

VOLUSIA COUNTY MINI BUDGET WORKSHOP – MUNICIPAL SERVICE FUND

April 7, 2011

Budget Overview

- Distribution of the Municipal Service District Fund Budget
- Five Year Forecast
 - ▣ Current Services
 - ▣ Current Services plus increase for Road Maintenance
- Council Comments, Questions, and Direction

Combined Urban Services

FY2010/11 Rates

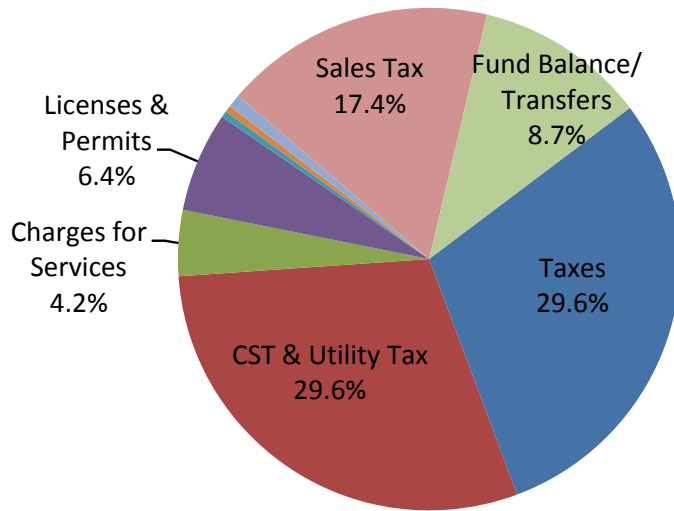
MSD Fund Millage Rate	1.86100
Fire Services Millage Rate	3.63150
Urban Service Millage Rate	<u>5.49250</u>

Average Home Value "Unincorporated"

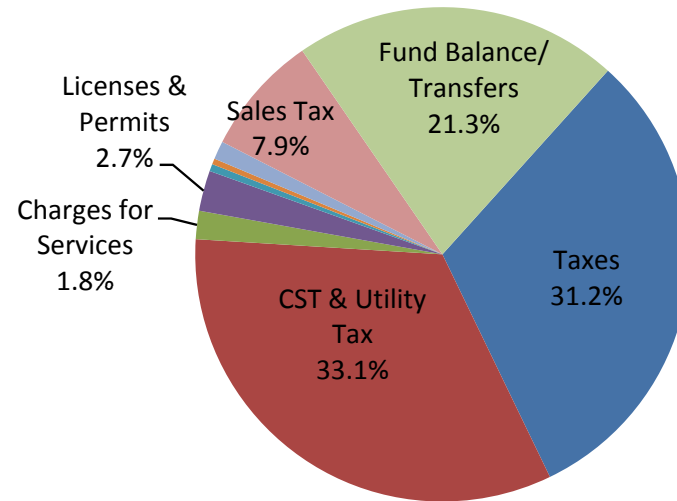
Residential Average Assessed Value	\$	125,063
Less Exemptions		<u>(50,000)</u>
Average Taxable Value		75,063
MSD Services	\$	139.69
Fire Services	\$	272.59

Municipal Service District Budget-Revenues

FY 05-06 MSD Revenues



FY 10-11 MSD Revenues



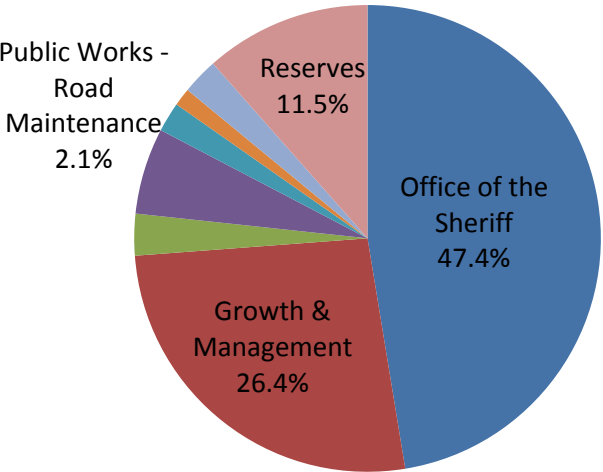
	FY 05-06	FY 10-11	Variance
Taxes	10,803,474	10,765,189	(38,285)
CST & Utility Tax	10,806,471	11,448,118	641,647
Charges for Services	1,545,919	638,192	(907,727)
Licenses & Permits	2,349,811	915,384	(1,434,427)
Intergovernmental Revenues	152,500	162,000	9,500
Fines & Forfeitures	153,000	132,000	(21,000)
Miscellaneous Revenues	310,000	413,817	103,817
Sales Tax	6,362,442	2,724,397	(3,638,045)
Fund Balance/Transfers	4,026,966	7,342,293	3,315,327
	<u>36,510,583</u>	<u>34,541,390</u>	<u>(1,969,193)</u>

**overall sales tax is at 2001 level

***use of \$3.6M FB to support operating

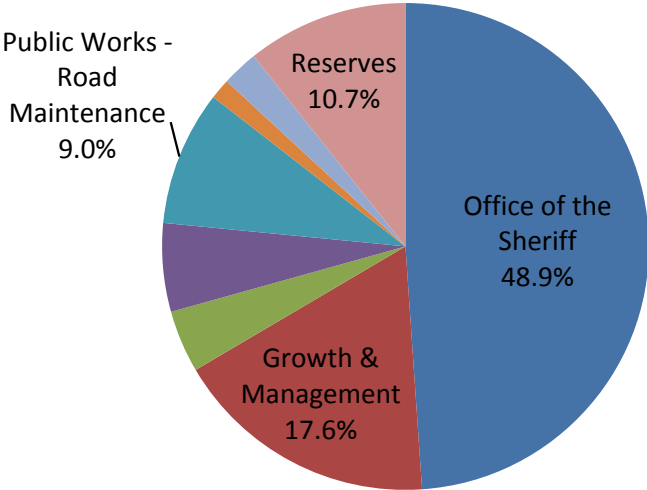
Municipal Service District Budget-Expense

FY 05-06



- Office of the Sheriff
- Growth & Management
- Animal Control
- Parks & Recreation
- Public Works - Road Maintenance
- Fire Services
- Non Departmental/Other
- Reserves

FY 10-11



- Office of the Sheriff
- Growth & Management
- Animal Control
- Parks & Recreation
- Public Works - Road Maintenance
- Construction Engineering
- Non Departmental/Other
- Reserves

	FY 05-06	FY 10-11	Variance
Office of the Sheriff	17,309,555	16,895,802	(413,753)
Growth & Management	9,641,080	6,084,748	(3,556,332)
Animal Control	1,051,615	1,429,601	377,986
Parks & Recreation	2,184,368	2,028,462	(155,906)
Public Works - Road Maintenance	750,000	3,100,000	2,350,000
Construction Engineering		468,887	468,887
Fire Services	450,640		(450,640)
Non Departmental/Other	915,350	829,637	(85,713)
Reserves	4,207,975	3,704,253	(503,722)
	<u>36,510,583</u>	<u>34,541,390</u>	<u>(1,969,193)</u>

Financial Forecast

- Property values FY12 -7%. FY13 -3%, FY14 flat, FY15 +3%
- Removal of dispatch costs
- 6% increase in utilities & fuel costs
- Remaining revenues & expenditures minimal growth

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 120 - Municipal Service District (Rolled - Back Rate)

Revenues:	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
Ad Valorem Taxes	10,765,189	10,714,470	10,754,783	10,433,173	10,433,173	10,754,783
Millage Rate	1.86100	1.86100	1.9783	1.9783	1.9783	1.9783
Sales Tax & Others	2,764,760	3,034,313	3,311,765	3,312,777	3,313,961	2,768,087
Utility Tax	6,969,059	7,318,923	7,318,923	7,318,923	7,465,301	7,614,607
Communications Tax	4,479,059	4,210,161	4,780,251	5,350,341	5,457,348	5,566,495
Licenses and Permits	915,384	979,098	954,818	971,200	987,882	1,004,871
Intergovernmental Revenues	162,000	184,790	188,684	192,662	196,725	200,876
Charges for Services	549,469	544,712	459,714	468,908	478,285	487,849
Contracts-Sheriff & Animal Control	11,879,960	12,280,316	11,684,701	11,802,451	11,921,399	12,041,554
Fines and Forfeitures	132,000	133,992	134,710	135,436	136,169	136,910
Miscellaneous Revenues	413,817	276,870	276,870	276,870	276,870	276,870
Contributions & Donations	5,000	5,000	5,000	5,000	5,000	5,000
PY Fund Balance & Growth	3,592,677	3,683,612	171,155			
Total Revenues	42,628,374	43,366,257	40,041,374	40,267,741	40,672,113	40,857,902

Expenditures:

Office of the Sheriff	14,223,057	14,460,152	14,894,965	15,117,490	15,280,208	15,117,119
Office of the Sheriff - Contracts	11,791,237	12,191,593	11,594,204	11,710,144	11,827,246	11,945,518
Growth & Management	5,535,680	5,660,269	6,182,302	5,968,388	6,075,482	6,182,683
Animal Control	1,359,687	1,332,725	1,483,890	1,509,445	1,536,166	1,562,999
Parks & Recreation / Coastal	1,828,765	1,828,765	1,530,308	1,508,431	1,534,032	1,549,425
Construction Engineering	445,039	443,865	454,931	463,003	471,445	479,906
Inter-Departmental Charges	4,262,660	4,266,535	763,777	768,008	774,240	781,589
Transition	61,650	61,754	16,443	0	0	0
Public Works - Road Maintenance	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Others	20,599	20,599	20,554	20,582	20,559	20,597
Total Expenditures	42,628,374	43,366,257	40,041,374	40,165,491	40,619,378	40,739,836

REVENUES LESS EXPENDITURES	0	0	0	102,250	52,735	118,066
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FY2010-11
Adopted

FY2010-11
Estimated

FY2011-12
Forecast

FY2012-13
Forecast

FY2013-14
Forecast

FY2014-15
Forecast

Beginning Fund Balance	7,296,930	7,311,877	3,628,265	3,457,110	3,559,360	3,612,095
Ending Fund Balance	3,704,253	3,628,265	3,457,110	3,559,360	3,612,095	3,730,162
Reserves						
Contingency Reserves	200,000	200,000	200,000	200,000	200,000	200,000
Reserves	1,479,841	1,403,853	94,350	166,785	189,193	293,325
Reserves - Fuel	172,494	172,494	172,494	172,494	172,494	172,494
Emergencies Reserves	1,851,918	1,851,918	2,990,266	3,020,081	3,050,408	3,064,343
Percentage	5%	5%	7.5%	7.5%	7.5%	7.5%
Total Reserves	3,704,253	3,628,265	3,457,110	3,559,360	3,612,095	3,730,162

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District (Rolled - Back Rate & dispatch included)

Revenues:	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
Ad Valorem Taxes	10,765,189	10,714,470	10,754,783	10,433,173	10,433,173	10,754,783
Millage Rate	1.86100	1.86100	1.9783	1.9783	1.9783	1.9783
Sales Tax & Others	2,764,760	3,034,313	3,311,765	3,312,777	3,313,961	2,768,087
Utility Tax	6,969,059	7,318,923	7,318,923	7,318,923	7,465,301	7,614,607
Communications Tax	4,479,059	4,210,161	4,780,251	5,350,341	5,457,348	5,566,495
Licenses and Permits	915,384	979,098	954,818	971,200	987,882	1,004,871
Intergovernmental Revenues	162,000	184,790	188,684	192,662	196,725	200,876
Charges for Services	549,469	544,712	459,714	468,908	478,285	487,849
Contracts-Sheriff & Animal Control	11,879,960	12,280,316	12,111,406	12,231,597	12,352,971	12,475,541
Fines and Forfeitures	132,000	133,992	134,710	135,436	136,169	136,910
Miscellaneous Revenues	413,817	276,870	276,870	276,870	276,870	276,870
Contributions & Donations	5,000	5,000	5,000	5,000	5,000	5,000
PY Fund Balance & Growth	3,592,677	3,683,612	1,613,419			
Total Revenues	42,628,374	43,366,257	41,910,343	40,696,887	41,103,686	41,291,889

Expenditures:

Office of the Sheriff	14,223,057	14,460,152	17,183,971	17,452,276	17,614,994	17,451,905
Office of the Sheriff - Contracts	11,791,237	12,191,593	12,020,909	12,139,290	12,258,818	12,379,505
Growth & Management	5,535,680	5,660,269	6,182,302	5,968,388	6,075,482	6,182,683
Animal Control	1,359,687	1,332,725	1,483,890	1,509,445	1,536,166	1,562,999
Parks & Recreation / Coastal	1,828,765	1,828,765	1,530,308	1,508,431	1,534,032	1,549,425
Construction Engineering	445,039	443,865	454,931	463,003	471,445	479,906
Inter-Departmental Charges	4,262,660	4,266,535	763,777	768,008	774,240	781,589
Transition	61,650	61,754	16,443	0	0	0
Public Works - Road Maintenance	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Others	20,599	20,599	20,554	20,582	20,559	20,597
Total Expenditures	42,628,374	43,366,257	42,757,085	42,929,423	43,385,737	43,508,609

requires +0.16 mills requires +0.28 mills

REVENUES LESS EXPENDITURES	0	0	(846,742)	(2,232,536)	(2,282,051)	(2,216,720)
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	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
Beginning Fund Balance	7,296,930	7,311,877	3,628,265	2,014,846	2,014,846	2,014,846
Ending Fund Balance	3,704,253	3,628,265	2,014,846	2,014,846	2,014,846	2,014,846
Reserves						
Contingency Reserves	200,000	200,000			0	0
Reserves	1,479,841	1,403,853				
Reserves - Fuel	172,494	172,494			0	0
Emergencies Reserves	1,851,918	1,851,918	2,014,846	2,014,846	2,014,846	2,014,846
Percentage	5%	5%	5.0%	5.0%	4.9%	4.9%
Total Reserves	3,704,253	3,628,265	2,014,846	2,014,846	2,014,846	2,014,846

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Council Comments, Questions, and Direction