution will adopt the millage rate, the second resolution will adopt the budget, and the third resolution will commit fund balances for the coming fiscal year.
3. Before the Final Budget Hearing, a script detailing the order of required items and talking points of the final hearing must be made available to the Chairman. This will allow for the resolutions to be passed in the correct order.
4. After the millage rate and final budget are adopted at the Final Budget Hearing, the required eTRIM updates should be completed as quickly as possible. The Tax Assessor will confirm that the eTRIM process is complete shortly thereafter.
5. Within 30 days of the Final Budget Hearing, a final budget package must be mailed to the State of Florida. The requirements of this package are detailed in the TRIM Compliance Workbook. Form DR-487 must accompany the final budget package, and it is prudent to include copies of Forms DR-420, DR-420MM, DR-487V, and DR422. The State of Florida says that these are necessary for eTRIM users, but they usually email requesting these forms anyway.

## **FKMCD PURCHASING POLICIES**

### **I. LEGAL AND ADMINISTRATIVE CONTROLS AND LIMITATIONS**

- A. The Florida Keys Mosquito Control District's purchasing policies and procedures are subject to its enabling act, and certain provisions of the Florida Statutes Chapter 287 and 255. The FKMCD's purchasing thresholds are based on the Categories defined in Section 287.017(1) (a-c) Florida Statutes and other definitions in 60A-1.001 Florida Administrative Code.

*Purchasing categories, threshold amounts per  
Florida Statutes 287.017 on January 28, 2020:*

CATEGORY ONE: \$20,000  
CATEGORY TWO: \$35,000  
CATEGORY THREE: \$65,000  
CATEGORY FOUR: \$195,000  
CATEGORY FIVE: \$325,000

- B. The Executive Director's purchasing authority is defined by the revised Purchasing Policies and Procedures as adopted 1/28/2020.
1. The Executive Director or designee may authorize the purchase of goods and services not exceeding Category Two without approval of the Board of Commissioners.
  2. The purchase of materials and services must conform to the policies established in this section, unless at least one of the following five conditions exists:
    - a. **State or General Services Administration (GSA) Contract.** If the item is available for purchase under State or GSA Contract, competitive bidding is not required. Board approval must be obtained prior to procurement if the purchase amount exceeds \$34,999.99 as defined in Category Two.
    - b. **Sole Source.** If the item is available from only one supplier it cannot be subject to competitive bidding. In these instances, the requester must attach a memorandum to the Requisition for Purchase Order, which outlines why the Finance Department should designate the item(s) sole source. If a commodity or contractual service exceeds Category Two and is believed to only be available from one source, the District shall electronically post a description of the commodities or contractual services sought for a period of at least (7) business days. The description must

include a request that prospective vendors provide information regarding their ability to supply the commodities or contractual services described. If it is determined in writing that the commodities or contractual services are available only from a single source, the agency shall: Provide notice of its intended decision to enter a single-source purchase contract. Board approval must be obtained prior to procurement if the purchase amount exceeds Category Two.

- c. **Emergency Purchases.** When an immediate requirement exists and delay in procurement would be detrimental to the District and poses an immediate danger to the public health, safety, or welfare, or other substantial loss to the District, the Executive Director, or designee, may authorize immediate purchase without competitive bidding. Such determination shall be in writing and under written oath on the emergency authorization form, along with any other documents relating to the emergency action. If the purchase amount is in excess of Category Two, the circumstances must be documented in detail and the Board of Commissioners appropriately advised and formally declare an emergency in an agenda item, **to ratify the purchase.**
- d. **Direct Purchase from the Manufacturer.** When a manufacturer declines to submit a bid, the Board of Commissioners may waive the competitive bidding requirements for purchases, which exceed Category Two, if it is determined, a direct purchase from the manufacturer will be in the public interest. All other such purchases will be reviewed and approved by Staff.
- e. **Specified Contractual Services.** In the procurement of contractual services as outlined in Chapter 287.057(3) (F) Florida Statutes, the competitive bidding requirements are waived if it is determined to be in the public interest. The District may procure commodities and contractual services by an invitation to negotiate or a request for quote for vendors under contract with the department. Written approval must be obtained by the Executive Director or their designee prior to invitation to negotiate. In these instances, the department head of the requisitioning department must detail in writing why the public interest will be served through waiving the requirement. Board approval must be obtained prior to procurement if the purchase amount exceeds Category Two.
- f. **Aircraft Repairs.** Because of the nature of repairs on aircraft engines and components it is not uncommon for the final cost of the work to exceed the original bid or proposal. The Executive Director may review the invoice and pay for this work up to an additional \$20,000.00 above the original awarded bid or proposal without board approval. This authority only exists in cases where the original aircraft work was bid in accordance with Board policy.

The purpose of this amendment is to streamline the repairs on aircraft components on small items less than \$20,000.00 when there may not be an original bid for the work. If the invoice comes in at more than the original estimate but is still less than \$20,000.00 the Executive Director may approve payment for the repair. If the repair was originally more than \$20,000.00 and bid (as our policy requires) and the additional work is less than \$20,000.00, then the Executive Director may approve payment for that repair.

For example, on a small repair of \$5,000.00 the final invoice comes back at \$15,000.00, then the Executive Director may approve payment for this since it is below \$20,000.00. An example of a larger expenditure would be an item that FKMCD received a bid for \$33,000.00 and the final invoice was \$43,000.00 then the Executive Director could approve payment of this item because the additional work was less than \$20,000.00 above the original bid.

- g. **Chemicals.** Mosquito control chemicals and biological control products are an integral part of mosquito control operations and are considered to fall under the purchasing category as defined under the FKMCD enabling legislation, all procedures described within sections II, III and IV of this purchasing policy shall be followed.

However, in order not to inhibit timely mosquito control operations, the following outline clarifies the purchasing of chemicals over the Category Two threshold.

- (a) All chemical products purchased in excess of Category Two, must be publicly bid for a minimum one (1) year purchasing period. A multi-year option may be incorporated into the bid.
- (b) In some cases it may be beneficial to use another public bid from another Florida mosquito program. Also known as "piggy back." The Executive Director or designee must provide documentation of the other entities' bid and subsequent award. The Executive Director shall have the authority to "piggy back" for chemical purchases without board approval.
- (c) In rare cases a product may be of sufficiently unique formulation (or patented) the chemical and/or biological makeup that it's vendor may be considered a sole source. In this case:
  - (i) The Executive Director is authorized to purchase in excess of Category Two threshold;

1. The item must be submitted to the FKLCD Board of Commissioners for approval as a sole source at the next regular meeting following the purchase. The item will be considered approved as a sole source up to one year, following the date of the approval.
  2. The Executive Director must provide documentation attesting to the unique nature of the product purchased.
- h. **Specific Budgeted Line Items:** Items or services which exceed Category Two, but are identified specifically and uniquely in the annual detail work plan budget approved by the Board of Commissioners, are considered approved without an additional Board decision later in the fiscal year of the approved detail work plan budget. ~~The item will be posted as a sole source.~~ This does not authorize any circumvention of any applicable law, legislation or policy described herein.
3. Purchase Orders will only be prepared and issued by the Finance Department. The Executive Director or designee must sign all Purchase Orders.
    - a. The District is subject to many of the same rules of law as a private business entity. With the exception of its tax-exempt status and authorization to purchase under State and GSA contracts, the District enjoys no special status as a government body. All problems, questions, and concerns involving contract law should be referred to counsel.
    - b. All vendors who provide services on the District's premises must provide proof of adequate Worker's Compensation, General Liability, and Automobile Liability Insurance before any work is performed. **Vendors must also provide proof of enrollment in e-verify.**

## II. PURCHASES UP TO \$7,500.00

- A. A Requisition for Purchase Order must include specifications on the material or service required and delivery site. The description on the requisition must be as specific as possible in order for the Purchasing Agent to obtain quotations. An item number or part number should be provided when possible. Completed requisitions should be forwarded to the Purchasing Department for processing.

- B. Purchasing of materials and services with an aggregate cost under \$5,000.00 will be accomplished through the use of sound purchasing practices, which may include verbal, written, email, electronic, or facsimile quotes. All purchases over \$5,000.00 and under \$7,500.00 will require at least two price quotes (written,

email, electronic, or facsimile). Negotiation of the purchase most advantageous to the FKMCD should be based on price, product quality, estimated shipping costs, and the ability of the supplier to meet the required delivery schedule. If at least two quotations are not received, a statement as to why they were not received must be shown. All purchase order requisitions related to one specific job will be awarded based on the lowest total cost. Requisitions must be documented accordingly, noting the job information. The District shall document the conditions and circumstances used to determine the procurement method.

When verbal quotations are received from an established vendor, the name of the company, the person providing the quotation, and the price must be annotated. If the vendor is not an established FKMCD vendor, the address and phone number must also be included in the documentation.

- C. A Purchase Order will be issued to execute the purchase. A record of any quotes obtained will be attached to the Accounts Payable copy of the Purchase Order and be filed in the Finance Department.
- D. A Local Vendor Preference of 10% may be granted to all vendors whose main office or headquarters is physically located in Monroe County, Florida.

### **III. PURCHASES \$7,500.01 - \$34,999.99**

- A. The Executive Director must approve these purchases in advance, prior to the purchasing process. A Requisition for Purchase Order must include specifications on the material or service required and delivery site. The description on the requisition must be as specific and complete as possible in order for the Purchasing Agent to obtain quotations. An item number or part number should be provided when possible. Completed requisitions should be forwarded to the Purchasing Agent for processing.
- B. The Purchasing Agent will obtain at least three price quotes if possible, prior to procurement. Quotations will be in writing (email, electronic, or facsimile copies are acceptable), written records of the telephone quotations, or informal bids to be opened upon receipt.

Negotiation of the purchase most advantageous to the FKMCD should be based on price, product quality, estimated shipping costs, and the ability of the supplier to meet the required delivery date. If at least three quotations are not received, a statement as to why they were not received must be shown. All purchase order requisitions related to one specific job should be awarded based on the lowest total cost. Requisitions must be documented accordingly noting the job information. The District shall document the conditions and circumstances used to determine the procurement method. A Purchase Order will be issued to execute the purchase. A record of all quotes obtained will be attached to the file.

- C. A Local Vendor Preference of 10% may be granted to all vendors whose main office or headquarters is physically located in Monroe County, Florida in this category for purchases up to \$34,999.99.

#### **IV. PURCHASES - \$35,000.00 OR GREATER**

- A. All purchases Category Two or greater, unless on state or federal contract, must be accomplished through a competitive bid process. The requisitioning department will prepare specifications of the material or service to be purchased. The specifications must contain the desired date and time of the bid opening and be forwarded to the Finance Department.
- B. The Purchasing Agent will assign a bid number and prepare a bid package in coordination with the requestor, for the required purchase. This package will include a listing of all bid specifications (as provided by the requisitioning department), the insurance information required, and the appropriate FKMCD Invitation to Bid Form. The date, time, and location of the bid opening will be specified in the bid package, as well as submission instructions for potential bidders. All Invitation to Bid Forms will reserve the right to reject any and all bids if such rejection is determined to be in the best interest of the District. The General Counsel and the appropriate department head must review all specifications for materials and/or services in excess of Category Two.
- C. The Purchasing Agent will prepare a bid solicitation advertisement which briefly describes the material or service to be purchased and will contain instructions for potential bidders. The Purchasing Agent will arrange for publication of the ad in at least one newspaper of general circulation, as well as, electronically posting it on the FKMCD web site, and Demand Star. The last publication/posting of this ad will be at least (10) calendar days before the scheduled bid opening. If firms whose main office or headquarters are located in Monroe County can acquire the products/services being bid locally, the bid will be advertised in newspaper of general paid circulation. Ads may also be published in other newspapers, trade or professional journals when deemed appropriate.

- D. Advertisement is not required for there-issuance of an invitation to bid or request for proposals if the FKMCD advertised the original bid or proposal solicitation as per the established procedure. In this instance, all bidders that were mailed notice of the original solicitation must be mailed notice of there-issuance. This requirement excludes any vendor that responded with an indication of no interest in bidding or offering.
- E. The Purchasing Agent will mail or email bid packages to vendors from the list provided by the requesting department.
- F. Bids for construction projects will be processed in the same manner.
- G. All bid openings will be open to the public and will be held on the date, time, and at the location specified in the bid advertisement.

The Executive Director, the Finance Director, the Purchasing Agent, the Director of Operations and the Director of Aerial will conduct bid openings for construction projects. The attending members of the staff will then record the bids on the Bid Tabulation Sheet. After all bids are read and recorded, all individuals present will sign the Bid Tabulation Sheet.

All other bid openings will be conducted by the Bid Opening Committee and a member of the requesting department. Bids will be opened and read. The attending staff members will then record the bids on the Bid Tabulation Sheet. After all bids are read and recorded, all individuals present will sign the Bid Tabulation Sheet.

- H. An appropriate recommendation will be made to the Board of Commissioners as an agenda item. If the recommendation is to accept other than the lowest bid, or to reject any bids, this must be fully justified in the recommendation letter and be reviewed by General Counsel.
- I. In the case of tie bids, the District will evaluate the tied bidders based on the following:
  - 1. Number of valid vendor complaints on file.
  - 2. Bid certifying a drug-free workplace has been implemented in accordance with Section 287.087, Florida Statutes.
  - 3. Products manufactured domestically will be given preference over products from a foreign manufacturer.



4. Certified minority owned business.
  5. Local preference.
- J. The requesting supervisor will provide the Finance Department with a Requisition for Purchase Order once Board approval is obtained. A Purchase Order will be issued to execute the purchase. The Board approval of the bid will be attached to the Accounts Payable copy of the Purchase Order and filed in the Finance Department.

## **V. MISCELLANEOUS PURCHASES**

- A. Certain purchases fall outside the scope of the Purchase Order and Open Charge Account Policies.

Such purchases include, but are not limited to, electric service, memberships, telephone service, licenses/certifications, garbage service, subscriptions, security service, reimbursements for employee travel, sewer service, dumping fees, pre-employment physical, and computer and copier maintenance. As invoices for purchases are received, other than utility bills, which will be prepared by the Finance Department and reviewed by the Finance Director or designee, the Finance Department will forward them to the appropriate office for review and approval. The department head or designee will sign the invoice indicating it is proper for payment, and return it to the Fiscal Assistant for processing. Any discrepancies in billing should be noted on the invoice and the discrepancies resolved before payment is approved.

## **VI. TRAVEL ARRANGEMENTS**

All Out of State Travel, as well as, In State Travel, which will cost over \$999.99 (excluding seminars fees and/or training fees) per person will be reviewed and approved by the Executive Director or designee. A copy of this approval must be attached to the Requisition for Purchase Order.

## **VII. SUMMARIZED BID PROCEDURES**

### **Scope:**

Open sealed bids by committee a minimum of **5 10 days** prior to the next Board Meeting. After review, propose acceptance of the bid to the Florida Keys Mosquito Control District Board of Commissioners for approval at the next Board meeting.

**Policy & Procedure:**

*Time:* 10:00 AM (preferred, but not required) a minimum of five (5) working ten (10) days prior to the next Board Meeting.

*Staff:* Minimum of five (5) staff members. The primary members of the committee should be the Executive Director, Finance Director, Purchasing Agent, and two members of staff whose job is related to the bid item. If a primary committee member is absent, a substitute will be named as necessary. Additional staff and interested members of the public are allowed.

*Procedure:*

- No Late Bids.
  - Late bids will be rejected & returned unopened.
  - Bids will be opened on date and time specified in the bid package.
  - Date and time bid is received by the District will be logged.
1. Committee will open and tabulate bids.
  2. All bids will be opened and read into the record by the Finance Director or designate.
  3. Committee will sign and date tabulation form.
  4. Committee will then turn over bids to the Purchasing Agent to organize and type results.
  5. The Purchasing Agent will give the typed results to the Finance Director, who types a memorandum to the FKMCD Board with the committee recommendations.
  6. The Finance Director provides the memorandum to the FKMCD Board at the next Board Meeting.

*Board Action:*

- Agenda item for acceptance of bid, subject to board review of committee recommendation.
- Bid tabulation and memorandum are presented to the FKMCD Board.
- Appropriate discussion regarding bid award & staff recommendation.
- Vote for award of bid and adopt resolution reflecting the award.

# *Item 10d*

Resolution 2023-15  
Repealing, Restating,  
and Adopting  
Personnel Manual

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
RESOLUTION NO. 2023-15**

**A RESOLUTION OF THE FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
OF MONROE COUNTY, FLORIDA REPEALING, RESTATING, AND  
ADOPTING THE DISTRICT'S PERSONNEL MANUAL; PROVIDING FOR  
SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

---

**WHEREAS**, the Board of the Commissioners of the Florida Keys Mosquito Control District of Monroe County, Florida (“District”) had previously adopted personnel policies throughout the years, either through Motions and/or Resolution, which have been compiled into a Personnel Manual; and

**WHEREAS**, the District, upon review, has decided to change and revise the Personnel Manual and hereby repeals the Personnel Manual of the District, and thereby adopts a new Personnel Manual, as restated in Exhibit A attached, which presents the District’s Personnel Manual as a whole; and

**WHEREAS**, any modifications to the Personnel Manual are adopted by the District by resolution; and

**WHEREAS**, the District finds and declares that the adoption of the Personnel Manual is appropriate and in the best interest of the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the Florida Keys Mosquito Control District of Monroe County, Florida, that:

1. That the above declarations are true and correct and incorporated herein; and
2. The Florida Keys Mosquito Control District Personnel Manual, as restated and amended as of this date, is attached hereto as Exhibit A and incorporated herein by reference and is adopted as the District’s Personnel Manual.
3. Because the policies involve citation to Florida rules and statutes, it shall be understood that the rules and statutes cited may be revised and changed from time to time by the appropriate department and/or legislature, and such citations should be read as such.
4. Further changes and amendments to the District’s Personnel Manual shall be done by Resolution with reference to the specific section being revised.
5. The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Resolution but they shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part; and
6. This resolution shall take effect immediately upon its adoption.



# Florida Keys Mosquito Control District

## Personnel Manual



# Table of Contents

## Contents

<b>Section 1: Mission Statement</b> .....	1
<b>Section 2: Disclosure</b> .....	3
<b>Section 3: Definition of Terms</b> .....	5
<b>Section 4: Organizational Chart</b> .....	7
<b>Section 5: Pay Plan</b> .....	9
Purpose .....	9
Establishment of the Pay Plan .....	9
Amendments .....	9
Position and Pay Structure Updates .....	9
Application of Pay Structure .....	9
Pay Ranges, Progression and Increases .....	9
Temporary Additional Duty Pay .....	10
Vacant Management Position .....	10
Vacant Non-Management Position .....	10
Merit Increases .....	10
Cost of Living Increases .....	11
Employment Status .....	11
Date of Hire .....	11
Payroll Changes .....	11
Changes in Employment Status .....	11
Anniversary Dates .....	11
Workdays and Work Week .....	12
Overtime and Standby Pay .....	12
<i>Compensatory time</i> .....	13
Standby Pay .....	13
On-Call Fog Truck Drivers .....	14
Flight Operations .....	14
<i>Pilot Fatigue</i> .....	14
<i>Medical Exams</i> .....	14



<i>Flight and Duty Limitation</i> .....	15
Miscellaneous .....	16
<i>Wages Due Deceased Employee</i> .....	16
<i>Budget Limitations</i> .....	16
<i>Deductions from Employees Pay</i> .....	16
<i>Pay Cap</i> .....	16
Emergency Pay Plan .....	16
Authorization and Pay.....	17
Return to Work .....	18
Position and Pay Structure .....	19
<b>Section 6: Management Rights</b> .....	21
<b>Section 7: Employment Procedures</b> .....	23
Veteran Preference .....	23
Probationary Period .....	23
Reemployment .....	23
Equal Employment Opportunity .....	24
Anti-Nepotism Policy .....	24
Workers' Compensation .....	25
Separation of Employment .....	25
<b>Section 8: Drug Free Workplace</b> .....	27
Purpose.....	27
Definitions.....	27
Prohibited Acts.....	29
Confidentiality .....	30
Drug Testing Policy .....	31
Test Results/Challenge.....	32
Amnesty .....	33
Retaliation .....	33
Drug Testing Procedures.....	35
Important Phone Numbers: .....	37
<b>Section 9: Sexual and Other Unlawful Harassment Policy</b> .....	39
Definitions and Examples .....	39

Employees Responsibility.....	40
Supervisors Responsibility.....	40
Complaint and Investigation Procedure.....	41
<b>Section10: Responsibility to the Public.....</b>	<b>43</b>
<b>Section 11: Employee Safety.....</b>	<b>45</b>
Smoking Policy.....	46
Hurricane Preparedness Policy.....	46
<i>Responsibilities</i> .....	47
<b>Section 12: Use of District Property.....</b>	<b>49</b>
Vehicle Take-Home Policy.....	49
<i>Application and Purpose</i> .....	49
Vehicle Identification.....	49
Security.....	49
District Responsibilities.....	49
Take-Home Assignment Criteria.....	50
Take-Home Vehicle Use.....	50
Permanently Assigned Vehicles.....	50
Technology & Information Protection/Acceptable Use Policy.....	51
<i>Objective</i> .....	51
<i>Scope</i> .....	51
<i>Technology and Information Protection</i> .....	51
<i>Password Policy</i> .....	52
<i>Electronic Usage</i> .....	52
<i>Internet Access and Usage</i> .....	53
<i>Other Responsibilities</i> .....	54
<i>Violations</i> .....	55
Communication Device Policy.....	55
Computer Usage and Internet Policy.....	56
<b>Section 13: Holidays.....</b>	<b>59</b>
Holiday during Paid Leave.....	60
Observance of Religious Holidays.....	60
<b>Section 14: Leave Policies.....</b>	<b>61</b>

Sick Leave.....	61
Annual Leave .....	62
Compensatory Leave .....	63
Administrative Leave.....	64
<i>Bereavement Leave</i> .....	64
<i>Jury Duty</i> .....	65
<i>Special Conditions (aka Administrative Leave)</i> .....	65
Donation of Leave.....	65
Time and Attendance .....	66
FMLA .....	67
Domestic Violence Leave.....	72
Military Leave.....	73
Personal Time Off (PTO).....	74
<b>Section 15: Performance Evaluations</b> .....	77
<b>Section 16: Employee Benefits</b> .....	79
Educational Assistance Program.....	79
Employee of the Quarter Program .....	80
Travel Reimbursement.....	81
<i>In-District Travel</i> .....	81
<i>Out of District Travel</i> .....	81
<i>Travel Time</i> .....	82
<i>Per Diem</i> .....	82
Service Milestone Program.....	82
<b>Section 17: Uniform Policy</b> .....	85
Uniform Policy.....	85
<b>Section 18: Standards of Conduct</b> .....	87
Examples of Acts or Omissions that Violate District Standards of Conduct .....	87
Employee Interaction with Commissioners and Candidates .....	89
Offenses .....	89
Disciplinary Actions .....	90
Authorization for Disciplinary Action .....	91
Appeals .....	93

**Section 19: Grievance Procedures** ..... 95

    Review of Non-Disciplinary Problem ..... 95

    Procedure ..... 95

**Section 20: Appendix** ..... 97

    Hatch Act State and Local Employees..... 97

*Employees may*..... 97

*Covered State and Local employees may not* ..... 97

**Section 21: Employee Acknowledgement**..... 99

    Version Updates..... 100

    Summary of Changes ..... 100



## **Section 1: Mission Statement**

The mission of the Florida Keys Mosquito Control District is to protect the public from health threats and nuisance issues that impact the local economy by utilizing control methods that are efficient, effective and environmentally sensitive.



## Section 2: Disclosure

This manual is intended to set forth the personnel policies and procedures for the Florida Keys Mosquito Control District. They are designed to serve as a guide to Supervisory staff and employees in the day-to-day operations of the District. As a condition of employment, you are required to maintain familiarity with the contents of this manual and keep it for future reference.

The purpose in developing this manual is to ensure that all employees are dealt with in a consistent and fair manner and that all personnel policies are interpreted the same by all employees affected. If changes are made in the law or rules governing the District, appropriate amendments to these policies and procedures may be necessary. Updates to specific policies will be provided to all employees in writing, and will require a signed acknowledgement to be kept in the each employee's personnel file. After each revision, the revision date on the cover page will be changed.

These policies and procedures are not intended to preclude departments within the District from implementing and maintaining additional operating policies and procedures to meet specific operational needs. Please refer to any such policies and procedures in addition to this Personnel Manual.

District employees having completed at least one year of satisfactory service shall be considered Career Service employees subject to the rules of the Career Service Counsel, as established by the laws of Florida Chapter 69-1321. If changes are made in the law or rules governing the District, appropriate amendments to these policies and procedures may be necessary.





## Section 3: Definition of Terms

**Career Service Employee** - Any employee of the Florida Keys Mosquito Control District, other than the Executive Director, having completed at least one year of satisfactory service.

**Communication Device** – Any device intended to collect and/or communicate data, voice, or text, including but not limited to cell phones, PDAs, digital notebooks, handheld data devices, iPhones, iPads, etc.

**Compensatory Time (Comp Time)** – Paid time off in lieu of overtime.

**District Property** – All tangible or intangible property owned by the District. District property includes, but is not limited to, all ideas, methods, mechanisms and procedures developed by the District or District Employees in connection to or within the scope of their employment as well as all tangible and intangible property owned by, leased by, donated to, or otherwise assigned to the District. District Property also includes all property issued by the District to an employee for use in the scope of their employment.

**Director** – A member of the senior management team, who manages and oversees the affairs of a particular department as assigned by the Executive Director.

**Employee** – Any individual employed by the Florida Keys Mosquito Control District, including Full-time, On-call and Part-time employees.

**Executive Director** – The Executive Director is the administrator of the Florida Keys Mosquito Control District and the only contract employee.

**Exempt Employee**- Employee classified as exempt from the overtime requirements of the Fair Labor Standards Act.

**FKMCD** – Florida Keys Mosquito Control District.

**Full-time Employee** – Those employees whose standard work schedule is routinely or regularly a minimum of 37.5 hours per week and are eligible for benefits.

**Hourly Employees** – Any employee compensated at an hourly rate for their service.

**Management** – Executive Director, Director of Operations, Director of Finance, Director of Research, Director of Aerial Operations, and Director of Human Resources.

**On-Call Employee**- Those employees without an established schedule who are required to report for duty on an as needed basis when summoned by the Florida Keys Mosquito Control District.

**Overtime** – Work performed by any employee over 40 hours in a work week.

**Part-time Employee** – Those employees whose standard work schedule is routinely or regularly less than 37.5 hours per week and have limited benefits.

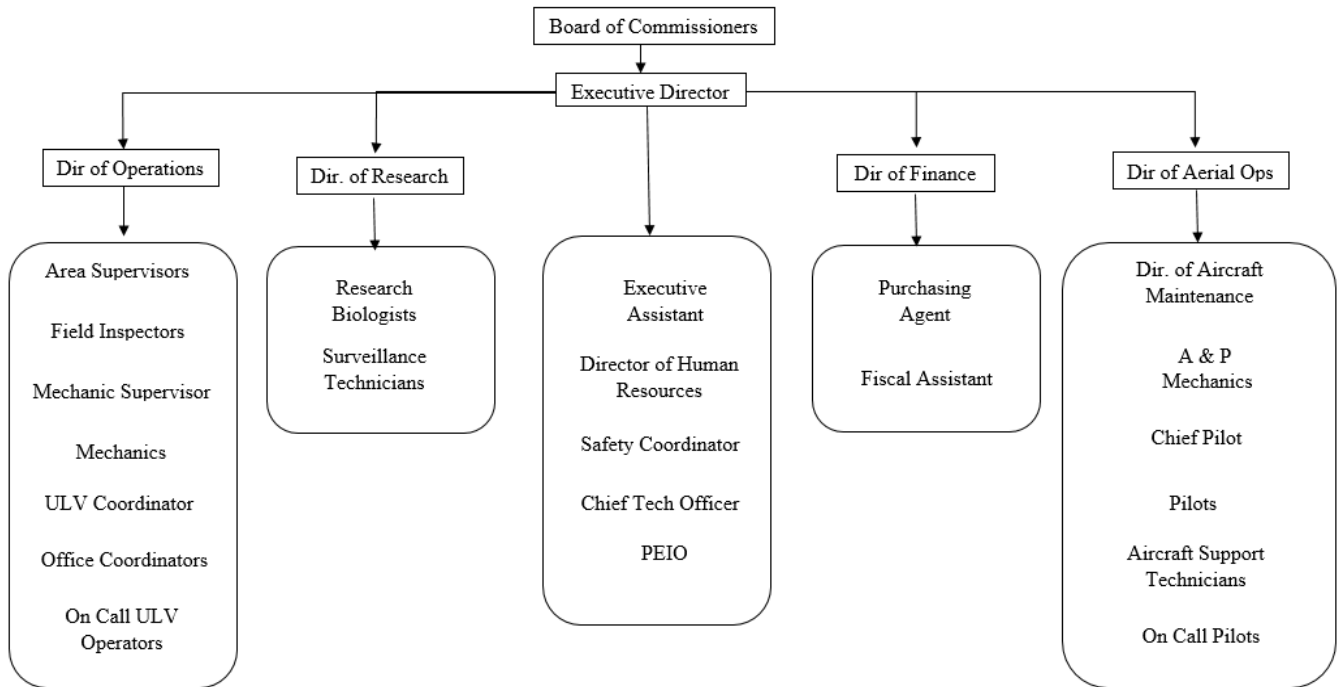
**Salaried Employee** – Employee paid a fixed salary regardless of hours worked-

**Supervisor** – A member of the management staff who is assigned to supervise the operations of a particular area or specific operation as assigned by the Executive Director or by their respective Director.

**Work** – Time spent by an employee laboring on behalf of the Florida Keys Mosquito Control District (e.g. , not using compensatory, annual, or sick leave).

**Work Week** – For payroll purposes, the work week begins on Wednesday and ends the following Tuesday.

## Section 4: Organizational Chart





## Section 5: Pay Plan

### Purpose

The pay plan is designed to provide a fair and equitable method for payment of employees of the District.

### Establishment of the Pay Plan

The pay plan is the basis for payment of employees by the District. This plan shall be established with consideration being given to the following factors:

1. Relative differences and responsibilities existing between various classes of work.
2. Prevailing wage scale for similar types of work found in public and private industry in the local labor market or labor markets with similar cost of living.
3. Availability of qualified personnel.
4. Economic conditions found in the area.
5. Fiscal policies of the District's Board of Commissioners.

### Amendments

The Executive Director may make amendments to the pay plan when, in his/her discretion, economic conditions, labor supplies, or other considerations indicate a need for such action. Supervisors may recommend to the Executive Director possible amendments to the pay plan by providing sufficient justification to make an evaluation of the causes and conditions requiring the change.

### Position and Pay Structure Updates

The Board of Commissioners of the District must approve the Director's recommendation to updates or changes to the Position and Pay Structure.

### Application of Pay Structure

All employees shall be paid in accordance with the pay range schedule established in the Position and Pay Structure for their respective position.

### Pay Ranges, Progression and Increases

There are no provisions in the District's pay plan for automatic pay advancements, as all increases are to be based on availability of funds, work performance and other pertinent factors as evaluated by the employee's immediate Supervisor and/or the Executive Director, as the case may be.

## Temporary Additional Duty Pay

Every employee of the District plays a critical role in ensuring the District meets its daily operational objectives. Unscheduled absences create logistical challenges and frequently require management to assign additional responsibilities to other employees to cover for an employee's absence. All employees are expected to assist in this regard should the need arise. In recognition of the additional burden such an assignment may place on an employee, and depending upon the nature and duration of the additional responsibilities assigned, the Executive Director, at her sole discretion, may elect to compensate employees at a higher rate when assigned responsibilities outside of the normal scope of their position, either due to a temporary transfer or thorough the assignment of additional duties. Should additional compensation be approved by the Executive Director, it will be provided as follows:

### Vacant Management Position:

Due to a vacancy in a budgeted position, an employee may be assigned, full-time, to work in a higher classification for up to one year, unless otherwise determined by the Executive Director. An employee required to work in a higher classification for 7 consecutive calendar days or less shall be required to do so at no increase in pay. If the employee is required to work beyond this period, at the discretion of the Executive Director, he or she will be given a temporary transfer to the higher classification and be paid the greater of the minimum salary of the pay range for that position or a 6% salary increase of their current pay grade (whichever is greater) beginning on day 8. At the conclusion of the assignment, pay shall revert to the authorized rate established for his or her regular position. Any such temporary increase granted shall not affect the employee's eligibility for normal salary advancement.

### Vacant Non-Management Position:

One or more employees, Part-time or Full-time, may be temporarily assigned the duties/responsibilities of a vacant budgeted position, which are outside the normal scope of duties/responsibilities of the employee's regular position, and may require a new skill set. An employee assigned such duties/responsibilities for 7 consecutive calendar days or less shall be required to do so at no increase in pay. If the employee(s) is required to work such duties/responsibilities beyond this period, at the discretion of the Executive Director, the employee(s) will be given a temporary adjustment in pay of 4% of their current pay grade beginning on day 8. At the conclusion of the assignment, pay shall revert to the authorized rate established for his/her regular position. Any such temporary increase granted shall not affect the employee's eligibility for normal salary advancement.

## Merit Increases

A merit increase is a pay increase within the same pay range awarded based on annual performance evaluations.

The amount of merit increase an employee receives shall be determined by the availability of funds and the system/procedures proposed by the Executive Director and adopted by the Board

of Commissioners through the annual budgetary process. All pay changes must be approved by the Executive Director.

The District Board of Commissioner's reserve the right to change the procedure whenever necessary.

All annual pay changes will be made effective on April 1.

### Cost of Living Increases

The District's Board of Commissioners has the exclusive and sole discretion to grant a cost of living increase, as well as to the amount of any increase. All cost of living increases, if granted, shall take effect October 1, unless otherwise directed by the Board of Commissioners.

### Employment Status

New Employees are hired on a 1 year probationary basis. After a successful completion of one (1) year, the employee is eligible for Career Service status if recommended by their Supervisor and approved by the Executive Director.

### Date of Hire

The date the employee first begins work for the District shall be his/her date of hire. The date of hire will govern eligibility of benefits.

### Payroll Changes

Payroll changes will officially occur on the first day of the pay period in which the change is approved unless special permission is obtained from the Executive Director; for example, if an employee is approved for a merit increase, the increase would become effective the first day of the pay period in which the recommendation effective date occurs.

### Changes in Employment Status

1. A promotion occurs when an employee is moved from a position to another which has a higher minimum pay range.
2. A Career Service Employee may be demoted for cause by the Supervisor with the approval of the Executive Director. A demoted employee may not be paid more than the maximum rate established for the new position. See Position and Pay Structure on page 16.
3. An employee transferred to another position within the same pay range will not be eligible for a pay increase at the time of transfer. Such transfers may not affect the employee's anniversary date or other status.
4. An employee transferred to another position with a higher pay range will get a raise upon transfer to at least the minimum pay range of the new position.

### Anniversary Dates

An employee's anniversary date is the date of any major changes of employment status and may be used for evaluation purposes when applicable.



### Workdays and Work Week

No District full-time employee shall be scheduled for less than a 37-1/2 hour normal work week, nor more than a 40 hour work week (exclusive of lunch breaks) unless authorized in advance by his or her Supervisor.

All full-time employees are required to be present on their assigned jobs for the total hours in their work week, unless absence from duty is authorized by the appropriate authority in accordance with these personnel policies.

All part-time employees are required to be present on their assigned jobs for the total number of hours for which compensation is being received, unless absences from duty is duly authorized by his/her Supervisor.

All absences shall be recorded and charged.

Nothing herein shall constitute a guaranteed minimum number of working hours per week for part-time employees.

### Overtime and Standby Pay

Employees are classified as either exempt or non-exempt from overtime under the Fair Labor Standards Act (FLSA). All District employees are considered non-exempt unless specifically exempted under this policy

Overtime is considered hours worked over 40 in a work week. Overtime by non-exempt employees, whether compensated with cash or paid time off, must be approved in advance by the employee's immediate Supervisor. The employment and work program of each Department should be arranged so as to eliminate the necessity of overtime work by non-exempt employees except in emergency situations, as determined by the Executive Director or his/her designee.

Non-exempt employees who work more than their normally-scheduled hours will be paid at their straight-time rate of pay for hours worked up to and including forty (40) hours in a work week.

Non-exempt employees who work in excess of forty (40) hours in a work week will be paid overtime at one and one-half their regular rate of pay for all hours worked over forty (40), or they will be granted time off (compensatory time aka comp time) in lieu of overtime at the same 1.5X rate.

Non-exempt employees required to work on legal holidays will be compensated at double time rate regardless of whether leave was taken during the work week.

By accepting employment with the District and upon receipt of this manual and the compensatory time policy contained herein, non-exempt employees of the District agree to the use of compensatory time off in lieu of overtime compensation at the discretion of the District. The District, whenever possible, will get the employee's agreement before offering compensatory time. Nevertheless, the District reserves the right to require employees to accept compensatory time in lieu of overtime. This policy constitutes a mandatory condition of employment.

1. For regular full-time, non-exempt employees scheduled to work Monday through Friday, forty (40) hours must be worked, with the exception of holiday hours, before the employee is eligible for overtime (or compensatory time) for work on weekdays.
  - a. Example: 34 regular hours + 8 holiday hours = 40 hours + 2 hours at 1.5X rate.

Holiday hours are considered hours worked for the calculation of overtime.

2. For regular full-time non-exempt employees or part-time employees who are regularly scheduled to work Monday through Friday, work on the weekends is paid at one and one half times their regular rate of pay regardless of the hours worked during the weekdays.

Exempt employees will not receive additional compensation or compensatory time off for hours worked over 40 in a work week, for hours worked on a weekend, or for hours worked on a holiday. (See Section 13: Holidays for further information)

#### *Compensatory time*

If compensatory time is required by the District, it will be governed by the following conditions:

1. Accrual must be authorized by the employee's supervisor or the Executive Director as defined above.
2. One and one-half hours of compensatory time will be granted for each hour of overtime worked or hour of weekend work.
3. Compensatory time may be accrued however, the maximum that an employee may accrue is 240 hours. Compensatory time may be accrued or taken with the approval of the Supervisor and/or Executive Director.
4. Employees will be permitted to use accrued compensatory time, if any, within a reasonable period after requesting said use, provided that it does not unduly disrupt District operations.
5. Only Compensatory time can be earned when assisting the Public Education and Information Officer on weekends.

Only designated, non-exempt employees, according to the Position and Pay Structure, may accrue compensatory time, not to exceed 240 hours at the discretion of the Executive Director.

#### **Standby Pay**

Standby pay of fifty (\$50) dollars per day on weekends is authorized for full and part time employees, and on-call pilots, when notified by their supervisor that they are placed on standby status.

If a full or part-time employee is called out to work on standby status the employee will not receive standby pay; instead the employee will be compensated at the appropriate overtime rate with a guaranteed minimum of 2 hours.

Hourly On-Call Pilots will be compensated for the time actually worked or 1 hours pay, whichever is higher.

Hourly On-Call Pilots will be paid twenty-five (\$25.00) per hour for non-flight time, not to exceed One Hundred (\$100) dollars per day. On-Call Pilots may exceed One Hundred (\$100.00) per day maximum with prior written approval from the Executive Director.

Time spent on Standby Status shall not be considered hours worked.

### On-Call Fog Truck Drivers

If a Fog Truck Driver is called and agrees to work and reports at the designated time, but the mission is cancelled, the Fog Truck Driver will be compensated with two hours pay. Non-Fogging work duties may be substituted in lieu of driving duties depending on the workload and ongoing District projects.

If non-fogging work duties are offered and declined by the driver, only hours worked will be paid.

### Flight Operations

#### *Pilot Fatigue*

The purpose of this section is to ensure safe flight operations. No pilot shall operate an aircraft when fatigued beyond safe limits. It is recognized that fatigue is a variable and will differ from individual to individual. One person will not become as fatigued as another under similar circumstances. Further, no two individuals are subject to the same physical and mental stress. It is the duty of the pilot to inform his/her supervisor if he/she feels physically or mentally fatigued beyond safe limits. It is the duty of the supervisor not to require the pilot to fly who has reported him/herself unfit. The supervisor should be sensitive to the status of crew members and take action to ensure that adequate rest is provided. If circumstances warrant, the supervisor may request a medical exam in the interest of safety.

#### *Medical Exams*

A medical exam is only permitted if the Executive Director, Director of Aerial Operations, Chief Pilot or Director of Maintenance, or designee, reasonably believes based on objective evidence that a pilot's ability to operate an aircraft will be impaired or that the pilot will pose a direct threat due to his/her condition. The belief must be based on *objective evidence* obtained or reasonably available prior to requiring a medical examination. Such a belief requires an assessment of the employee and his/her position and cannot be based on general assumptions.

*Flight and Duty Limitation*

The duty day begins when the pilot arrives and terminates upon the last event of the day

The following limitation will be implemented to mitigate the risk of fatigue:

Duty Day with a 12 Hour Minimum Rest Period	Total Hours in Duty Day	Total Hours Allowed to Fly	Total Hours Allowed to Fly Low Level
Day 1	12	8	6
Day 2	12	8	6
Day 3	10	7	5
Day 4	9	6	4
Day 5	9	6	4
Day 6	9	6	4
Day 7 OFF 24 HOURS MIN	0	0	0

## Miscellaneous

### *Wages Due Deceased Employee*

In the case of the death of an employee for whom an estate is not raised, any wages, unused accrued annual leave, or similar amounts due the employee shall be paid by the District in accordance with the Florida law of Intestate Succession or Florida Statute 222.15.

### *Budget Limitations*

The Director must administer these Policies and Procedures within the amounts which are contained in the Budget as established by the Board of Commissioners.

### *Deductions from Employees Pay*

It is the District's policy to comply with the pay requirements of the Fair Labor Standards Act. The District does not permit deductions to the pay of employees that violate the FLSA. If you are an employee of the District and believe that an improper deduction has been made to your pay, you should immediately report this information to your supervisor, or if you believe your supervisor is responsible, to the Director of Finance. Reports of improper deductions will be promptly reviewed and, if it is determined that an improper deduction has occurred, you will be promptly reimbursed.

### *Pay Cap*

The District, in compliance with Florida law, generally does not provide for extra compensation, or payments in addition to wages, to its employees for past service. However, in the sole discretion of the Executive Director, she may determine to award a bonus based on superior work performance. In the event the Executive Director creates a bonus plan, the bonus plan will be implemented in compliance with §215.425, Florida Statutes. The bonus plan will be available to all employees of the District and provide for a bonus based on work performance. Any bonus plan will be announced prior to the period of evaluation upon which the bonus is based, and will describe the performance standards and evaluation process.

## Emergency Pay Plan

The following policy shall apply to public emergency response and compensation for such other than employees hired as temporary on-call emergency disaster employees.

### Definitions:

**Administrative Leave:** Leave (with pay at an employee's regular rate of pay for regular working hours) which the Executive Director or his/her designee has authorized. The leave applies only to an employee's regular working hours during the time that the Director or his/her designee has authorized the leave. Administrative leave is awarded to make an employee whole for a workday when the employee's regular work may be suspended due to some disaster or emergency. Administrative leave will apply to staff for any event requiring cessation of regular work. Employees will not receive administrative leave pay for any hours during which an employee is receiving compensation for Emergency Response or other work as provided below.

**Emergency Response Work:** Any work performed by an employee during the time period that administrative leave is authorized due to a disaster or other emergency and which work is performed in furtherance of the duties of the District to protect the health, safety and welfare of the public against the cause of the disaster or other emergency.

**Authorized Employee:** An employee who is pre-approved as an emergency response worker by both his/her supervisor, as well as either the Executive Director or his/her designee.

**Exemptions:** All full-time employees other than temporary on-call emergency disaster employees who work due to an emergency/disaster and are not recognized in this policy may be approved by the Executive Director or his/her designee for compensation at one and one-half times their regular rate of pay for all hours worked. Should an employee not work a complete 8 hour day, the employee may receive administrative leave hours for the balance of the day. Any hours worked exceeding an 8 hour day will be compensated at two times their regular rate of pay. The Executive Director or his/her designee may approve on a case-by-case basis, compensation at one and one-half times their normal rate of pay, for additional emergency response/disaster recovery work performed outside of the granted administrative leave time period.

#### Authorization and Pay

Only by authorization of the Executive Director or his/her designee will the District cease operations due to an emergency/disaster. The Director's or designee's declaration of cessation of normal District operations shall set forth the areas affected by the closure if there is to be a cessation of operations in only part of the District.

Employees questions their responsibilities during the time of disaster or emergency should contact their supervisor to be sure that they are fulfilling their responsibilities.

All authorized employees, other than temporary on-call emergency disaster employees, who perform emergency response work during the period of administrative leave will be compensated at one and one-half of their regular rate of pay for the time actually worked up to 8 hours in a day. Any hours performing emergency response work exceeding an 8 hour day, will be compensated at two times their regular rate of pay. An authorized employee who performs duties which could have been postponed until after the administrative leave has ceased shall only be paid at his or her normal rate of pay for hours worked performing such duties. In the event an authorized employee performs emergency response work for less than 8 hours, administrative leave shall be granted for the balance of the workday.

In the case of a partial District operation closing those employee whose worksite (not residence) is in the area where the closing occurs shall be granted administrative leave.

In severe emergency/disaster situations where an employee is granted administrative leave it is the responsibility of the employee to establish contact with his/her supervisor if there is any doubt about when to return to work and/or to report an inability to appear at the

worksite. Employees should stay close to media information and/or telephone in order to obtain information regarding District operations resuming. Employees should not rely solely on media information.

#### Return to Work

All employees are required to return to work when the District resume normal operations, unless otherwise authorized in advance by the Director or his/her designee. If an employee for any reason does not return to work when the District resumes normal operations, that that employee will have to utilize accrued leave in accordance with the Personnel Policies and Procedures. In the absence of accrued leave the employee will take leave without pay. It is the employee's responsibility to notify his/her supervisor if unable to report to work.

Employee, both exempt and non-exempt, are granted administrative leave if they do not perform emergency response or other work. Administrative leave shall be granted for those hours not worked in order to make the employee "whole" for the normal scheduled work day. It is not meant as a means of awarding overtime to an employee.

All authorized employees who perform emergency response work during the time that administrative leave is authorized for personnel at their normal worksite are compensated at one and one-half times their regular rate of pay for the time actually worked during the emergency or disaster up to 8 hours per day. Any hours worked exceeding and 8 hour day will be compensated at two times their regular rate of pay.

All employees on sick leave, personal leave, or vacation on a day when an emergency closing occurs are changed with such leave as was schedule up until the time when administrative leave was granted.

Timesheets must reflect actual hours worked. Administrative leave time granted until the end of the normally scheduled workday must be reflected in the leave column in order to make the employee "whole" for that workday.

Administrative leave will not be counted as hours worked for the purpose of overtime calculation.

This policy may be amended and/or supplemented by resolutions.

<b>Position and Pay Structure</b>		
	(Rev. 10/01/2021)	
<b>Management</b>	Minimum	Maximum
Executive Director	Per Contract	Per Contract
Director of Operations●**◆	\$85,000	\$125,000
Director of Aerial Operations●**◆	\$85,000	\$125,000
Director of Finance●◆	\$85,000	\$125,000
Director of Research●**◆	\$85,000	\$125,000
Director of Human Resources◆	\$85,000	\$125,000
<b>Supervisory</b>		
Director of Aircraft Maintenance●**◆	\$85,000	\$125,000
Chief Pilot●**	\$85,000	\$125,000
Lower, Middle, Upper Keys Area Supervisor●**	\$54,000	\$95,000
Mechanic Supervisor**	\$65,000	\$100,000
ULV Coordinator**	\$55,000	\$70,000
<b>Administrative and Support Staff</b>		
Executive Assistant	\$50,000	\$72,500
Office Coordinator	\$45,000	\$65,000
Purchasing Agent/Financial Analyst	\$60,000	\$95,000
Fiscal Assistant	\$50,000	\$80,000
Chief Technology Officer◆	\$70,000	\$110,000
IT Assistant	\$46,800	\$70,000
Seasonal Receptionist	TBD	TBD
Safety Coordinator**	\$55,000	\$85,000
Public Education and Information Officer**	\$65,000	\$95,000
<b>Operations</b>		
Field Inspector / Off Shore Technician Level I**	\$43,680	\$46,800
Field Inspector / Off Shore Technician Level II**	\$44,720	\$65,000
Field Inspector / Off Shore Technician Level III**	\$46,800	\$75,000
Aircraft Support Technician**	\$46,800	\$75,000
Trap Surveillance Technician Level I	\$43,680	\$46,800
Trap Surveillance Technician Level II	\$44,720	\$65,000
Mechanic Technician**	\$55,000	\$80,000
Research Biologist / Entomologist**	\$55,000	\$85,000
A & P Mechanic**	\$65,000	\$90,000
Pilot**	\$75,000	\$120,000
On Call ULV Operators**	\$15.00	\$21.00
On Call Pilots (Flight Time) **	\$80.00 SIC	\$90.00 PIC
On Call Pilots (Non-Flight Hours, Training, etc.) **	\$25.00/Hour	\$100.00/Day‡
Part-Time Surveillance Technician**	\$15,000	\$25,000

● - Denotes Positions eligible for compensatory time only.

‡Daily maximum may be exceeded with prior written approval from the Executive Director.

\*\* - Denotes a Safety Sensitive Position.

◆ - Denotes FLSA Exempt Position. Effective 02/01/2022, filled or replaced will be FLSA Exempt Positions.





## Section 6: Management Rights

The employee recognizes and agrees that the Florida Keys Mosquito Control District has the sole and exclusive right to manage and direct any and all of its operations. This includes, but is not limited to the following rights as specified below:

1. Decide the scope and method of service to be performed.
2. Hire, examine, and/or otherwise determine criteria and standards of selection for employment.
3. Demote, suspend, or otherwise discipline employees.
4. Promote and/or otherwise establish the criteria and/or procedure for promotions.
5. Occasionally transfer employees to different locations within the District as may be required.
6. Layoff and/or relieve employees from duty due to lack of work, lack of funds or any other reason deemed appropriate by the Florida Keys Mosquito Control District in its sole and exclusive discretion.
7. Rehire employees under any conditions deemed appropriate by the District.
8. Determine starting and quitting times and the number of hours and shifts to be worked.
9. Formulate and/or amend job descriptions, including the right to add to, delete from, alter and/or amend the job descriptions of any position.
10. Control the use of equipment and property of the District.
11. Schedule and assign work to employees and determine the size and composition of the workforce.
12. Determine the services to be provided to the public and the maintenance, procedures, materials, facilities and equipment to be used in all District operations.
13. Take whatever action may be necessary to carry out the mission and responsibility of the District in unusual and/or emergency situations.
14. Formulate, establish, amend, revise and implement policies, rules, and regulations.
15. Require employees to observe and obey the District's policies, procedures, rules and regulations and exercise any rights incidental to the foregoing.
16. The above rights of the District are not all inclusive, but indicate the types of matter or rights which belong to and are inherent in the District in its general capacity as management.



## Section 7: Employment Procedures

### Purpose

To establish guidelines for the processing of applications for employment with the District.

### Policy

All applications for employment will be processed through the District's Human Resources Department. This will ensure compliance with local, state, and federal equal opportunity laws and applicable insurance requirements.

The Human Resources Department should coordinate with the Executive Director to initiate the hiring process. Recommendations, interviews, screening references and completion of forms to determine qualifications based on the job description for the position to be filled, will be coordinated with the respective Director and/or hiring supervisor. All hiring will be conducted in the spirit of equal opportunity.

The applications of the top candidates with recommendations from the hiring Supervisor or Director will be submitted to the Executive Director for final approval.

This policy can be modified, or amended at any time to ensure, protect and clarify the rights and responsibilities of the employer and employees.

### Veteran Preference

Eligible veterans as defined in Chapter 295, Florida Statutes, will receive preference with the exception of those positions which are exempt.

### Probationary Period

A new employee shall be considered a probationary employee for a minimum of one year. This period of time is established for the purpose of evaluating the employee's work quality, attendance, and other performance factors and to determine how well the employee fits into the operation. It also gives the employee the opportunity to experience working with the District and to decide whether he/she likes the new job and surroundings. An employee's employment during a probationary period is considered at will, which means the District may terminate an employee's employment with or without cause at any time during the probationary period. A newly-hired employee's probationary period may be extended at the District's discretion for unsatisfactory performance.

### Reemployment

Reemployment will be contingent upon, among other things, satisfactory references from previous employment with the District. Applicants who are reemployed will be considered as new hires and will be given a new employment date as of the date of return to the active payroll. They will further be required to meet all qualifying conditions prior to participation in the benefit program.

If an employee is reemployed within six months after terminating employment with the District, the employee will return at their previous hourly rate. However, the rehired employee would be treated as a new hire in all other aspects of employment. (Probation, benefit waiting period, etc...)

### Equal Employment Opportunity

Florida Keys Mosquito Control District is an equal opportunity employer. All employment decisions are made without regard to such factors as race, color, religion, national origin, ancestry, sex, gender identity or expression, sexual orientation, age, marital status, familial status, pregnancy, disability genetic information or other protected category. The District will make reasonable accommodations consistent with applicable laws to the known disabilities of an otherwise qualified applicant or employee who is able to perform the essential functions of the position. It is our policy not to tolerate discrimination harassment or retaliation of kind. We comply with all applicable federal, state, and local laws on employment and employment practices.

Any employee with questions or concerns about any type of discrimination harassment or retaliation in the workplace is required to bring these issues to the attention of his/her immediate supervisor, the Director of Operations, Director of Human Resources, or the Executive Director. No employee is expected to report concerns of discrimination, harassment or retaliation to anyone they believe may be responsible for such conduct. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination, harassment, or retaliation will be subject to disciplinary action, up to and including termination of employment.

Please see Section 9, Sexual and Other Unlawful Harassment Policy, for more information.

### Anti-Nepotism Policy

It is the policy of the District that persons considered for employment or promotion shall be evaluated on the basis of individual merit including training, experience and qualifications without reference to considerations of race, sex, gender identity, or expression, familial status, color, age, genetic information, pregnancy, sexual orientation, religion, disability, marital status, national origin, or any other factors not involving person, professional qualifications and performance. The following anti-nepotism policy is designed to promote this goal.

The purpose of this policy is to:

1. Avoid the possibility of favoritism based upon family or personal relationships;
2. Avoid intense emotions which would interfere with a worker's job performance, if the employee's immediate family member is also his/her co-worker;
3. Avoid close family members from taking sides in disputes between one family member and another worker(s), thus compromising a fair grievance procedure.

It is the policy of the District that immediate family members and other relationships not involving immediate family may be employed with the District at the sole discretion of

Executive Director but may not maintain a supervisory/employee relationship within the same reporting structure.

### Workers' Compensation

All employees of the District are covered under the Florida Workers' Compensation Act, (Jones Act, Longshore and Harbor Workers' Compensation Act where applicable.) This act provides for benefit payments for work related injuries. All injuries or accidents must be reported to the supervisor within thirty (30) days of the occurrence. Under Florida law, benefits begin on the eight calendar day of the disability; however, this does not include those benefits under Florida Statute Section 440.13. If the injury results in more than twenty-one (21) days of disability, compensation is allowed from the commencement of the disability. Accrued or unused sick leave or annual leave may be used for the first seven (7) days only; otherwise annual, sick, compensatory leave may only be used to make up the difference between the employee's regular salary and his/her wage replacement benefits under workers' compensation.

### Separation of Employment

We request each employee to provide sufficient notice to the District of their intended separation of employment. Giving notice allows the District to provide a smooth transition for your departure and efficient transfer of information, knowledge, and training to the new hire.

In an effort to encourage participation, to be eligible for a payout of your annual and sick leave balances, you must meet the following notice period appropriate to your position.

All non-supervisory positions are required to give a minimum of two (2) weeks written notice to their supervisor prior to leaving District employment for any reason.

Employees in a supervisory capacity are required to give a minimum of four (4) weeks written notice to supervisor and the Executive Director prior to leaving District employment for any reason.

The following employees are required to give a minimum of a six (6) week written notice to their supervisor and the Executive Director prior to leaving District employment for any reason.

1. Director of Operations
2. Director of Aerial Operations
3. Director of Aircraft Maintenance
4. Director of Finance
5. Director of Research
6. Chief Pilot

Any employee who fails to comply with the notice period appropriate to their position, will not be eligible to receive a payout of their accrued annual and sick leave.



## Section 8: Drug Free Workplace

### Purpose

1. As a part of its commitment to safeguard the health, safety, and welfare of its employees and the public, to provide a safe place for its employees to work, and to promote a drug-free community, the District has established this policy on the use or abuse of alcohol and drugs by its employees. This policy is set up pursuant to the Drug-Free Workplace Program under Florida's Workers' Compensation Law. Substance abuse, while at work or otherwise, seriously endangers the safety of employees, as well as the general public, and creates a variety of workplace problems including increased injuries on the job, increased absenteeism, increased health care and benefit costs, increased theft, decreased morale, decreased productivity, and a decline in the quality of services provided. We have established this policy to detect users and remove abusers of drugs and alcohol. It is also our policy to prevent the use and/or presence of these substances in the workplace and to assist employees in overcoming the dependence on drugs and/or alcohol in accordance with the following guidelines.
2. As stated in paragraph 1 above, the District is implementing this policy pursuant to the Drug-Free Workplace Program under the Florida Workers' Compensation Act. This provides that an employee who is injured in the course and scope of this employment and tests positive on a drug or alcohol test forfeits eligibility for medical and indemnity benefits under Florida's Workers' Compensation Act. (Refusal to take a drug or alcohol test will result in the employee forfeiting eligibility for medical and indemnity benefits under Florida's Workers' Compensation and automatic termination of the employee.)
3. The purpose of this policy is to communicate the District's position on drugs and alcohol in the workplace and provide guidance for the implementation of related programs.

### Scope

1. All employees of the District are covered by this policy and as a condition of employment are required to abide by the terms of this policy. Due to state and federal laws and regulations certain employees may be subject to additional requirements.

### Definitions

1. **Drugs:** This includes alcohol, distilled spirits, wine, malt beverage, intoxicating liquors, an amphetamine, a cannabinoid, cocaine, phencyclidine (PCP), a hallucinogen, methaqualone, an opiate, a barbiturate, a benzodiazepine, a synthetic narcotic, a designer drug or metabolite of any of the substances list in this paragraph. (Fla Stat. 440.1-1(1)(c)). The District will test for all of the drugs listed.



2. Alcohol: This includes distilled spirits, wine, a malt beverage, intoxicating liquors.
3. Prescription or Non-prescription Medication: This refers to a drug or medication obtained pursuant to a prescription or a medication that is authorize pursuant to federal or state law for general distribution and use without a prescription in the treatment of human diseases, ailments, or injuries. (Fla. Stat. 440.101(1)(1)\
4. District Premises: This refers to all areas in which the Florida Keys Mosquito Control District operates and maintains control. It includes but is not limited to its parking lots, leased and owned vehicles, personal vehicles when used for business purposes, storage facilities, and work areas, etc.
5. Medical Review Officer or MRO: This refers to a licensed Physician employed with or contracted with an employer who has knowledge of substance abuse disorders laboratory testing procedures and chain of custody, collection procedures, who verifies positive confirmed test results and who has the necessary medical training to interpret and evaluate an employee's positive test result in relation to the employee's medical history or any other relevant biomedical information.
6. The Drug Free Workplace Program Requirements: This refers to the Drug Free Workplace requirements contained in the Florida Workers' Compensation Statute Sections 440.101 and 440.102 et seq, as it may from time to time be amended.
7. Division of Drug Testing Rules: This refers to the Department of Labor and Employment Security, Division of Workers' Compensation Drug testing rules, which implement the Drug-Free Workplace program. These rules appear in the Florida Administrative Code Volume 28F-9.001, et seq.
8. Chain of Custody: This refers to the methodology of tracking specified materials or substances for the purpose of maintaining control and accountability from initial collection to final disposition for all such materials or substances and providing for accountability at each stage in handling, testing, storing specimens and reporting test results
9. Confirmation Test: This means a second analytical procedure used to identify the presence of a specific drug or metabolite in a specimen which test must be different in scientific principle from that of the initial test procedure and must be capable of providing requisite specificity, sensitivity and quantitative accuracy.
10. Drug Rehabilitation Program: This means a service provider that provides confidential timely, and expert identification assessment and resolution of employee drug abuse.

11. **Drug Test:** This includes any chemical, biological, or physical instrumental analysis administered by a laboratory certified by the United States Department of Health and Human Services or licensed by the agency of Health Care Administration, for the purpose of determining the presence or absence of a drug of its metabolites.
12. **Employee Assistance Program:** This includes an established program capable of providing expert assessment of employee personal concerns, confidential and timely identification services with regards to employee drug abuse, referrals of employees for appropriate diagnosis, treatment and assistance and follow-up services for employees who participate in the program or require monitoring after returning to work.
13. **Initial Drug Test:** This means a sensitive rapid and reliable procedure to identify negative and presumptive positive specimens, using an immunoassay procedure or an equivalent or a more accurate scientifically accepted method approved by the United States Food and Drug Administration or the Agency for Health Care Administration as such more accurate technology becomes available in a cost effective form.

### Prohibited Acts

1. The use, sale, possession or purchase of illegal drugs on or off the job and the use, sale possession or purchase of alcohol while on the job is prohibited. Any employee violating this prohibition, except in the circumstance set forth in below paragraph 2, will be subject to discipline up to and including termination for the first offense.
2. **Exceptions for prescriptions and over the counter drugs:** Employees should report the use of any prescription or non-prescription medication which may alter the employee's physical or mental ability prior to commencing work. The use of legal drugs prescribed by a licensed physician for a specific treatment purpose will not result in disciplinary action. However, some such prescriptions can have a direct impact on vigilance, judgement, and coordination. It is important particularly in safety sensitive assignments, which include all positions in which employees engage in mosquito control operations and/or operation or maintenance of any spraying equipment used in mosquito control operations, for the District to assure itself that there is not a threat to safety as a result of such medication. Therefore an employee who must use prescribed drugs during work which may affect the employee's ability to perform, must be report this fact to his or her supervisor. This notification will be kept strictly confidential. The employee's failure to notify the supervisor under this subpart before starting any work-related activity will cause the employee to lose this exception and be subject to discipline under the terms and conditions of this policy.
3. It is against District policy to report to work if drugs or alcohol, as defined by the Drug-Free Workplace Program and Division Drug Testing Rules, are found to be present in the employee's system at the level prescribed by the Division of Drug Testing Rules

4. It is a condition of employment to refrain from taking illegal drugs on or off the job and to refrain from consuming alcohol on the job or off duty in a way that results in the employee being unable to perform his/her job. It is also a condition of employment to report the use of all prescription and non-prescription drugs in the confidential manner set forth herein.
5. Any employee who refuses to submit to a test for drugs or alcohol, when asked in accordance with provisions set forth in the Drug Testing Policy, will forfeit eligibility for medical and indemnity benefits under Workers' Compensation Statute and will be subject to disciplinary action up to and including termination.
6. Observance of this policy is a condition of continued employment for every employee. Violation of any aspect will result in discipline up to and including termination.

#### Confidentiality (440.102) (3) (a) (3)

1. All test results will be kept confidential and will only be provided to managerial employees on a need to know basis. Unless authorized by written consent of the employee or applicant, all information, interviews, reports, statement memoranda and drug test results written or otherwise reviewed by the employer through a drug testing program are confidential communications and will only be divulged in accordance with Section 440.102, Florida Statutes, in determining compensability under Chapter 440, or as otherwise permitted by applicable law.
2. Employers, testing laboratories, employee assistance programs, drug and alcohol rehabilitation programs and their agents who receive or have access to information concerning drug test results shall keep all information confidential. Release of such information under any other circumstances shall be solely pursuant to a written consent form signed voluntarily by the person tested, unless such release is compelled by a hearing officer or a court of competent jurisdiction, in pursuant of an appeal taken under this section, or unless deemed appropriate by a professional licensing board in related disciplinary proceedings.
3. The consent form must contain, at a minimum, the following:
  - a. The name of the person authorized to obtain the information.
  - b. The signature of the person authorizing the release.
  - c. The purpose of the disclosure.
  - d. The duration of the consent.
  - e. The precise information to be disclosed.

4. Information on drug test results shall not be released or used in any criminal proceeding against the employee or job applicant. Information released contrary to this section shall be inadmissible as evidence in any such criminal proceeding
5. Nothing herein shall be construed to prohibit the employer, agent of the employer, or laboratory conducting a drug test from having access to employee drug test information when consulting with legal counsel in connection with actions brought under or related to this section or when the information is relevant to the District or its agents defense in civil or administrative matter.

### Drug Testing Policy

The District will conduct the following types of drug tests:

1. Job Applicant Testing: All applicants for safety sensitive positions must take and pass a drug test as a condition of obtaining employment.  
(Fla Stat. 440.102(4) (a) (3)).
2. Routine Fitness For Duty Testing: All employees must submit to a drug test as part of a routinely scheduled fitness for duty medical examination
3. Follow-up Testing: Follow-up testing will be conducted for any employee who, in the course of employment, enters an employee assistance program for drug related problems or a drug rehabilitation program, the District has the option to waive the follow-up testing requirement. If the District does require follow-up testing, such testing must be conducted at least once a year for a two (2) year period after completion of the program. Advance notice of a follow-up test must not be given to the employee to be tested.  
(Fla Stat. 440.102(4) (a) (4))
4. Reasonable Suspicion Drug Testing: A drug test will be required whenever an employee has a work-related accident and/or District has a reasonable suspicion that an employee may be using drugs or alcohol in violation of this policy. When drug testing is based on reasonable suspicion, the District shall promptly detail in writing the circumstance which formed the basis of the determination that a reasonable suspicion existed to warrant the testing. A copy of this documentation shall be kept confidential by the District and shall be retained by the District for at least one year. (Fla Stat 440.102(5) (o). Reasonable suspicion includes:
  - a. Observable phenomena such as direct observation of drug use or the physical symptoms of being under the influence of drugs or alcohol.
  - b. Behavioral symptoms associated with drug use or intoxication from either drugs or alcohol, such as abnormal conduct, erratic behavior, or a significant deterioration in performance.
  - c. Report of drug use provided by a reliable and credible source. (Fla Stat. 440.102. (1)(n)(3)).
  - d. Evidence that an individual has tampered with a drug test.

- e. Any evidence that an employee has used, possessed, sold, solicited, or transferred drugs on or off District property whether the employee is working or not, or while operating District vehicles, machinery, or other equipment.
  - f. Information that an employee has caused, or contributed to, an accident at work.
5. **Mandatory Drug Testing:** Drug testing is required at the time of a personal injury requiring professional medical attention, vehicle accident and damage to property or equipment.
  6. **Random Drug Testing:** Random Drug Testing will be required for all employees employed in safety-sensitive positions which include all positions in which an employee engages in mosquito spraying operations, or operates or maintains equipment that is engaged in mosquito control operations. The purpose of this random drug testing of employees engaged in mosquito control operations is to ensure public safety. Reasonable suspicion or a work-related accident is not required for random drug testing.

The District will test for the following drugs:

Alcohol	Methacholine
Cannabinoids	Barbiturates
Cocaine	Methadone
Phencyclidine (PCP)	Hallucinogens
Opiates	Benzodiazepines
Synthetic Narcotics	Propoxyphene
Amphetamines	Methaqualone
Designer Drugs or Metabolite of substances listed herein	

Any other drugs declared illegal by state or federal authorities

### Test Results/Challenge

1. All employees or applicants with a confirmed positive test will be notified, in writing, within five (5) days from receipt of the results by the District and the options available to the employee or applicant. (Fla Stat. 440-102(3) (h)).
2. An employee or applicant with a confirmed positive test result may, within five (5) days of receipt of notification, submit information to the District explaining or contesting the test result and why the results do not constitute a violation of the District's policy. If the challenge or explanation is not satisfactory, the District shall, within fifteen (15) days of receipt of the employee's or applicant's explanation or challenge, issue a written explanation of why it is unsatisfactory, along with the report of the positive results, to the employee or applicant.
3. An employee who receives a positive confirmed test result may contest or explain the result to the medical review officer (MRO) within five (5) working days after receiving written notification of the test results; if an employee's explanation or challenge is unsatisfactory to the MRO, the MRO shall report a positive test result back to the employer; and the employee may contest the drug result pursuant to law or the rules adopted by the Agency of Healthcare Administration. (Fla Stat. 440.1(3) (a) (8)).

4. If the initial test is negative, the District may in its sole discretion seek a confirmation test. (Fla Stat 440.102. (6)(a)).
5. Persons who initiate a grievance, administrative procedure, or other legal action under State or Federal Law to contest their test results must notify the testing laboratory of the action. The purpose of the timely notification is to preserve the specimen until the conclusion of the legal challenge.

### Amnesty

Any employee who has a drug or alcohol dependency problem and who brings it to the attention of the supervisor, human resources, or Executive Director, before being asked to submit to a test, may be allowed to enter and complete an appropriate rehabilitation program approved by the District at the employee's own expense, except as covered under the employee's group health insurance plan. The intent of this program is to encourage employees with an alcohol or drug dependency problem to come forward before they are disciplined by the District or arrested and/or convicted of violation of State Statutes. If the employee does not have accrued sick or annual leave, an employee may request leave without pay, if available. Such request will be considered on a case-by-case basis. The employee must submit to appropriate medical testing and must execute a Last Chance Agreement and execute all documents and releases required to allow the District to monitor the employee's attendance and progress in the program.

Upon receipt of written documentation of successful completion of the approved rehabilitation program the employee will be returned to his or her position or offered the first available vacancy in a range equal to or lower than the one the employee occupied prior to the beginning of the leave of absence, provided that the employee meets the minimum qualifications for the vacant position and is physically able to perform all requirements thereof. Upon reinstatement, the employee will submit to random tests for alcohol and/or drugs (without prior notice) by the District on an annual, semi-annual, or quarterly basis for a period of two years. All such tests will be administered by a certified laboratory. Failure by the employee to submit to any test or any test result showing any degree of intoxication of alcohol or any level or amount of drugs/controlled substances not wholly attributed to drugs prescribed by the employee's physician shall be considered a voluntary resignation by the employee. Nothing in this policy shall be construed as an obligation upon the District to provide or to pay for substance abuse counseling or rehabilitation except to the extent it may be part of the Districts' health insurance plan.

### Retaliation

Any supervisor or employee who, in good faith, reports an alleged violation of this policy shall not be harassed, retaliated against, or discriminated against in any way as result of such report.

### Additional Information

1. The following is a list of the most common drugs and medications by brand name, common name, and chemical name, which may alter the effect of a drug test:
  - a. Alcohol: All medication containing ethyl alcohol (ethanol). Please read the label for alcohol content. As an example, Vicks Nyquil is 25% (50 proof) ethyl alcohol; Comtrex is 20% (40 proof); Contact Severe Cold Formula Night Strength is 25% (50 proof); and Listerine is 26.9% (54 proof).
  - b. Amphetamines: Obetrol, Biphetamin, Desoxyn, Dexedrine, Didrex
  - c. Cannabinoids: Marinol (Dronabinol, THC)+
  - d. Cocaine: Cocaine HCl topical solution (Roxanne)
  - e. Phencyclidine: Not legal by prescription
  - f. Methaqualone: Not legal by prescription
  - g. Opiates: Paregoric, Pareptolin, Donnagel PG, Morphine, Tylenol with Codeine, Empririn with Codeine, APA with Codeine, Robitussin AC, Guiatuss AC, Novahistine DH, Novahistine Expectorant, Dilaudid (Hydromorphone), S contin and Roxanol (morphine sulfate), Percodan, Vicodin, etc
  - h. Barbiturates: Phenobarbital, Tuinal, Amytal, Bembutal, Seconal, Lotusate, Foirinal, Fioricet, Esgic, Butisol, Mebaral, Butabartital, Butabital, Phrenilin, Triad, etc.
  - i. Benzodizaepines: Ativan, Azene, Clonopin, Dalmane, Dizaepam, Librium, Xanax, Serax, Tranzene, Valium, Verstran, Halcion, Paxipa, Restoril, and Centrax
  - j. Methadone: Dolophine, Methadose
  - k. Propoxyphene: Darvocet, Darvon N, Dolene, etc
  - l. Hallucinogens: Not legal by prescription
2. Each employee and applicant will be given an opportunity, both before and after the drug test, to confidentially report the use of prescription or nonprescription medications that may alter or affect a drug test.
3. The District may test for each and every one of the 14 drugs listed on the drug testing list.

4. Each employee or job application has a right to consult the testing laboratory the District uses to administer its drug test for further information. The name and address of the laboratory and the person to contact regarding this information will be available to all employees.
5. The name and address of the drug counselor and rehabilitation organizations will be made available to all employees.
6. A statement that taking and passing a drug test is a condition of initial and continued employment in conformity with this policy shall be placed on all vacancy announcements and job postings for safety sensitive positions. Furthermore, the District's drug testing policy shall be appropriately and conspicuously placed on the premises and copies of the policy made available for inspection by the employees or job applicants at a suitable and convenient location.
7. The District will periodically provide education to employees which will assist in identifying personal and emotional problems with may result in the misuse of alcohol or drugs and tell them about the consequences of drug and alcohol abuse.
8. It is the employee's responsibility to notify the laboratory or any administrative or civil action brought pursuant to this section (Fla Stat 440.102(3) (a) (9)).
9. Each employee has a right to consult with a medical review officer for technical information regarding prescription or nonprescription medications (440.102(3) (a) (12)).

### Drug Testing Procedures

1. The District shall require all safety sensitive employees operating or performing maintenance upon any equipment used for mosquito control operations to undergo random drug and alcohol testing covered by this policy at least every six (6) months.
2. It is presently accepted by medical experts that urinalysis is the most definitive and cost effective means of analysis for drug screening. This method will be the primary analysis method; however, this shall not preclude other types of screening (i.e. hair, etc.) as may be directed by the circumstances surrounding the incident.
3. All tests will be conducted in an independent medical laboratory which is licensed and certified in accordance with federal and state guidelines and utilizes recognized technologies.
4. If an employee tests positive for drugs, a second test on a second specimen (collected at the same time as the first specimen) will be administered by a second laboratory in a timely manner to verify the results before administrative action is taken.
5. An employee's refusal to submit to toxicology testing accordance with the provisions of this policy may result in disciplinary action up to and including termination in accordance with District's Policy and Procedures.
6. All disputes by a Career Service Employee arising from the implementation of this policy resulting in suspension or termination may be pursued with the policies governing the Career Service Council.



7. The District will pay the cost of initial and confirmation drug test which it requires of employees or applicants. An employee shall pay the cost of any additional drug test not required by the District.

#### Selection of Employees to be tested for Random Drug Testing

1. Employees will be randomly selected by a 3<sup>rd</sup> party.
2. All employees will be informed not more than twenty-four (24) hours prior to the scheduled time.
3. All employees will be scheduled for drug testing while on duty if possible.

#### Collections of Specimen

Specimen will be obtained only at a collection site and in accordance with those guidelines mandated by the Federal Government and the National Institute of Drug Abuse to protect rights to privacy and ensure specimen maintenance.

#### Specimen Analysis

Specimen analysis is to be performed at a laboratory meeting standards and certifications approved by the Agency for Healthcare Administration, using criteria established by the United States Department of Health and Human Services as general guidelines for modeling the State Drug Testing Program pursuant to the Florida Drug-Free Workplace Act or the laboratory certified by the United States Department of Health and Human Services.

**Important Phone Numbers:** Phone numbers are provided as a courtesy, we do not insure accuracy.

**CSAP Workplace Help Line** 240-276-2420

*This Center for Substance Abuse Prevention's toll-free service operations from 9:00 a.m.-8:00 p.m. EST. Technical assistance is available for business owners, manager, and union leaders on the development and implementation of comprehensive drug-free workplace programs.*

**Federal Clearinghouse for Alcohol and Drug information** 844-955-0207

*This toll-free service has information available on all aspects of substance abuse, from prevention materials and videos to specific program guidelines and resources within your state. Many publications offered are free from the Clearinghouse.*

**AIDS Treatment Information Services** 800-448-0440

**AI-Anon/Alateen Family Groups** 800-356-9996

**Alcoholics Anonymous** 305-852-6186

**American Council on Alcoholism Helpline** 800-662-4357

**Drug Abuse and Alcohol Abuse 24HR Helpline** 800-851-3291

**Florida AIDs Hotline** 800-352-2437

**MADD (Mothers Against Drunk Driving)** 877-623-3435

**Florida Nar-Anon Helpline** 888-947-8885

**Narcotics Anonymous** 818-773-9999

**National Council on Alcoholism and Drug Dependency** 818-997-7041

**NAC-CALL Partnership for a Drug Free America** 212-922-1560

**The Division of Workers' Compensation, Customer Service** 850-413-1601

For more information regarding drug testing standards, procedures, laboratory certification, qualifications of Medical Review Officers, Collection sites.

**SAMHSA 24hr Helpline** 800-662-4357

*The Substance Abuse and Mental Health Services Administration (SAMHSA) is the agency within the U.S. Department of Health and Human Services that leads public health efforts to advance the behavioral health of the nation. SAMHSA's mission is to reduce the impact of substance abuse and mental illness on America's communities.*

For a listing of Employee Assistance Programs and Rehabilitation Programs in your area, you may check with the local County Health Department, call your local Chamber of Commerce, or obtain a directory of programs from the Florida Alcohol and Drug Abuse Association at: 850-656-9853.



## Section 9: Sexual and Other Unlawful Harassment Policy

### Policy

The District is committed to maintaining a work environment free of sexual harassment. The District is also committed to maintaining a work environment free of harassment based on race, color religion, national origin, age, marital status, sexual orientation, disability, ancestry, gender identity or expression, familial status, genetic information or other protected status. The District will not tolerate the sexual or other unlawful harassment of any employee(s), by a manager(s), supervisor(s), co-worker(s), vendor(s), or anyone else. All personnel are responsible for maintaining a workplace that is free of sexual and other unlawful harassment and intimidation.

### Definitions and Examples

Unwelcome sexual advances, request for sexual favors and any other physical, verbal or visual conduct of a sexual nature constitutes sexual harassment when:

1. Submission to the conduct is an explicit or implicit term or condition of employment or continued employment; or
2. Submission to or rejection of the conduct is used as a basis for employment decisions affecting an employee, such as promotion, demotion or evaluation; or
3. The conduct has the purpose or effect of interfering with an employee's work performance or creating an intimidating, hostile or offensive work environment.

Sexual harassment may include, but not limited to:

1. Unwelcome sexual propositions;
2. Sexual innuendo;
3. Sexually suggestive remarks;
4. Vulgar or sexually explicit comments, gestures, or conduct;
5. Sexually oriented kidding, teasing or practical jokes;
6. Physical contact such as brushing against another's body, pinching, or petting/patting;
7. The publication of documents (including pictures and text) in the workplace that contain any material that is of a sexual nature;
8. Using District property to access any other resources that contains material that is of sexual nature; and
9. Broadcasting any material of a sexual nature.

Sexual harassment may occur when the intended target of the conduct is not offended, but others reasonably find the conduct to be intimidating, hostile, or abusive.

Other unlawful harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of their race, color, religion, gender, national origin, age, marital status, sexual orientation, disability, ancestry, sex, gender identity or expression, familial status, genetic information, or other protected status when it:

1. Has the purpose or effect of creating an intimidating, hostile, or offensive work environment;
2. Has the purpose or effect of unreasonably interfering with an individual's work performance; of creating an intimidating, hostile or offensive environment.
3. Otherwise adversely affects an individual's employment opportunities.

Unlawful harassment includes, but is not limited to the following:

1. Epithets, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to race, color, religion, gender, national origin, age, marital status, sexual orientation, ancestry, sex, gender identity or expression, familial status disability, genetic information, or other protected status; and
2. Written or graphic material that denigrates or shows hostility toward an individual or group because of race, color, religion, gender, national origin, age marital status, sexual orientation, disability, genetic information, ancestry, sex, gender identity or expression, familial status or other protected status and that is placed on walls, bulletin boards, or elsewhere on District premises, or circulated in the workplace. This also includes acts that purports to, or are meant to be, "Jokes" or "Pranks," but that are hostile or demeaning, such as hate mail, threats, defaced photographs, or other such conduct.

### Employees Responsibility

The District is committed to promptly and thoroughly investigating all complaints of sexual and other unlawful harassment. All personnel are responsible for making management aware of any reports that are sexual or other unlawful harassment or intimidation is occurring in the workplace. If any person receives a report that sexual or other unlawful harassment in the workplace is occurring, they have an affirmative obligation to report such a complaint to their supervisor, the Director of Human Resources, or the Executive Director. No employee will be expected to report harassment to an individual who they believe may be responsible for the alleged conduct. If after an investigation is conducted and it is determined that sexual or other unlawful harassment has occurred or it is determined that any employee(s) failed to fulfill their affirmative obligation to report such a complaint, such a failure may be grounds for discipline, up to and including termination.

### Supervisors Responsibility

In addition to the aforementioned responsibility, supervisors are also responsible for taking the following steps to prevent sexual and other unlawful harassment:

1. Assure that all subordinates and new hires have received a copy of the District's personnel manual containing the District's sexual and other unlawful harassment policy and have signed the acknowledgment that they have received and read the policy.
2. Discuss the policy with employees and assure that all of them are aware that they are to work in an environment free of harassment.
3. All employees are required to pass an online sexual harassment course within the first 30 days of employment, which is recorded in the employee's personnel file.

4. Assure employees that they should not tolerate denigrating or hostile treatment that is of a sexual nature or based on a protected category above.
5. Inform all employees of the harassment complaint process, including employees' right to by-pass an offending member.
6. Immediately report any complaints, observations or concerns of unlawful harassment. When receiving a complaint of harassment, supervisors should instruct the complaining employee that anything they say might be reported to the investigating officials. If an employee refuses to discuss unless it is kept confidential, the supervisor should not guarantee such confidentiality. If employee refuses to discuss it further, the supervisor must report it to the Executive Director.

Failure to follow or implement any of the foregoing may be grounds for discipline up to and including termination.

### Complaint and Investigation Procedure

#### 1. Initial Complaint

Any employee who believes he/she has been the subject of sexual or other unlawful harassment should report the alleged act immediately to any supervisor, the Director of Human Resources or the Executive Director. Employees are not expected to report harassment to the person they believe is harassing them.

Anonymous complaints of harassment will be taken seriously.

#### 2. Confidentiality and Timeliness

All complaints will be handled in a timely and confidential manner. Anyone involved in a complaint will be instructed not to discuss the subject outside the investigation. Personnel violating confidentiality are subject to immediate discipline. Communications will be made to others only on a "need to know" basis. The purpose of this provision is to protect the confidentiality of the employee who files the complaint, to encourage the reporting of any incidents of unlawful harassment, and to protect the reputation of any employee wrongfully charged with sexual or other unlawful harassment. The District will endeavor to complete all investigations within thirty (30) days.

#### 3. Nature of Investigation

Investigations of a complaint will normally include conferring with parties involved and any named or apparent witnesses. All persons who participate in such an investigation shall be protected from coercion, intimidation, retaliation, interference, or discrimination for filing a complaint or participating in an investigation.

#### 4. Conclusion of Investigation

If, after a thorough investigation, it is determined that sexual or other harassment has occurred, immediate and appropriate disciplinary action up to and including termination will be taken. Follow-up steps will be taken to ensure that the harassment has stopped or as otherwise appropriate.

5. Retaliation Prohibited

Any employee who reports sexual or other unlawful harassment shall be protected from retaliation of any kind on the basis of their report.

## **Section10: Responsibility to the Public**

All District employees should recognize a fundamental responsibility to serve the citizens of the District. Our job is to make Monroe County a better place to live and to help make it possible for residents and visitors alike to enjoy comfortable outdoor living through effective mosquito control and the prevention of mosquitoborne diseases.

All employees are expected to deal with the public in a courteous and helpful manner. However, under no circumstances are employees to answer questions from the public for which they are not fully informed and qualified to answer. If an employee has the slightest doubt about the information requested, the questioner should be referred to the District Public Education and Information Officer who will provide the requested information.





## Section 11: Employee Safety

The District's Safety Policy is presented and prepared to help prevent accidents through adequate planning, training, and supervision of employees. The observance of safety procedures and practices produces greater benefit when they are followed as a regular part of each day's working and living routine.

We strive to maintain a safe working environment for our employees. However, it is the responsibility of each employee to cooperate in promoting safety. Safety rules must be followed at all times. Any safety regulation that is not clear should be discussed with the supervisor. Likewise, any condition observed which may present a safety hazard should be immediately reported to the supervisor.

When bending, lifting, climbing, or moving objects, use the proper technique and equipment. If an item is too heavy, ask for assistance. Do not use equipment in a manner for which it is not designed. Do not climb on items not specifically designed for climbing or which are broken or not secure.

Any injury or accident, no matter how minor, must be reported by phone or by e-mail to the supervisor and copied to the Director of Human Resources immediately. If the injury or accident is of a serious nature and requires medical treatment a formal accident report must be completed.

The following is a summary of some important safety requirements as delineated in the District's Safety Policy.

All employees are responsible for reading and complying with all details of the District Safety Policy:

1. Check all equipment daily.
2. Immediately report any hazardous conditions to the supervisor.
3. Fighting, horseplay, practical jokes, and other dangerous activity will not be tolerated.
4. No violent or illegal activity will be tolerated. No weapons are allowed on District property, including parking areas, except as specifically authorized by law.
5. When operating or riding in a District vehicle, on or off duty, seat belts must be worn and all traffic laws must be obeyed.
6. Texting while operation District vehicle is strictly prohibited.
7. Observe all danger and warning signs.
8. Know or inquire about the proper handling of chemicals, solvents and flammable materials.

It is essential that all employees comply with these requirements as well as all government safety requirements and safety instructions and follow the District's Safety Policy received during

orientation. If any injury occurs on the job due to failure to comply with one of the safety requirements, any workers' compensation benefits may be reduced.

### Smoking Policy

The Florida Keys Mosquito Control District is dedicated to providing a healthy, comfortable and productive work environment for our employees. This goal can be achieved only through ongoing efforts to protect non-smokers and to help employees adjust to restrictions on smoking.

#### Smoking Prohibited Areas

1. All FKMCD Buildings
2. All FKMCD meetings/meeting places
3. All FKMCD vehicles/boats/aircrafts

#### Designated Smoking Areas:

1. Designated outdoor break areas at office buildings in:
  - a. Big Coppitt
  - b. Marathon
  - c. Key Largo

The success of this policy depends upon the thoughtfulness, consideration and cooperation of smokers and non-smokers. All employees share in the responsibility for adhering to and enforcing the policy. Any conflicts should be brought to the attention of the immediate supervisor or the Director of Human Resources. In all cases, the right of a non-smoker to protect his or her health and comfort will take precedence over an employee's desire to smoke.

### Hurricane Preparedness Policy

The District has established a Hurricane Preparedness Plan for all employees to follow. In the event of an approaching storm, all employees are responsible for securing District property and equipment as assigned. Management will make every effort to permit personnel sufficient time to take care of their personal family needs in advance of the storm, although employees are expected to make preparations well in advance so that they will be available to perform assigned work for the District as needed. This plan is designed to protect the District's property while also allowing employees the necessary time to protect their own property and safeguard their families in the event of a hurricane or tropical storm.

Employees may be required to work on a weekend or at night to prepare District property and equipment for a storm. After the storm has passed, all employees will be required to report to work as directed by their supervisors or the Executive Director. The District will endeavor to accommodate employees request for addition leave if the employee suffered storm damage to their primary residence.

Due to the layout of the District, procedures will be different at each station (Big Coppitt, Marathon, and Key Largo). In general, all employees shall follow the guidelines set forth in the Hurricane Protection Plan or by established persons in charge at each station. We are all responsible for certain equipment and also for the general preparation of each work site. In

general, all employees shall follow the guidelines set forth in the Hurricane Protection Plan or by established persons in charge at each station. We are all responsible for certain equipment and also for the general preparation of each site.

#### *Responsibilities*

Staff shall be notified by their supervisors of a storm threat. All employees with assigned vehicles are to ensure their vehicles have a completed inspection, all fluid levels are full and the vehicles are completely fueled. They will be stored according to the directions given by the Mechanic Supervisor (Lower Keys Operations Facility), Director of Aerial Operations (Marathon), and Upper Keys Supervisor (Key Largo). All equipment, records and chemicals shall be stored, and secured, as well as complete back up of computers should be completed. All grounds should be secured and windows shuttered or boarded at all facilities. All employees must have correct contact information on file in the event of an evacuation. Any employee who is permitted to evacuate before (or return after), the Executive Director authorizes Administrative Leave, must use Annual leave or Compensatory leave. Leave without pay is authorized only if Annual or Compensatory leave is not available.

District aircraft may be evacuated to assigned areas, at the discretion of the Executive Director. If possible, after the aircraft is evacuated, flight crews will have the option to return to the District to attend to personal family needs at the expense of the District. After the event, flight crews will return aircraft to the District, or move them to other locations.

All employees are required to contact their supervisor, the Director of Operations, or Executive Director within 24 hours after the severe weather threat has passed to learn when to report back to work. Due to the nature of mosquito control, operations must resume as soon as possible following major weather events.



## Section 12: Use of District Property

An employee who has been provided District property or equipment such as tools, vehicles, materials, uniforms, etc. is expected to exercise reasonable care in the use and preservation of such equipment and to observe all safety precautions while carrying out the assigned work.

District property shall be used exclusively for the benefit of the District and in accordance with the directives of the supervisors, the Director of Operations or the Executive Director. Personal or other non-District use of District vehicles, materials, supplies, tools or other District property is not permitted without written permission from the employee's supervisor. Violators may result in discharge, prosecution, or other disciplinary action.

All employees must hold a valid and appropriate Florida driver's license or identification card. All employees are required to inform their supervisors of any moving violations, citations and any change in the status of their license within one business day of receipt of citation or notification of any such change in status. Citations, suspensions, or revocation of an employee's license or any other misconduct while operating a motor vehicle may necessitate the demotion or discharge of an employee assigned to the operation of District vehicles or equipment.

### Vehicle Take-Home Policy

#### *Application and Purpose*

The purpose, spirit and intent of this policy is to state the responsibilities and accountability of the District and each District employee regarding District take-home vehicles, and their usage, operations, maintenance, refueling, and the coordination of these activities. This policy applies to all District take-home vehicles. This policy supports reduced costs, better management of District resources, reduced claims and liabilities and designation of areas of responsibilities and accountability.

### Vehicle Identification

All District take-home vehicles covered by this policy are required to have an official identify decal and must be identified as belonging to the Florida Keys Mosquito Control District.

### Security

All District take-home vehicles shall be parked in the driveway of an occupied dwelling when not in use. All vehicles must be locked when not in use and all equipment and valuables within the vehicle (whether District or personal) placed in a location where it is out of sight of passersby. Missing vehicles and equipment should be reported immediately to the Police or Sheriff's Department. Please be advised that personal property is not insured for loss or damage by District.

### District Responsibilities

1. This FKMCD Take-Home Vehicle Policy must be issued to each employee with take-home vehicle privileges and their receipt of this policy recorded and kept in their employee file.

2. Employees with authorization for take-home vehicle assignment must sign a document acknowledging receipt and understanding of this policy. This receipt document is to be kept in the employee's personnel file. Copies of this policy shall be kept in all District vehicles and distributed to all employees who operate District take-home vehicles and their supervisors. The vehicle registration document must also be kept in the vehicle as required by law. Copies of the District insurance letter shall be kept in the vehicle at all times.
3. The District shall establish and maintain a take-home vehicle assignment database.

### Take-Home Assignment Criteria

The following are the fundamental take home vehicle assignment criteria as determined by the FKMCD. These are the minimum requirements that must be applied to all take-home assignments.

Take-Home vehicles will only be assigned to full-time District employees who:

1. Have reviewed all District Policies and acknowledge receipt of same;
2. Refrain from the use or influence of alcohol or controlled substances with an exception for approved medications, while operating or within a District vehicle;
3. Refrain from allowing other than the assigned employee from driving the District vehicle;
4. Refrain from driving out of District, except with the express permission of the Executive Director;
5. Do not pass a District facility to reach their assigned work area.

Any exception to the policy must receive the Board of Commissioner's approval on at least an annual basis. The Board of Commissioners considers all assignments to take-home vehicle to be temporary and as such subject to review and revocation at any time by the Board of Commissioners.

### Take-Home Vehicle Use

Take-home vehicles are to be used exclusively for the conduct of District business. In addition, employees are permitted to travel to and from work in accordance with Internal Revenue Service rules and regulations, and during those times when they could be recalled to work as determined by their supervisor. District vehicles, as a general rule, may not be used to perform personal business. However, in some instances, take-home vehicles may be used to perform minor, personal errands so long as the errands are conducted to and from work, and are brief in nature and not performed during working hours. Any abuse of the take-home vehicle policy in the opinion of the Executive Director is grounds for removal of take-home vehicle privileges and/or disciplinary action, up to and including termination.

### Permanently Assigned Vehicles

Other than the Executive Director and Director of Operations no District vehicle shall be permanently or regularly assigned to any employee to take home unless:

1. The employee has no regular duty station.
2. The employee regularly must drive from their home or to a place other than their duty station prior to reporting to their duty station.

The District may maintain vehicles at each facility which may be signed out to employees on an ad hoc basis by the Mechanic Supervisor or designee, for District related business during the work day.

For the purpose of this section “permanently” shall mean for more than two weeks.

The Executive Director and Director of Operations may grant exceptions to this policy on an as needed basis, subject to board approval at the next board meeting.

This policy shall not apply to spray trucks.

## Technology & Information Protection/Acceptable Use Policy

### *Objective*

The objective of this policy is to establish the guidelines, responsibilities and general requirements to protect the District’s technology, critical data and information assets in order to prevent or discourage any intentional or unintentional damage to the District’s assets, make certain that risk to information is minimized and to ensure enough structure to defer deliberate attacks on information assets.

This policy defines the proper use of the District’s technical resources. The term “Technical Resources” includes but is not limited to: desktop and portable computers, electronic devices, smart phones, fax machines, Internet and Intranet access, voice mail, email, portals, and any other communication/technical device or service. This policy applies to all technical resources that are owned or leased by the District, that are used on or accessed from District premises, or that are used for District business. The policy also applies to all activities using any District-paid account subscriptions, or other technical services whether the activities are conducted from District premises, or otherwise.

### *Scope*

This Technology & Information Protection/Acceptable Use Policy applies to all employees and all third parties who are given access to the network (“Users”).

### *Technology and Information Protection*

In order to protect technology assets, it is the policy of the District that individuals whose job function requires or justifies the use of technical resources be provided access. The Executive Director will approve access based on need and will determine which components will be available (desktop computer, laptop, mobile devices, Internet/Intranet, email, voicemail, etc.) It is essential that each User of the District’s technical resources, whether at the District or not, must use resources primarily for District purposes only.



Information Security is the protection of data against accidental or malicious disclosure, modification, or destruction. Information will be protected based on its value, confidentiality, and/or sensitivity to risk of loss or compromise. Only authorized individuals can modify or erase the information.

#### *Password Policy*

Password confidentiality is a key control established to maintain the confidentiality of information technology resources. Password confidentiality and automated user identification and authentication procedures, utilized together, reduce the risk of unauthorized access to system resources and data. Each Employee is personally responsible for maintaining the confidentiality of his/her password, and any work performed with it.

The following policy applies to all Employees:

- Sharing of passwords is strictly prohibited.
- Employees should create a password with a minimum length of 6 alphanumeric characters and at least 2 special characters.
- Employees should choose passwords that are easy to remember, but difficult to guess. The employee should not choose words that are in the dictionary or related to one's job or personal life, *e.g.*, a car license plate number, a spouse's name, fragments of an address, proper names, places, technical terms, etc.
- Employees should not construct passwords that are identical to or the reverse of, or substantially similar to their User ID or to passwords they have previously used.
- Passwords should not be written down
- If an Employee believes that the password has been compromised, he/she must immediately advise the Chief Technology Officer.

#### *Electronic Usage*

The use of the email system is intended primarily for business purposes. All work related to communications must be done through the District's email system. Usage of personal email applications for work purposes is not permitted. Usage of inappropriate language while using the District's email system is not permitted.

The following policy applies to all employees using the District's email system:

The email system must be used primarily for business reasons:

- All messages are the property of the District. The District reserves the right to review, audit, access, and disclose messages sent or received over its systems. Authorized District representatives may review email communication of all personnel to

determine, among other reasons, whether there have been any breaches of security, violation of policy, or otherwise on the part of anyone. In other words, you have no expectation of privacy in email sent from or received on the District's email system..

- The District reserves the right to use any email messages for its own purposes or disclose any email message to any regulatory bodies or third parties, without any prior notice to any sender or recipient of the messages.
- Sending and forwarding communications via email or any other means that utilizes the technical resources of the District which contains profanity, racial slurs, sexual content, discriminatory comments or that could be considered offensive or derogatory in nature is strictly prohibited.
- No person is permitted to use the email system to deliver a message that is transmitted anonymously or under an alias, to send altered messages to third parties, or to send messages that are harassing or offensive on the basis of race, color, religious beliefs, sex, sexual orientation, national origin, ancestry, age, marital status, disability, mental conditions, veteran status or any other protected category. The sending or forwarding of chain letters is strictly prohibited.
- Employees are prohibited from reading messages delivered to someone else's mailbox without proper authorization.

#### *Internet Access and Usage*

Internet access refers to all types of services accessed by the District. The term includes email, World Wide Web access, File Transfer Protocol (FTP) and any other means of communication of a similar nature.

In order to ensure compliance with this policy, District management reserves the right to monitor the use of all employee access to the internet. This will include (without limitations) copying, printing and viewing all files created, edited and stored. In addition, auditing/security software may be used to create records recording employee use.

All District employees using the internet are responsible for ensuring that it is used primarily for District purposes only.

The following policy applies to all employees using the Internet:

- Confidential, proprietary information or any other material that violates Federal, State, or local laws, rules or regulations is not to be transferred outside the District through the internet using any form of service. Employees must comply with any trademark and copyright obligations when using the internet.
- Employee shall not enter into any usage, licensing or other contractual agreement that imposes liability on the District through their use of the Internet.

- Employees shall not use the Internet to promote products, conduct business or transact commerce that is not directly related to District operations.
- Employees are prohibited from downloading or uploading any material other than for approved work purposes. All information downloaded or uploaded from non-District sources via the Internet or any other public network will be considered suspect and must be screened with up to date antivirus detection software.

The District reserves the right to use or release Internet transaction data in order to:

- Ensure compliance with this and other District policies;
- Comply with a request from law enforcement officials or government agencies;
- Comply with a court order or serve of legal process;
- The District retains the right to suspend or terminate Internet service, without notice, if technical risks to the District's systems or network are identified or determined.

Downloading of music, online stock trading, checking movie schedules, watching movies, television or other videos, are distracting to the professional mind and are prohibited.

Instant messaging is prohibited and shall not be loaded on workstations.

#### *Other Responsibilities*

The following are other user responsibilities with reference to the use of the District's technical resources:

- Employees shall not access, send receive, download or install any software onto their PCs or laptops without the prior consent of the Chief Technology Officer.
- All software installation must be done exclusively by the District's Chief Technology Officer or designee.
- Disabling, vandalizing, compromising or engaging in "hacking" or related activities to the District's technical resources, to include any attempt to circumvent any system intended to protect the security of another user, is prohibited.
- Employees are strictly prohibited from knowingly accessing, sending, transmitting or receiving any malicious software (malware).
- Employees are prohibited from engaging in any activity restricted by local, state, federal, or international laws.

- Employees may not encrypt or encode any voice mail or email communications or any other files or data stored or exchanged on the District's systems without the prior written permission from the Chief Technology Officer.

### *Violations*

All information that is created, sent, stored or retrieved using the District's technical devices or resources is the property of the District. The District respects the privacy of its employees. However, that privacy does not extend to an Employee's work-related conduct or to the use of District technical resources or supplies. Employees have no right to privacy as to any information or file which is transmitted or stored using District technical resources. Employees should be aware that the District may have in place and may use, at any time, software and systems to monitor and record all use of the District's technical resources. These systems are capable of recording (by User) each transaction conducted. The District reviews User activity logs and will investigate any suspicious findings. Employees should also be aware that, even when a file or message is erased or a visit to an Internet/website is closed, it is still possible to recreate the message and /or locate the website. The District reserves the right to review, accept, monitor, intercept and/or disclose, any file or message that an employee creates, sends to, or received for others through the District's technical resources.

Violations of any portion of the District's Technology and Information Protection/Acceptable Use Policy may result in disciplinary action up to and including termination.

### **Communication Device Policy**

The District will issue a communication device to each employee for work-related communications during the workday. To protect the employee from incurring a tax liability for the personal use of this equipment, such devices are to be used for business purposes only. In extenuating situations, you may briefly use the District device for personal business. Personal devices may be carried by staff during the workday, but use must be kept at a minimum, and never at times and places that would endanger the employee, the public, or District equipment. Employees may not add or delete any application without direct instruction from the IT Department, nor alter settings (GPS tracking, etc.) on the device which decreases the ability of the District to communicate with the employee, or collect operational data. Employees in possession of District communication equipment are expected to protect the equipment from loss, damage or theft. Equipment should remain within the provided case for protection. Report any loss, damage or theft immediately to your supervisor. If repeated incidents occur, employees are subject to disciplinary action, up to and including termination from employment. Upon resignation or termination, or at any time upon request, the employee will be asked to produce the device for return or inspection. Employees unable to present the device in good working order within the time period requested, may be expected to bear the cost of a replacement.

## Computer Usage and Internet Policy

The District's computers, network and related equipment and services are to be used for activities which are consistent with the District business. Limited personal use consistent with this policy may be permitted during non-work time.

Employees are prohibited from accessing, transmitting, downloading, uploading and viewing offensive material on District computer, equipment, or network, or through the District's internet access. Examples of offensive materials included, but are not limited to, sexually, culturally or racially offensive materials; obscene, vulgar or profane materials (including sexually-explicit materials); inflammatory or abusive materials; and unlawful materials. If, while utilizing District computers or internet access, an employee encounters unsolicited materials which may violate this policy (such as "pop-ups" advertisements or unsolicited e-mail communications), the employee is obligated to report the incident to the Chief Technology Officer and/or the Director of Human Resources.

District computers and internet access shall not be utilized for unlawful purposes including, but not limited to, copyright infringement, libel, slander, fraud, plagiarism, forgery, impersonation, computer tampering, spreading of computer viruses, and harassment.

District computers and internet access shall not be utilized for any of the following activities.

- Commercial activities
- Religious causes
- Solicitations of any kind
- Gambling
- Dating
- Personal Social Networking
- Political Activities
- Activities not directly related to assigned responsibilities
- Downloading files or software without approval from the District
- Activities which are disruptive of the District's mission or the performance of any employee's assigned responsibilities

All electronic information transmitted, received, accessed or contained on District computers or through the District's internet access is the property of the District. The District shall have the right to view and monitor all internet and computer usage conducted using District computer equipment and/or the District's internet access, including e-mail communications, text and instant messaging. Documents generated in our computers will be saved and a record may be created to record the computer usage even where the user attempts to delete it. E-mail and internet usage, as well as all other computer records, will be inspected by management from time to time to ensure they are being used consistent with this policy. All employees' communication sent or received through District equipment, internet or other facilities are subject to inspection. Employees should have no expectation of privacy in such communications.

Employees who utilize District computers or internet access shall be deemed to consent to this policy. All employees are responsible for complying with the terms of this policy. Employee who fail to abide by the terms of this policy are subject to disciplinary action, up to an including dismissal from employment.

The District recognizes employees may send and receive limited amounts of personal e-mail to or from their District supplied computer. So long as such use does not violate the prohibitions discussed above, limited use which does not interfere with the employee's performance of their duties will not, standing alone, give rise to discipline.

Employees are prohibited from uploading any documents, data or programs of any kind without express advance authorization from the Chief Technology Officer.



## Section 13: Holidays

The District will observe the following holidays:

- \*New Year's Day – January 1
- Martin Luther King Day – Third Monday of January
- President's Day – Third Monday of February
- Good Friday – Friday before Easter Sunday
- Memorial Day – Last Monday in May
- Juneteenth- June 19
- Independence Day – July 4
- Labor Day – First Monday of September
- Columbus Day – Second Monday of October
- Veteran's Day – November 11
- Thanksgiving Day – Fourth Thursday of November
- Thanksgiving Friday – Fourth Friday of November
- \*\*Christmas Day – December 25

\* In years when January 1<sup>st</sup> (New Year's Day Holiday) falls on a Tuesday, Wednesday, Thursday or Friday, the District will observe a 4 hour workday on December 31<sup>st</sup> (New Year's Eve)

\*\* In years when December 25<sup>th</sup> (Christmas Day Holiday) falls on a Tuesday, Wednesday, Thursday or Friday, the District will observe December 24<sup>th</sup> (Christmas Eve) as a holiday.

### Eligibility

Full-time and part-time employees in regularly established positions will be eligible for holiday pay at their regular rate of pay if the employee is on active payroll on the date of the holiday. Employees must be working or on approved leave the entire day before and after a holiday to be compensated for the holiday.

Full-time employees will be paid 8 hours for the District observed holiday.

Part-time employees will be paid 4 hours for the District observed holiday.

### Working during Holidays

1. Each employee will observe all designated holidays, unless in the discretion of the Executive Director, discontinuing such work would cause a hardship on the District.
2. In the event that work load in any department does not permit the observance of any designated holiday, all employees required to work, travel or train on said designated holiday will receive 8 hours of holiday pay and receive their regular rate of pay for all time working, traveling and training on the holiday.



3. Exempt employees required to work on a designated holiday will not receive additional compensation, however will be permitted to choose another day within the next 30 days as holiday a designated holiday.
4. Unless otherwise specified by the Board of Commissioners or the Executive Director, when a holiday falls on Saturday, the preceding Friday will be observed as a holiday; when a holiday falls on Sunday, the following Monday will be observed as holiday.

#### Holiday during Paid Leave

Employees on approved scheduled leave during periods when designated holidays occur will not have the days of the holiday charged against their accrued leave.

#### Observance of Religious Holidays

Employees who choose to observe other “holidays” for religious or other reasons must do so by utilizing annual leave.

Holiday hours will be considered hours worked in the calculation of overtime pay.

## Section 14: Leave Policies

### Sick Leave

#### Eligibility

Only full-time employees will be allowed to accrue sick leave.

Full-time employees shall earn leave during their initial probationary period but shall not be permitted to take same during the first three months of employment.

#### Use of Leave

Sick leave may be requested for the following reasons:

1. The employee's personal illness and/or injury.
2. Caring for immediate family members (as defined in the Family and Medical Leave Act)

#### Approval

The employee must advise his or her immediate supervisor about their anticipated absence as soon as possible but not later than the scheduled reporting time unless prohibited from doing so for reasons determined by management to be beyond control of the employee.

After an employee's 3<sup>rd</sup> day of absence due to the use of sick leave, an employee must submit a doctor's note confirming a qualifying reason for leave for any further absence beyond this time period. If an acceptable note is not received, additional sick leave will not be paid. Any further absences will be unauthorized and subject employee to disciplinary action up to and including termination.

#### Accrual of Leave

Full-time non-exempt and exempt employees accrue leave as follows:

1. Eight (8) hours of sick leave is granted on the anniversary of employee's start date the following month and accrues thereafter at eight (8) hours per month on the same basis. For example, an employee who begins employment on May 15 will accrue 8 hours of sick leave on the 15<sup>th</sup> of each following month.
2. Employees may accrue, and carry over year to year, an unlimited amount of sick leave.

#### Payment of Unused Sick Leave

Upon voluntary separation from employment, in compliance with the District's separation of Employee Policy, Section 7, employees shall be entitled to compensation for any earned but unused sick leave as follows:

1. After ten (10) to fifteen (15) years of service, employees shall be entitled to compensation for one half of all unused sick leave or 960 hours, whichever is less, at their straight time hourly rate of compensation at the time of notice.
2. After fifteen (15) or more years of service, employees shall be entitled to compensation for two-thirds of all unused sick leave or 960 hours, whichever is less, at their straight time hourly rate of compensation at the time of notice.

Compensation of sick leave will be paid out within 30 days of the last day of employment.

Employees who fail to comply with the District's Separation of Employment Policy, shall not receive compensation for their accrued sick leave.

Employees may donate leave to another employee who demonstrates to the satisfaction of the Executive Director a need for donated leave. See Donation of Leave Policy.

## Annual Leave

### Eligibility

Full-time employees shall be allowed to accrue annual leave.

Full-time employees shall accrue leave during their initial probationary period, but shall not be permitted to take same during the first three months of employment.

### Request and Approval

Annual leave must be approved in advance by the employee's immediate supervisor. Annual leave requests must be submitted in writing to the employee's immediate supervisor on the District's leave form.

### Time Line

2 Days or less	Leave must be requested	24 Hours in advance
3 Days or more	Leave must be requested	14 Calendar days

Emergency or special leave request will be handled on a case-by-case basis.

Request for annual leave will be honored except when the immediate supervisor determines it would adversely affect the efficient operations of the District. Approval for leave will be completed by the immediate supervisor and secondary supervisor.

Additional approval is required by the Director of Operations or Director of Aerial Operations and the Executive Director under the following conditions:

- Leave greater than 48 hours at any time of the year;
- Leave greater than 24 hours between May 1 – October 1;
- Or any time deemed by the Executive Director or Director of Operations feels would be mission critical.

## Accrual

### Non-Exempt Employee

Less than 24 Months	Employee Accrues 8 Hours per Month
More than 24 Months	Employee Accrues 10 Hours per Month
More than 180 Months	Employee Accrues 14 Hours per Month

Maximum accrual or carry over is 480 hours. If an employee's leave bank exceeds 480 hours for more than thirty days, all hours over 480 will be forfeited.

### Exempt Employees

All exempt employees will accrue 14 hours per month regardless of time in service.

### Payment of Unused Annual Leave

An employee shall be entitled to compensation for any earned but unused annual leave upon voluntary separation from employment only if the employee is compliant with the District's "Separation of Employment policy." An employee shall not benefit from this policy if the employee has been involuntary terminated from employment.

Compensation of annual leave will be paid out within 30 days of the last day of employment.

Exempt employees are entitled to 40 hours of Exempt leave, on an annual basis, in addition to any leave accrued the District Leave Policies. However, such additional leave must be used by the end of each calendar year or it will be forfeited. Similarly, it will not be paid out upon separation from employment.

## Compensatory Leave

Compensatory Leave is time off with pay in lieu of overtime pay for irregular or occasional overtime worked. Only non-exempt employees are eligible to earn compensatory leave.

No employee may accrue more than 240 hours of compensatory time. Any time over 240 hours must be paid at the employee's overtime rate.

## Accrual

Compensatory leave is accrued when the employee exceeds the forty-hour work week and overtime must be approved by the employee's immediate supervisor. Every hour of overtime worked, compensatory time is accrued at 1.5 hours.

Hours of overtime worked	Multiply by	Compensatory time accrued
1	1.5	1.5
5	1.5	7.5

The maximum number of compensatory time that may be accrued is two hundred forty hours. (240). All hours over 240 must be paid out in accordance with District practice.

## Approval

Compensatory leave can be utilized by the employee in a number of ways. Leave can be taken with the supervisor's immediate approval in instances in which leave is unplanned. Planned leave must be approved by the immediate supervisor. Additional approval is required by the Director of Operations or Director of Aerial Operations and the Executive Director under the following conditions:

- Leave greater than 48 hours at any time of the year;
- Leave greater than 24 hours between May 1 – October 1;
- Or any time deemed by the Executive Director or Director of Operations feels would be mission critical.

### Usage

The District reserves the right to schedule and require employee to use accrued compensatory time.

***Compensatory leave will be charged against the employees leave prior to the utilization of annual leave. However, in the event when an employee has reached the maximum allowable accrued annual leave (480 hours), the employees leave will be charged against their annual leave time.***

## Administrative Leave

### *Bereavement Leave*

Full time and Part-time (regularly established) employees may be granted time off with pay in the event of a death in the immediate family, at the discretion of the Executive Director.

Full-Time	24 Consecutive Hours
Part-Time	12 Consecutive Hours

If the employee requires extended leave over the time allowed stated above, the employee may request additional time using sick, annual, compensatory, or personal time off, if available.

Bereavement Leave is not used in the calculation of overtime or compensatory time.

If the District authorized holidays or Administrative leave authorized during the bereavement leave, the holiday hours or administrative leave will not be calculated into or be deducted from the bereavement leave.

Immediate family includes spouse, (Step/Grand) children, (Step/Grand) Parents, (Step/Half) siblings, aunt, uncle, niece, nephew, Father/Mother-in-law, Son/Daughter-in-law, Brother/Sister-in-law, Legal Guardians, relatives living in the same household or District recognized Domestic Partner.

There is no time of service requirement for the use of Bereavement Leave.

Bereavement Leave must be used within 60 days of the event of death.

The District reserves the right to request documentation supporting the requested leave.

*Jury Duty*

If an employee receives a jury summons, the employee must provide a copy of the summons to their supervisor the next business day.

Full-time and Part-time regular established employees, required to be absent from work due to jury duty or necessity to appear in court pursuant to a subpoena shall receive their regular straight time rate for the hours they would normally work (Not to exceed 8 hours on a daily basis), provided such absence does not exceed two weeks. Employees who attend court for only part of a regularly scheduled work day will report to their supervisor when excused or released by the court. The supervisor will advise the employee if she/he is to return to work for the remainder of the day.

To receive pay for Jury Duty, the employee must submit the Jury Summons with their Bi-weekly timesheet.

There is no time service requirement for the use of Jury Duty Leave.

*Special Conditions (aka Administrative Leave)*

Administrative Leave is authorized by the Executive Director and/or the Board of Commissioners for unforeseen emergencies and/or special circumstances.

**Donation of Leave**

Each employee is responsible for ensuring that he/she accrues sufficient leave to cover his/her leave needs.

Employees may donate Sick, Compensatory Leave or PTO to another employee who demonstrates to the satisfaction of the Executive Director a need for donated leave.

The District will not request donations of leave from employees on behalf of any employee.

Donated leave will be calculated on a monetary basis.

**Example**

Jill donates to Jack		
Donation of Hours	Jill's Hourly Rate	Monetary Value
10 hours	10.00	100.00
Jack receives from Jill		
Monetary Value	Jack's Hourly Rate	Donation of Hours
100.00	5.00	20 hours

Any donation of leave request must be submitted to the Director of Human Resources in writing, who will submit to the Executive Director for approval.

It may take one full pay period to process the donation request once approved.

## Time and Attendance

To maintain a safe and productive work environment that is respectful of, and fair to, of all employees, the District expects employees to be reliable and punctual in reporting for scheduled work. Absenteeism and tardiness place an unnecessary burden on other employees and on the District. Each District employee is responsible for maintaining a good attendance record. You are expected to report to work on time, observe the District's standards for breaks and lunch, and remain in your assigned area, or at your assigned workstation, until the established quitting time.

**Absence:** An Absence is any time you are not at work during your scheduled hours, regardless of the reason. However, not all Absences reflect negatively on your record. Only an "Unauthorized Absence" is to reflect negatively.

**Unauthorized Absence:** one or more unscheduled or unapproved continuous day(s) or partial day(s) of Absence.

- One full day counts as an Unauthorized Absence;
- Portion of a day of absence, including leaving early, counts as ½ of an Unauthorized Absence
- Multiple days taken consecutively count as one Unauthorized Absence. You must submit documentation for absences due to illness of three (3) consecutive work days or more. Generally, you must provide a document from your doctor or other recognized health care provider that would justify your absence.

All request for the use of sick time received and approved before Noon, for the next day, will be considered scheduled leave.

The District recognizes employees need time off from work, the District provides paid and unpaid time off for a variety of purposes that are not counted as occurrences.

The following Absences will not be counted as an Unauthorized Absence.

1. Approved Vacation time
2. Approved Compensatory time
3. Bereavement Leave (advance notification to your supervisor is required, when possible)
4. Jury duty/Subpoenaed court appearances (court provided document and advance notification to your supervisor is required)
5. Military leave
6. Workers' Compensation time
7. Scheduled and approved Sick time (i.e. surgery, scheduled doctors' appointments, Family Doctor Appointments): Scheduled and approved before noon the day before.
8. Designated and documented leave under federal family & medical leave acts or any other leave program established by the District.

Excessive Absence

6 or more Unauthorized Absences occurrences during a 12-month floating period are considered excessive and may subject the employee to the District's Corrective Action Procedures. Continued failure to meet attendance expectations after the initial corrective action may lead to further, progressive steps up to termination of employment.

Unauthorized Absences within a 12 Month Floating Window		Conducted by
6 Unauthorized Absences	Informal Conversation	Direct Supervisor
9 Unauthorized Absences	Initial Warning	Direct Supervisor
10 Unauthorized Absences	Written Warning	Direct Supervisor
11 Unauthorized Absences	Written Warning	Next Level Supervisor
12 Unauthorized Absences	Suspension	Executive Director
13 Unauthorized Absences	Termination	Executive Director

#### Notification of Supervisor

When an employee cannot avoid being late to work or is unable to work as scheduled, the employee is expected to notify the supervisor as soon as possible in advance of the anticipated tardiness or absence, but no-later-than the scheduled report time. Each Area Supervisor may establish specific communication requirements that are based on operational needs. Any employee who will be late or experience an Unauthorized Absence is still responsible for notifying their supervisor as soon as possible. Failure to report to work or reporting late to work without contacting the District may result in corrective action, and failure to report to work for three (3) consecutive scheduled workdays without contacting the District is considered a voluntary resignation.

#### FMLA

Employees who wish to take Family Medical Leave should contact the Director of Human Resources to determine if they are eligible for Family and Medical Leave and if so, to obtain necessary documentation and make arrangements for their leave.

1. Eligibility and Reasons: Employees who have worked for the District at least twelve (12) months and at least 1,250 hours during the preceding twelve (12) months are considered eligible for FMLA leave. Eligible employees may take up to twelve (12) weeks of unpaid leave in a twelve (12) month period for the following reasons:
  - a. The birth of a child of the employee and to care for that child
  - b. The placement of a child with an employee for adoption or foster care and to care for the newly placed child (entitlement to leave for birth, placement for adoption foster care of a son or daughter expires from the birth or placement of the child.);
  - c. In order to care for the employee's spouse, son, daughter or parent who has a serious health condition;
  - d. A serious health condition which renders the employee unable to perform one or more of the essential functions of the employee's position.



- e. To care for a spouse, son, daughter, parent or next of kin who is a member of the United States Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness. (up to 26 weeks)
- f. Because of a qualifying exigency (as defined below) arising out of the fact that the employee's spouse, child (of any age) or parent is retired or a reservist member of the military on active duty or has been notified of an impending call or order to active duty in support of a contingency operation. Leave under this subsection is not available for an employee whose family member is on active duty as a member of the Regular Armed forces.

The twelve (12) month period in which eligible employees may take leave is a rolling twelve month period measured backward from the date an employee uses any FMLA leave.

## 2. Definitions:

- a. The term "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means an injury or illness incurred by the member in the line of duty while on active duty in the Armed Forces that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating. Eligible employees in this circumstance may be eligible to take up twenty-six (26) weeks of leave during a single twelve (12) month period.
- b. Son or daughter means a biological, adopted or foster child, a stepchild, a legal ward, or a child of a person standing in place of a parent, who is (a) under 18 years of age; or (b) 18 years of age or older and incapable of self-care because of a mental or physical disability.
- c. "Next of kin" means the closest blood relative of the eligible employee.
- d. A "serious health condition" means an illness, injury, impairment, or physical or mental condition that involves either:
  - i. In-patient care (i.e. an overnight stay in a hospital, hospice, or residential medical care facility, including any period of incapacity) for the purposes of this policy, defined to mean the inability to work, attend school or perform other regular daily activities due to the serious health condition, treatment therefore, or recovery there from or any subsequent treatment in connection with in-patient care; or;
  - ii. Continuing treatment by a health care provider as defined under applicable U.S. Department of Labor Rules (DOL rules)
- e. A "qualifying exigency" includes leave taken for any of the following reasons:
  - i. To address any issue resulting from an impending call to active duty deployment of less than seven days' notice;
  - ii. To attend military events and related activities (such as a military ceremony, briefing, family support program, etc.)

- iii. To make arrangements relating to childcare and school activities
  - iv. To make financial and legal arrangements;
  - v. To attend counseling;
  - vi. To spend time with a covered military member who is on a short-term, temporary rest and recuperation leave during the period of deployment
  - vii. To attend post deployment activities (such as a military ceremony, event, reintegration briefing, etc.)
  - viii. To care for military members parents incapable of self-care and;
  - ix. Any other exigency agreed upon by the District and employee.
3. Intermittent Leave: In the case of unpaid leave for a serious health condition, the leave may be taken intermittently or on a reduced hour basis, only if such leave is medically necessary. If intermittent or reduced hours leave is required, the District may in its sole discretion temporarily transfer the employee to another job for which the employee is qualified with equivalent pay and benefits that better accommodates that type of leave. Transfer to an alternative position may include altering an existing job to better accommodate the employee's need for intermittent or reduced scheduled leave.
4. Verification: The District will require that an employee's leave to care for the employee's seriously ill spouse, son, daughter, parent or next of kin in the event of leave to care for a seriously ill or injured member of the Armed Forces or due to the employee's own serious health condition that makes the employee unable to perform one or more of the essential functions of employee's position, be supported by a certification issued by the health care provider of the employee or the employee's ill family member.

In accordance with DOL rules, the District may request, at the District's expense, a second or third health care provider's opinion for leave taken because of a serious health condition. The District may also require subsequent recertification from the employee's health care provider on a reasonable basis, in accordance with DOL rules, which normally will not be more than thirty (30) days.

5. Children: In the case of unpaid leave for the birth or placement of a child, or foster care, intermittent leave or working a reduced number of hours is not permitted unless both the District and employee agree. (Note: It is possible that a mother or newborn child will have a serious health condition connected with childbirth. In this case, District consent is not required.)
6. Spouse:
- a. If both spouses work for the District, the combined leave shall not exceed twelve (12) weeks in twelve (12) month period if the leave is taken:
    - i. For birth of the employee's son or daughter or to care for the child after birth;
    - ii. For the placement of a son or daughter with the employee for adoption or foster care, or to care for the child after placement;
    - iii. To care for the employee's parent with a serious health condition.
  - b. If both spouses work for the District, the combined leave shall not exceed twenty-six weeks in a single twelve month period if the leave is:

- i. To care for a spouse, son, daughter, parent or next of kin who is member of the United States Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
  - ii. A combination of leave under sub section (6) (b) (i) above and any other FMLA-qualifying leave. However, any leave taken for reasons other than those listed in sub section (6)(b) is limited to twelve (12) weeks, regardless of whether it is combined with any amount of leave to care for a spouse, son, daughter, parent or next of kin who is a member of the United States Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment recuperation, or otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness.
7. Health Insurance Premiums:
  - a. During family leaves of absence, the District will continue to pay its portion of the health insurance premiums and maintain the employee's coverage under the health plan in the same manner as if the employee had been continuously employed during the entire leave period, provided the employee continues to pay his or her share of the premiums.
  - b. Should the employee fail to continue to pay his or her share of the premium, notices of proposed insurance cancellation and the opportunity to pay the premium will be provided before the cancellation.
  - c. Employees will be advised well in advance of any changes in premiums so they will have ample opportunity to make arrangements to continue to pay their share of the premiums during the Family Medical Leave.
  - d. If the employee does not return to work after the expiration of the leave, the employee will be required to reimburse the District for its portion of health insurance premiums during the family leave as permitted by law, unless the employee does not return because of the presence of a serious health condition which prevents the employee from performing his or her job or circumstances beyond the control of the employee. To avoid required reimbursement, appropriate certification from a health care provider may be required if the employee does not return to work because of a serious health condition.
8. Accrual: During leave, the FMLA does not require accrual of employment benefits, such as vacation pay, sick days, seniority, etc. Accordingly, during FMLA leave, accrual of benefits and seniority shall be on the same basis as for any other unpaid leave of absence. Pension benefits will be determined in accordance with DOL rules. Employment benefits to which an employee may be entitled on the day on which the FMLA leave begins will not be lost because of such leave, except for those paid leave days substituted for leave taken under this policy as described below. Upon return from FMLA leave, employees are entitled to any changes in benefit plans not dependent upon seniority or accrual during the leave period.

Employees will not be disqualified from bonuses based upon attendance or safety for which they qualified prior to taking of FMLA leave.

9. Relationship to Paid Leave:
  - a. Employees may elect or may be required to substitute accrued paid leave for an equivalent portion of FMLA leave. When paid leave is substituted for unpaid FMLA leave, the employee will be notified of the designation when the leave begins.
  - b. Under paragraph (a) above, paid leave and the FMLA leave will run concurrently. However, to the extent the does not provide paid sick/medical or family leave for a condition covered by the FMLA, neither this policy nor the FMLA entitles the employee to paid leave.
  - c. Leave covered by workers' compensation by the District will run concurrently with FMLA leave when the reason for the leave is covered by the FMLA; however, the District will not require nor will it allow the use of a paid leave under subparagraphs a or b above at the same time as leave under workers compensations.
10. Return from FMLA leave: With the exception of certain key employees, those who return to work from family medical leave of absence on the business day following the expiration of the leave are entitled to return to their job or an equivalent position with equivalent benefits, pay, and other terms and conditions of employment. Designation of key employee status and whether such status will affect the employee's right to reinstatement will be made at the time employee requests leave, or at the commencement of leave whichever is earlier or as soon as practicable thereafter if such determinations cannot be made at that time.
11. Application: Applications by the employee for family medical leave must be submitted in writing at least thirty (30) days before the leave is to begin, if the need for the leave is foreseeable based on an expected birth, placement for adoption or foster care, or planned medical treatment for serious health condition of the employee or of a family member. If thirty (30) day notice is not practicable, due to lack of knowledge regarding when leave will begin, a change in circumstances, or medical emergency, notice must be given as soon as practicable.
12. Counting FMLA Leave: To the extent allowed by law, in the event an absence is for a reason covered by the FMLA, the District reserves the right to count it as family medical leave, whether the employee has applied for it or not. When this occurs, the employee will be promptly notified as required by law.
13. Coordination: Absences due to sickness or injury that are also covered by the FMLA, whether paid or unpaid, including absences for work-related sickness or injury, will be considered as FMLA leave.
14. Employee Obligations: During FMLA leave, employees must periodically report on their medical status and intent to return to work. Upon taking such leave, the employee will be advised of the reporting requirements. When the employee gives unequivocal notice of his/her intent not to return to work, the employment relationship will be terminated, and

the employee's entitlement to continued leave, maintenance of health benefits, (subject to COBRA requirements), and reemployment will cease.

15. **Medical Evidence Upon Return To Work:** Except during the course of approved intermittent leave, all employees of the District whose FMLA leave was taken due to the employee's own serious health condition must obtain and present certification from the employee's health care provider that the employee is able to resume work before the employee will be allowed to return to work. The District will consider any reasonable accommodations to an ongoing condition as required by law.
16. **Failure to Cooperate:** If an employee fails to provide required information to the District, the employee may have his or her leave delayed and be subject to discipline, up to and including discharge, as permitted by law.

### Domestic Violence Leave

As set forth in this policy, and more fully in Florida Statute 741.313, the District will provide eligible employees with up to three (3) working days of unpaid leave in a 12-month period for domestic violence-related reasons.

In calculating the 12-month period under this policy, the District uses a "rolling, backward-looking" method. Under this method, a rolling twelve month period is measured backward from the date the employee uses any leave under this policy, such that each time an employee takes leave under this policy the remaining leave entitlement would be any balance of the 3 days' of leave which has not been used during the immediately preceding 12 months.

#### Eligible Employees

To be eligible for leave under this policy, the employee must have been employed by the District for at least three months.

#### Circumstances Where Domestic Violence-Related Leave is Available

Leave may be taken under the terms of this policy if the employee or a family or household member of the employee is a victim of domestic violence and the leave is necessary to:

Seek an injunction for protection against domestic violence or an injunction for protection in cases of repeat violence, dating violence or sexual violence;

Obtain medical care or mental health counseling, or both, for the employee or a family or household member to address physical or psychological injuries resulting from the act of domestic violence;

Obtain services from a victim-services organization including, but not limited to, a domestic violence shelter or program or a rape crisis center as result of the act of domestic violence;

Make the employee's home secure from the perpetrator of the domestic violence or to seek new housing to escape the perpetrator; or

Seek legal assistance in addressing issues arising from the act of domestic violence or to attend and prepare for court related proceedings arising from the act of domestic violence.

### Exhaustion of Paid Leave Required

Prior to receiving leave under this policy, the employee must apply any unpaid leave or have exhausted any available paid leave.

### Notice and Supporting Documentation Required

Except in cases of imminent danger to the health or safety of the employee or a family or household member, appropriate advance notice of the need for leave is required. Where advance notice is possible, the employee is required to provide notice to the District as soon as the need for leave becomes known. Where advance notice is not possible due to the imminent danger to the health or safety of the employee or a family or household member, the employee must inform the District that the leave was taken pursuant to this policy and bring supporting documentation as soon as he or she returns to work.

If leave is foreseeable, documentation supporting the need for the leave under this policy must be submitted with the request for leave. In cases of imminent danger to the safety of the employee or a family or household member, supporting documentation must be submitted as soon as the employee returns to work.

### Confidentiality and Prohibition of Retaliation

All information relating to leave under this policy shall be considered confidential and will not be disclosed to any other individuals unless required for legitimate business or otherwise compelled by law.

Leave taken or requested under this policy will not result in any adverse action against the employee. Employees who believe they have been subjected to retaliation as a result of leave taken or requested under this policy must initiate a complaint in the same manner as required by the Company's unlawful harassment and discrimination complaint procedure.

### Military Leave

A military leave of absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services Employment and Re-employment Rights Act (USERRA), 38 USC 4301-4333. Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable.

Military leave is unpaid. However, employees may use any available annual leave for the absence.

Continuation of health insurance benefits is available as required by USERRA based on the length of the leave and subject to the terms, conditions and limitations of the applicable plans for which the employee is otherwise eligible.

Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on

longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws.

Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. They will be treated as though they were continuously employed for purposes of determining benefits, including pay increases, based on length of service.

Contact the Director of Human Resources for more information or questions about military leave or see <https://www.dol.gov/agencies/vets/programs/userra>.

### Personal Time Off (PTO)

Eligibility:

Only part-time employees in regularly established positions<sup>1</sup> will be allowed to accrue PTO.

Part-time employees in regularly established positions shall earn PTO during their initial probationary period, but shall not be permitted to take the same during the first 3 months of employment unless authorized by the Executive Director or designee.

Approval:

PTO must be scheduled in advance and have supervisory approval, except in the case of illness or emergency.

Leave requests of 3 days or less must be requested 24 hours in advance and approved by the employee's direct supervisor.

Leave requests in excess of 3 days must be requested 14 calendar days in advance and be approved by the employee's direct supervisor and secondary supervisor.

PTO must be used in increments of 15 mins.

Accrual:

Part-time employees in regularly established positions will accrue 4 hours per month.

PTO is earned on a monthly basis and credited to an employee's PTO bank on the first day of the month following the month in which PTO was earned.

---

<sup>1</sup> As defined by the FRS employer handbook, Chapter 1, Part 2, pages 7-8.

“A regularly established position in a local agency (county agency, District school board, community college, or a participating city, special District, metropolitan planning District or charter school), other than a water management District operating pursuant to Chapter 373, is an employment position that will be in existence beyond six consecutive calendar months. The expected length of the position's existence, not the length of time an employee is anticipated to fill the position, determines membership in the FRS.”

Maximum annual accrual is 48 hours.

The maximum number of PTO hours that may be accrued is 240 hours.

Payment of Unused PTO Leave:

Part-time employees in regularly established positions shall be entitled to compensation for any earned but unused PTO upon voluntary separation from employment.

Part-time employees in regularly established positions who have been terminated from employment with cause or are not in compliance with the District's "Separation of Employment" policy will not be compensated for unused PTO.





## Section 15: Performance Evaluations

The following procedures shall be followed in evaluating the performance of all employees on an impartial basis, using standard evaluation forms.

### Purpose

Employee performance evaluations will be used for, but not limited to, the following purposes:

1. To inform the employee of strong and weak points in performance, as well as training needs and improvements expected.
2. To recognize the employee's achievements and potential for promotion.
3. To determine the employee's eligibility for permanent status and merit increases.
4. As a basis for taking disciplinary action against the employee.

### Procedure

1. Each employee will have his/her performance evaluated on a periodic basis as follows:
  - a. Performance evaluations will be made by the employee's immediate supervisor and/or the Executive Director. The Executive Director will review the rating and may attach any written comments deemed appropriate concerning the evaluation.
  - b. Each new hire performance will receive a merit evaluation as follows:
    - i. If a new hire commences employment before July 1, the employee will receive an evaluation on March 1<sup>st</sup>, as a regular employee and be eligible to participate in a salary increase, if available, as any regular employee. However, a new hire is still a probationary employee even if evaluated prior to completing his/her probationary period.
    - ii. If a new hire commences employment on or after July 1, the employee will be evaluated upon completion of one (1) year of service, and be eligible to participate in a salary increase if available at that time.
  - c. In addition to merit evaluation as provided in paragraph C, employee performance will be evaluated annually after successful completion of the probationary period; however, an immediate supervisor or the Executive Director may initiate an evaluation at any time deemed appropriate.
  - d. Each employee will sign the evaluation form indicating that he/she has reviewed the evaluation and if he/she disagrees with the evaluation he/she has the right to prepare a written response which will be attached to the evaluation.
2. If an employee receives a "Does Not Meet Standards" rating in any category, the immediate supervisor may consult with the employee in an effort to assist him/her in improving job performance, if the supervisor determines the potential for improvement exists. If retrained by the District, the employee will have her/his performance re-evaluated in any category deemed marginal or below every thirty (30) days thereafter until:

- a. Her or his performance has improved and is evaluated as at least “Meets Standards”; or
  - b. Ninety (90) days have lapsed with the employee receiving a rating of at least “Meets Standards.” In such cases, appropriate action shall be taken.
3. After a rating has been finalized at all levels, the results of performance rating will be discussed with the employee and, upon request, he/she will be furnished a copy of the completed rating, as well as any pertinent written material.
4. If an employee receives an overall evaluation rating of “Does Not Meet Standards,” the direct supervisor of the employee will be required to submit a remedial training plan to the Executive Director to assist the employee to correct their overall deficiencies.
  - a. Once the remedial plan has been approved by the Director, the supervisor will implement the training and re-evaluate the employee at the end of ninety (90) days.
  - b. If at the end of ninety (90) days the employee has not reached a rating of “Meets Standards” appropriate action shall be taken.

## Section 16: Employee Benefits

### Educational Assistance Program

Subject to availability of funds, the Florida Keys Mosquito Control District, may reimburse an employee up to a maximum of \$10,000\* per fiscal year for continuing education through an accredited program that either offers growth in an area related to his or her current position or that may lead to promotional opportunities within the District, including Pilot Training Programs.

An employee must secure a passing grade in which credit is earned with a “C” or better. Expenses must be validated by receipts and a copy of the transcript recording a passing grade. Reimbursable expenses will be limited to the cost of tuition, books, and related study material.

### Eligibility

Only full-time, regular employees who have successfully completed the probationary period are eligible to participate in the program. Applications will be considered by the Executive Director based upon the benefit to the District.

### Procedures

Prior to enrolling in an educational program, the employee must complete an application and submit the form to the employee’s supervisor.

Employees must submit applications annually and they must be received by the end of the first business day of the fiscal year.

Employees with prior approved applications (e.g. currently enrolled in an approved program) will receive preference in the allocation of assistance.

PhD and Doctorate programs must be approved by the Board of Commissioners.

### Transportation

The District may provide a District vehicle for transportation to and from approved courses within Monroe County. The use of a District vehicle for travel outside Monroe County is not approved unless it is in conjunction with District business. There will be no reimbursement for mileage or fuel expenses.

The employee will be required to use annual or compensatory leave to attend required courses (which includes lectures or presentations) that occur during normal business hours of the District. If paid leave is unavailable, leave without pay may be authorized.

### Termination of Employment/Repayment Section

If an employee terminates employment, voluntarily or involuntarily, all funds must be reimbursed up to the full cost paid on their behalf by the District according to the following:

Pilot Training	2 Years
Bachelors	3 Years
Masters	4 Years
PhD/Doctorate Programs	5 Years

Reimbursement to the District may be accomplished by deducting reimbursement due from an employee's final paycheck up to the applicable minimum wage. In accordance with Internal Revenue Service (IRS) requirements, financial assistance provided employees under the Educational Assistance Program constitutes taxable income and, as such, is subject to withholding taxes and reporting as taxable income to the IRS.

If the District incurred any expenses and an employee dropped out or did not complete the course, the employee will be required to reimburse the District for expenses incurred.

\*Provided the funds are allocated and approved through the annual budgetary process.

## Employee of the Quarter Program

### Purpose

To provide periodic District-wide recognition for exceptional service.

### Eligibility

All full-time employees who have successfully completed their probationary period.

### Employee of the Quarter Award

The Employee of the Quarter will receive \$100.00, a personal plaque, and a paid day off during the ensuing three (3) months. He/she will have his/her name engraved on the plaque which will be displayed at the District office. The award will be presented by the Board Chair, or the Executive Director, at the next District Board of Commissioners meeting.

### Nominations

Any employee may make a nomination for Employee of the Quarter. Each nomination must be submitted by the last day of the quarter and must include reasons why the nominee deserves the award. An employee is eligible to receive the award once per year and are restricted from nominating themselves.

### Criteria for Selection

Selection of Employee of the Quarter will be based on several considerations, including, but not limited to, exceptional performance or achievement, daily performance or achievement, attitude, loyal service to Florida Keys Mosquito Control District, attendance, safety record, ability to work well with others, and contributions to better public relations. These criteria are not all

encompassing but will serve as a basis for discussion and decision making by the Selection Committee.

Selection

During the quarterly supervisor meeting, each nomination will be reviewed. When reviewing each nomination, the above criteria will be used in selecting the Employee of the Quarter. In the event a there is a tie or if during the meeting a decision can't be made, the Executive Director, or designee, will select the employee of the quarter from the nominations.

**Travel Reimbursement**

*In-District Travel*

All In-District travel expenses (Per Diem) will be reimbursed on a monthly basis. Reimbursement vouchers for Per Diem must be turned in by the 15th of each month, except in September when all vouchers must be received by the 30th to close out the fiscal year.

Field personnel working outside of their designated areas are entitled to Per Diem based on the Per Diem Policy in this Section. Each area and home base is outlined below:

Lower Keys Base	Key West to 7 Mile Bridge
Middle Keys Base	7 Mile Bridge to Tea Table Relief Channel (MM80)
Upper Keys Base	Mile Marker 80 to Ocean Reef

Personnel involved in helicopter operations and/or assisting the Public Relations/Biologist during festivals are entitled to reimbursement including Per Diem based on the Per Diem Policy in this Section.

*Out of District Travel*

The District reserves the right to require Employees to operate District vehicles for required travel. Any traveler employed by the District shall be entitled to a mileage allowance at a fixed rate of \$.555\* per mile or the common carrier fare for such travel as determined by the Executive Director of the District or their designee, when use of their personal vehicle is approved.

Every effort must be made to travel in a District vehicle while on official District business and the use of a personal vehicle must be approved by the Executive Director in advance and the distance will be determined on a case by case basis.

Travelers are also entitled to Per Diem.

\*At such time the IRS modifies these rates, the rates in this section shall automatically be modified to be consistent with the Internal Revenue Service modifications.

For additional information, see Resolution 2003-06 of the Florida Keys Mosquito Control District, Adopting the Per Diem and Travel Expense Rates Pursuant to Section 112.061(14), Florida Statutes.

*Travel Time*

Employees traveling for conferences, workshops, trainings, lectures, or meetings during regular scheduled work hours will be paid for such travel time and such travel time will be considered hours worked.

*Per Diem*

All travelers employed by FKMCD shall be allowed the following amounts for subsistence while on official District business:

Breakfast <i>When travel begins before 6 am and extends beyond 8 am</i>	\$10.00
Lunch <i>When travel begins before 12 noon and extends beyond 2 pm</i>	\$15.00
Dinner <i>When travel begins before 6 pm and extends beyond 8pm, or when travel occurs during night-time hours due to special assignment approved by the Executive Director.</i>	\$30.00

Employees who manipulate their schedules to qualify for subsistence payments un-necessarily, will be subject to disciplinary action, up to and including termination.

\*At such time the IRS modifies these rates, the rates in this section shall automatically be modified to be consistent with the Internal Revenue Service modifications.

For additional information see Resolution 2003-06 of the Florida Keys Mosquito Control District, Adopting the Per Diem and Travel Expense Rates Pursuant to Section 112.061(14), Florida Statutes.

## Service Milestone Program

### Purpose

To provide periodic District-wide recognition for dedicated years of service.

### Eligibility

All full time employees

### Service Milestone Awards

Eligible employees will receive administrative leave in increments of two (2) hours, not to exceed eight (8) hours for years of service in five (5) year increments. See the following for clarification:

5 Years of Service	2 Hours of Administrative Leave
10 Years of Service	4 Hours of Administrative Leave
15 Years of Service	6 Hours of Administrative Leave
20 Years of Service	8 Hours of Administrative Leave
25 Years of Service	8 Hours of Administrative Leave

### Criteria

1. Eligibility begins on the date of employment as a full-time employee, and is suspended should the employee no longer meet that status.
  - a. In cases where an employee accrues years of service as a full-time employee, then becomes part-time for a period of time, before returning to full-time status, only those years of full-time status will count towards years of service for milestone awards.
2. Administrative leave will be accrued on each five (5) year anniversary date.
3. Administrative leave can be used through the correct leave approval process and should be used prior to use of compensatory or annual leave.
4. All administrative leave is non-transferable.
5. Upon separation, should an employee have unused hours of Service Milestone administrative leave, the employee will not be compensated for said unused leave.





## Section 17: Uniform Policy

### Uniform Policy

#### Shirts and Pants

The following positions are required to wear Florida Keys Mosquito Control District (FKMCD) uniform shirts and pants provided by the District: Field Inspector, Surveillance Technician, Director of Research, Director of Aerial Operations, Director of Operations, Research Entomologist and Biologist, Public Education and Information Officer, Area Supervisor, Safety Coordinator and all maintenance and mechanic technician positions. Pilots and part-time spray vehicle operators are required to wear FKMCD uniform shirts provided by the District while conducting District operations. Failure to wear a required uniform will result in the employee being sent home to change. Employees will not be paid for such time.

Employees required to wear uniforms may wear no other pant or shirts of any kind while on duty, unless authorized by the District.

Office staff, ~~the Director of Operations and the Director of Aerial Operations~~ may receive uniform shirts annually as per current budgetary allocations.

Uniforms will be provided to employees upon hire, at no cost to the employee. Employees, with the exception of maintenance and mechanic technicians, have the option to purchase approved uniform pants and will be reimbursed by the District up to the appropriated amount. Replacement uniforms will be purchased by the District annually as per current budgetary allocations. Initially, each employee will elect the uniform type in conformance with the requirements outlined above. The number of pants and shirts initially issued will be determined by the amount budgeted each fiscal year per employee. Uniforms will be replaced by the District annually each January for employees hired prior to the past to June 30 of the previous year. If reimbursement is required for the employee's purchase of uniform pants, all receipts must be given to the Supervisor no later than the first week of February for reimbursement to those employees hired prior to the past June 30 of the previous year.

Employees will be personally responsible for laundering and caring for their uniforms. Maintenance and mechanic technician's uniforms are supplied by a uniform supply & care company. Damaged uniforms will be evaluated on a case-by-case basis to determine if the uniform needs to be replaced. The District will not replace lost or stolen uniforms.

Uniforms are required to be returned upon termination. Former employees are forbidden from wearing any part of these uniforms that may imply they are still in the employ of the District.

#### Boots

The purpose of this program is to set a uniform plan for footwear for the following positions: Field Inspector, Surveillance Technician, Director of Research, Research Entomologist and Biologist, Public Education and Information Officer, Area Supervisor, Safety Coordinator, Director of Operations, Director of Aerial Operations and all maintenance and mechanic

technician positions. Due to the differing work habitats this policy is somewhat broad in scope but will set a minimum standard. Maximum reimbursement will be limited to \$150.00 and two (2) pair per year and will be available only during the months of January and February, with a valid receipt showing purchase. Reimbursement approval will be up to the employee's immediate supervisor to confirm compliance.

All new hires will have 60 days from the date of hire to turn in receipts for reimbursement.

As per 29 CFR 1910.136 (Code of Federal Regulations)

#### 1910.136(a)

General requirements: The employer shall ensure that each affected employee uses protective footwear when working in areas where there is a danger of foot injuries due to falling or rolling objects or objects piercing the sole, or when the use of protective footwear will protect the affected employee from an electrical hazard, such as static discharge or electric-shock hazard, that remains after the employer takes other necessary protective measures.

#### 1910.136(b)

Criteria for protective footwear.

#### 1910.136(b) (1)

Protective footwear must comply with any of the following consensus standards:

#### 191.136(b) (1) (i)

ASTM F-2412-2005, "Standard Test Methods for Foot Protection," and ASTM F-2413-2005, "Standard Specification for Performance Requirements for Protective Footwear," which are incorporated by reference in § 1910.6;

#### 1910.136(b) (1) (iii)

ANSI Z41-1999, "American National Standard for Personal Protection -- Protective Footwear," which is incorporated by reference in § 1910.6; or

#### 1910.136(b) (1) (iii)

ANSI Z41-1991, "American National Standard for Personal Protection -- Protective Footwear," which is incorporated by reference in § 1910.6.

#### 1910.136(b) (2)

Protective footwear that the employer demonstrates is at least as effective as protective footwear that is constructed in accordance with one of the above consensus standards will be deemed to be in compliance with the requirements of this section.

## Section 18: Standards of Conduct

### Intention

It is the intention of the District's Board of Commissioners that effective supervision and employee relations will avoid most matters which necessitate disciplinary action. The purpose of rules and disciplinary action for violating such rules is not intended to restrict the rights of anyone but to ensure the rights of all and to secure cooperation and orderliness throughout the District. For minor, non-serious offenses, the administration of discipline will be characterized as constructive, corrective, and progressive.

### Responsibility for Administration

It shall be the responsibility of the Executive Director of the District, in cooperation with supervisory staff, to assure that disciplinary action is fair and consistent throughout the District.

### Examples of Acts or Omissions that Violate District Standards of Conduct

For the protection of the District and each employee, the District has adopted a standard of conduct marked by professionalism, courtesy, honesty, and efficiency. Provided below are examples of acts and omissions which violate the District's standard of conduct. The list is not exclusive. Engaging in any of the conduct below, or other acts or omissions deemed by the District to be detrimental to the Employer/Employee relationship will result in appropriate disciplinary action, which may include discharge for the first offense, depending upon the seriousness of the offense.

1. Failure to comply with law or regulations issued by Monroe County, the State of Florida and/or the U.S. Government or these policies and procedures.
2. Insubordination (failure, or unreasonable delay, in carrying out instructions given by the supervisor, acts of disrespect to supervisory personnel or management).
3. Dissemination of sensitive information: The willful and reckless dissemination of sensitive personal information about District employees to other individuals, unless specifically authorized by the Executive Director.
4. Misconduct: Fighting, inflicting bodily harm, or attempting to inflict bodily harm on another person, gambling, dangerous horseplay, being under the influence of, or possessing illegal drugs or alcoholic beverages, smoking in restricted areas, any violent act, or language which adversely affects morale, production, or maintenance of discipline, rudeness or acts of disrespect towards members of the public or other coworkers.
5. Criminal, dishonest, infamous, or notoriously disgraceful conduct adversely affecting the employer/employee relationship (on or off duty).
6. Conviction of, plea of guilty to, or plea of no contest to any felony, misdemeanor, or ordinance violation. For purposes of these rules 'conviction' shall include cases in which adjudication of guilt is withheld.

7. Theft or pilfering: Possessing, taking, removing, destroying, using, or tampering with District property without proper authorization.
8. Fraud or Dishonesty: Falsification of attendance or other District records or failure to give complete information for personnel records, making false statements, either oral or written about the District, other employees, supervision, oneself, or work situation.
9. Absenteeism: Unauthorized absences from work or failure to return to work promptly upon expiration of leave or vacation. Unauthorized absence on one or more scheduled work days. Unexcused absences, even if caused by a legitimate illness, seriously impair the District's operations, and such absences may be grounds for separation.
10. Habitual Tardiness: Failure to be present for the start of work shifts or when work assignments are issued.
11. Leaving Assigned Work Area: Except for emergency reasons or with the supervisor's approval, employees are not to leave their assigned work areas.
12. Abuse of District Policies and Procedures: Misuse or abuse of District policies such as vacation, leave of absence, excused absence, sick leave, or any other District rule, regulation, policy or procedure.
13. Safety Violations: Unauthorized possession and/or use of weapons, ammunition, or explosives, except where permitted by law. Failure to observe general safety practices and regulations. Neglect in the safety of others or the committing of unsafe acts in the use and care of District property.
14. Illegal Driving: Driving private or District vehicles while on District business when not possessing a valid driver's license or liability insurance. Employees must inform their Supervisor within one business day of actual receipt of notice of any change to his/her driver's license status (suspension, DUI, etc., or of receiving any moving violation.)
15. Misuse of District Vehicle: Personal use of District vehicle without prior authorization, in accordance with the Florida Keys Mosquito Control District Policy regarding Take Home Vehicles. This includes the hauling of family members and others who are not on District business.
16. Destruction of Property: Willful or malicious destruction of District property. Damage of property by failing to use proper equipment, care, and good judgment.
17. Incompetence: The inability or failure to perform work of an acceptable standard after a reasonable trial and training period.
18. Discrimination in Employment: Discriminating against an employee or an applicant for employment because of race, color, ancestry, marital or familial

status, national origin, gender identity or expression, sex, religion, sexual orientation, disability, age, genetic information or other protected category, as defined in municipal, State and Federal Laws.

19. Acceptance of unauthorized compensation from which it could be inferred that the giver expected or hoped for preferred or favorable treatment in an official or departmental matter.
20. Misuse of Time: Sleeping or other acts of inattention or neglect of duty. Sale or solicitation of articles or services for any cause or organization on District time or in the workplace. Distribution or posting of literature, canvassing, polling or petition for any cause or organization during work time or in the work place, as outlined in the Hatch Act. Please see Appendix I for Hatch Act.
21. Generation and dissemination of erroneous information to other District employees which may contribute to situations that adversely affect morale.
22. Refusal to fully and truthfully cooperate in an investigation conducted by or at the direction of the District.
23. Misfeasance: The doing of a lawful act in an unlawful or improper manner so that there is an infringement on the rights of another.

### Employee Interaction with Commissioners and Candidates

The District's governing body is the Board of Commissioners. The Executive Director reports directly to the Board of Commissioners. From time to time in the course of District business, the Board of Commissioners or an individual Commissioner may make reasonable requests to staff related to District business. These requests are to be made through the Executive Director or his/her designee.

Official and/or potential candidates for a position on the District's Board of Commissioners seeking information concerning District affairs shall be permitted to meet with the District's Executive Director for up to an hour each election cycle. In the event a District employee is approached by a candidate for a Board position during working hours for the purpose of soliciting information or discussing District affairs, the District employee shall refer the candidate to the Executive Director. Requests for public records shall be handled by the record retention officer pursuant to established District procedures under Chapter 119 Florida Statutes.

For more information concerning political activities permitted or prohibited by District employees please refer to Appendix I – "Hatch Act State and Local Employees" in the District's personnel manual.

### Offenses

In the event an employee is charged with any crime or other offense, the Executive Director, at his or her option, may elect to take disciplinary action based upon the employee's conduct underlying the arrest or citation or the Executive Director may elect to wait until resolution of the charges prior to deciding whether to proceed with disciplinary action.

If the Executive Director elects to wait until the resolution of the charges prior to deciding upon disciplinary action, the employee may be placed on unpaid leave, with no expectation of back pay being paid, regardless of whether disciplinary action is imposed or not.

If the Executive Director elects to wait until the resolution of the charges prior to deciding upon disciplinary action, the Executive Director shall not be bound by the outcome of the action but may take it into consideration.

Employees arrested or cited for any crime or offense, other than parking violations in their personal vehicles during non-working hours, are obligated to report it to their supervisor no later than their next scheduled shift.

### Disciplinary Actions

Disciplinary actions are a means of holding employees accountable for an act or omission, which is regarded as injurious to the employer/employee relationship and a violation of the District's standard of employment. The act may be relatively minor or quite serious. Serious acts may warrant discharge, even for the first offense. All employees should be made aware that a system of discipline exists for the benefit of all and will be administered without favor for the sake of orderliness and proper compliance with reasonable rules and regulations pertaining to conduct and the performance of work.

There is no mechanical formula for the application of discipline. Each instance of misconduct or deficiency will be viewed and judged individually.

When it is necessary that disciplinary action be taken, the degree of action shall be based on the following considerations:

1. There may be situations where the employee's conduct is so egregious that the most severe discipline is warranted, including immediate termination, without a previous history of such behavior or other discipline.
2. For Minor offenses:
  - a. Discharge will ordinarily be resorted to only when sufficient other efforts to bring about the correction have failed.
  - b. Disciplinary actions shall only be severe enough to constitute a reasonable attempt to bring about correction.
  - c. The least level of action shall be appropriate for first offenses. Succeeding offenses shall justify more progressively stringent penalties until the employee recognizes the necessity for correcting the deficiency or, failing this, discharge shall be considered appropriate.
3. Disciplinary actions shall be oral initial warning, progressive written warning, and suspension with or without pay, demotion, and discharge.

4. In determining the appropriate disciplinary action, supervisors and/or the Executive Director may take several factors into consideration, including but not limited to, the following:
  - a. The seriousness and circumstances of the particular offense.
  - b. The past record of the employee; and length of service.
  - c. The lapse of time since the employee last required a disciplinary action.
  - d. Previous District disciplinary action taken in like cases.

### Authorization for Disciplinary Action

All written warnings, suspensions, demotions and terminations must be approved by the Executive Director in writing.

In case of a recommendation for discharge, the employee may be suspended, by a supervisor, pending approval of the discharge by the Executive Director.

Disciplinary actions applied to supervisors will be initiated by the Director of Operations or the Executive Director.

#### **1. Initial Warnings**

An initial warning may be given to employees for minor violations of a District rule, regulation, or standard; a specific instance in which an employee's work performance or attendance was not satisfactory; or a minor incident in which the employee's carelessness or inattention to duty adversely reflected on the District or caused a minor accident. The employee's supervisor should prepare a memorandum or other documentation for the employee's personnel file with a copy sent to the Executive Director. Such memorandum or documentation should specify the subject of the warning and the date.

#### **2. Progressive Written Warnings**

A written warning may be given to employees for more serious violations of a District rule, regulation or standard. It may also be given to take official recognition of an unsatisfactory habit, practice, or act, which, if repeated or continued, will subject the employee to a more severe disciplinary action. A copy of the written warning should be placed in the employee's personnel file with a copy sent to the Executive Director.



### 3. Demotion

A demotion may be an appropriate disciplinary action to address matters of performance. There are also situations of misconduct where demotions may be appropriate.

After a predetermination hearing as provided in Subparagraph 6, the employee's supervisor and the Executive Director must approve the action before it is implemented. A demoted employee shall be notified by the supervisor or the Executive Director at the time of demotion of the specific reason for the action and correction expected, if any. Such notification shall be given to the employee in writing. A copy of the notification will be placed in the employee's official personnel file.

### 4. Suspension

- a. An employee may be suspended with or without pay as a disciplinary action by the supervisor with the approval of the Executive Director for such period of time as may be appropriate under the circumstances. After a predetermination hearing as provided in Subparagraph 6, Career Service Employees must be notified in writing of the suspension stating the date of the suspension, length of the suspension period and citing the specific reason for the suspension and corrective action expected. All other employees shall be similarly notified but without the necessity of a predetermination hearing.
- b. An employee may be verbally suspended with or without pay by an immediate supervisor for the balance of a work shift or a longer period of time if needed until the Executive Director can be contacted if the employee's conduct impairs normal working operations. The supervisor must then report the incident to the Executive Director in writing or by email. After a predetermination hearing as provided in Subparagraph 6, the Executive Director must either concur with or cancel the action, in writing, to the employee, citing the date of the suspension, the reason for the suspension and corrective action expected. Additional time of suspension may be imposed by the supervisor with the approval of the Executive Director at that time. A copy of the suspension notification will be placed in the employee's official personnel file.

### 5. Discharge

- a. Discharge may be appropriate for violations of the District's Standards of Conduct, other acts of misconduct or for incompetence. Discharge of an employee is often the final disciplinary action taken against an employee with a prior disciplinary history. However, discharge of an employee may be warranted, without a prior history of discipline, if the act of misconduct, or other grounds, is sufficiently egregious.

- b. After a predetermination hearing as provided in Subparagraph 6, the employee shall be notified, in writing, bearing signatures of the supervisor and the Executive Director, citing the effective date and specific reasons for the discharge.

#### **6. Pre-determination Hearings**

- a. Prior to making a final decision to demote, suspend or discharge a career service employee, the employee shall be notified of the charges against him or her, as well as the discipline contemplated, and be provided with an informal hearing. At the hearing the supervisor or his designate will orally discuss the specific charges and discipline and provide the employee with an opportunity to address the allegations against him or her.

#### **7. Refusal to Testify**

- a. If any employee of the District shall willfully or fail to appear before any court or judge, any legislative committee, or any officer, board or body authorized by law to conduct any hearings or inquiry; or, having appeared, shall refuse to testify or answer questions relating to matters arising out his/her employment on the grounds that the answers would tend to incriminate the employee, or shall refuse to waive immunity from prosecution because of any matters arising out of his/her employment about which he/she may be asked to testify at any such hearing or inquiry; or if any such person shall refuse to answer any questions concerning the particular department or service in which such person is employed, which may be asked him/her by the supervisor, or the Executive Director, or his or her designee, he/she shall forfeit his position with the District which may be processed as a termination for cause.

### **Appeals**

Initial Warnings and Progressive Warnings may be appealed in writing to the Executive Director, for final decision.

A Career Service employee who has been suspended, discharged, given a reduction in pay, or a demotion shall only have the right to appeal said action to the Career Service Council by filing a petition with the Council within thirty (30) days following such suspension, discharge, reduction in pay, or demotion. There shall be no appeals to the Board of Commissioners and/or the Executive Director of the District



## Section 19: Grievance Procedures

### Review of Non-Disciplinary Problem

#### Policy

It is the purpose of this procedure to assure employees that their non-disciplinary problems will be considered fairly, rapidly, and without reprisal. It is expected that the procedure set forth below will encourage employees to discuss with their supervisors matters pertaining to conditions of employment as they affect individual employees. In addition, free discussion between employees and supervisors will lead to better understanding by both of practices, policies, and procedures which affect employees. This will serve to identify and eliminate conditions which may cause misunderstandings and problems.

#### Applicability

This procedure applies to non-disciplinary problems about the misapplication or misinterpretation of the Personnel Manual or applicable departmental rules or regulations. Demotions, suspensions without pay and discharges shall not be considered under this policy but only under Section 18.

#### Procedure

1. An employee who has a complaint should submit the complaint in writing on the appropriate Complaint/ Grievance form, which can be obtained from Human Resources, to their immediate supervisor within ten (10) working days of the occurrence creating the complaint. The immediate supervisor shall then note the date received on the written complaint and, after discussion with the employee, give the employee an answer in writing within five (5) days of receipt of the complaint. If, after receiving the immediate supervisor's answer, the employee feels that his/her best interests have not been served, the employee may request from the immediate supervisor a meeting with the Director of Human Resources or Executive Director, where the employee's viewpoint will be considered and reviewed and every effort shall be made to resolve the problem. A written report of the matter will be prepared and signed by the employee. All forms of writing shall be placed in the official personnel record within ten (10) days of the meeting. Any employee who feels their best interests have not been served by the Director of Human Resources may request a meeting with the Executive Director.
2. The decision of the Executive Director with reference to said rules shall be rendered within twenty (20) days and shall, in all cases, be final and not subject to appeal to the Board of Commissioners or Career Service Council.
3. This procedure does not apply to an individual who has been suspended, discharged, reduced in pay, or demoted. Such individuals shall appeal in accordance with Section 18, hereof.
4. All employees of the District shall read the rules established for personal conduct in the Standards of Employment, Section 8, and agree to abide by same or be terminated.



## Section 20: Appendix

### Hatch Act State and Local Employees

#### State and Local Employees –Examples of Permitted Activities

*Employees may,\* for example:*

- register and vote as they choose;
- assist in voter registration drives;
- express opinions about candidates and issues;
- contribute money to political organizations;
- attend political fundraising functions;
- attend and be active at political rallies and meetings;
- join and be active members of a political party or club;
- sign and circulate nominating petitions;
- campaign for or against referendum questions, constitutional amendments and/or municipal ordinances;
- campaign for or against candidates in partisan elections;
- make campaign speeches for candidates in partisan elections;
- distribute campaign literature in partisan elections;
- campaign for and hold office in political clubs or parties;
- volunteer to work on a partisan political campaign;
- participate in any activity not specifically prohibited by law or regulation.

\*While engaging in these activities, employees must be acting in their personal capacity, not their official capacity. For example, they should not identify their official title when engaging in any of these activities.

A note of caution - an employee's conduct is also subject to the laws of the state and the regulations of the employing agency. Prohibitions of the Hatch Act are not affected by state or local laws.

*Covered State and Local employees may not:*

- be candidates for public office in a partisan election;

- use official authority or influence to interfere with or affect the results of an election or nomination; or
- directly or indirectly coerce, attempt to coerce, command, or advise a state or local officer or employee to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for political purposes.

State and local employees subject to the Hatch Act should note that an election is partisan, if any candidate is to be nominated or elected as representing a political party, for example, the Democratic or Republican Party.

A note of caution - an employee's conduct is also subject to the laws of the state and the regulations of the employing agency. Prohibitions of the Hatch Act are not affected by state or local laws.

Last Updated: 12/13/2020

## Section 21: Employee Acknowledgement

Employee Name: \_\_\_\_\_

I have received this personnel handbook and understand that it is my obligation to read, understand and comply with the policies, procedures and benefits set forth in the handbook and any revisions made to it. I understand that nothing contained in the handbook constitutes a contract of employment.

Initials \_\_\_\_\_

I agree that violating any requirement of the District, including those expressed herein, is a reason for which I may be disciplined or discharged. My job duties, terms of hire, and probation period, have been discussed with me.

Initials \_\_\_\_\_

I agree to submit to testing to determine the presence or absence of alcohol or illegal controlled substances in my body under whatever legal policies or procedures the District has in effect at the time testing is required.

Initials \_\_\_\_\_

I agree that, in its discretion, the District may search its vehicles, lockers, desks, or other storage areas that may be assigned to me or to which I may have access.

Initials \_\_\_\_\_

I certify that all information given on my employment application, related employment papers and oral interviews is true and correct. I understand that the District may make a thorough investigation of my work and personal history. I authorize the giving and receiving of any such information requested.

Initials \_\_\_\_\_

I further understand that the District has the right to modify, rescind or supplement any of these policies, procedures and benefits.

Initials \_\_\_\_\_

If I am employed in a non-exempt position, I agree to the use of compensatory time off in lieu of overtime compensation, at the discretion of the District.

Initials \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Version Updates

### Summary of Changes

Version	Date	Summary of Change
02.04.2021	03/16/2021	Approved by Board of Commissioners
03.05.2021	04/27/2021	Revision of Mission Statement
04.06.2021	06/11/2021	Addition of IT Assistant Salary Scale Change
11.09.2021	12/29/2021	Pay Scales updated per 10/01/2021 New Pay scales approved
01.11.2022	01/11/2022	Addition of Emergency Pay Plan and Salary Exempt Policies
09.20.2022	09/20/2022	Addition of Full Time Trap Surveillance Tech with Salary
12.13.2022	12/13/2022	On-call pilot per day maximum exception w/ Executive Director Approval.
01.17.2023	1/17/2023	Addition of Juneteenth as a District Holiday
1	06/20/2023	Resolution 2023-15 Repealing, Restating, and Adopting District's Personnel Policy