

Fiscal Year 2009-10 Budget Highlights

July 16, 2009

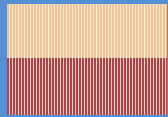


Total FY 2009-10 Operating
Budget totals \$617,738,565

A reduction of \$16.9 million

FY 2009-10

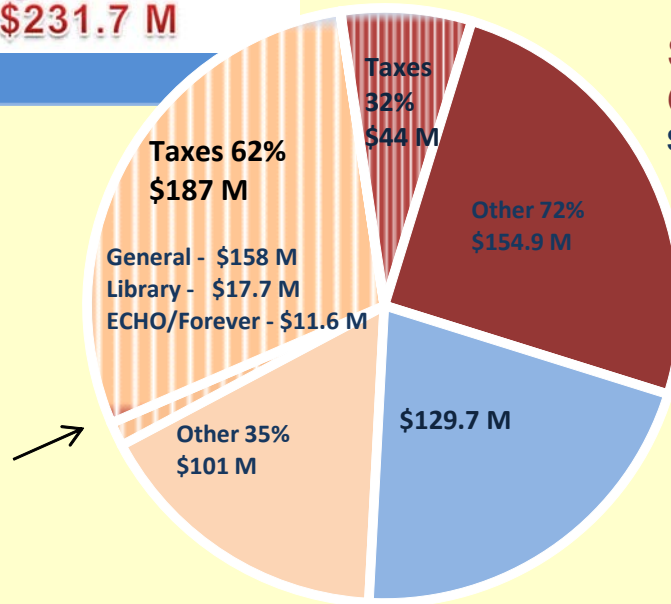
\$617,738,565



Property Taxes 38%
\$231.7 M

General Government 47%
\$289 M

Community
Redevelopment
Taxes 3%
\$8 M



Special District Government 32%
\$198 M

All Other Services 21%

General Government:

- Corrections
- ECHO/Forever
- Judicial System
- Libraries
- Sheriff
- Beach
- Elections
- Health
- Parks, Recreation, Culture
- Community Services

Special District Government:

- Fires Services
- Growth Management
- Mosquito Control
- Port District
- Sheriff

All Other Services:

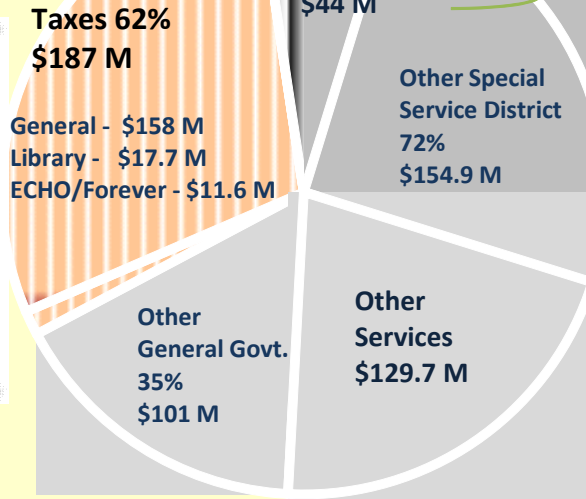
- Airport
- Ocean Center
- Solid Waste
- Votran
- Water and Sewer

FY 2009-10 Total Budget = \$617,738,565

Property Taxes 38%, \$231.7 M

General Government Services is 47% of overall budget

Community Redevelopment Taxes 3% \$8 M



Taxes for Special Service District are for a specific purpose/service

General Fund Taxes \$158,325,171

Core Governmental Services \$114,774,621, 72.4%

Office of the Sheriff	41,617,273
Public Protection	59,583,626
Justice System	13,573,722

Other Governmental Services \$43,852,623, 27.6%

Elections	3,334,063	Votran	8,365,131	ACT/Stewart Marchman	3,092,204
Property Appraisal	7,121,141	Utilities	1,739,560	Revenue/Tax Collector	3,290,174
CRA's	7,287,905	Value Adjustment Board	274,767	Marine Science	
Economic Development	3,169,976	Audit and Banking	385,286	Center/Sea Turtles	1,617,961
Health Services	2,874,455	Medicaid	1,300,000		

Summary Revenue Reductions FY09/10

	(millions)
• Utility Tax	-\$1.3
• Communication Service Tax	-\$2.1
• Interest Income	-\$3.2
• Sales Tax	-\$3.2
• Court Technology Fees	-\$1.6
• Road Impact Fees	-\$1.8

Ad Valorem Tax Revenues - All Funds

	(millions)
FY 2008-09	\$234.4
FY 2009-10	<u>\$231.7</u>
Change	(\$2.7)

Three funds were below the Rolled-Back rate, East Volusia Mosquito Control District, Volusia Forever, Volusia Echo



Summary Expenditure Reductions FY09/10

	(millions)
• Personal Services	-\$5.1
• Operating Expenditures	-\$7.1
• Capital Outlay	-\$4.9

Key Budget Changes

- Position Changes for FY09/10
 - 13 Full Time & 3 Part-Time (part of cumulative below)
 - 28 Positions Moved to Transitional Reserves **\$2.1M**
 - 56 Positions Unfunded throughout all funds **\$3.2M**
- Position Changes Cumulative
 - 72 full-time and 91 part-time positions a savings of **\$4.8M**

Key Budget Changes

- Fire Service 2-person minimum staffing supplemental by 6-Hubs **-\$1.3M**
- Growth Management reorganization **-\$800K**
- Special Assessment for Waste Collection Fund proposed increase to \$197 (Council presentation August 6th)
- Transfer fund balance \$7 million to Jail Project for a total of \$10 million. Project funded by cash, rather than loan.

Rolled-Back Millage Comparisons 2006-07 through Proposed 2009-10

Updated per Certified Values 7/1/09 DR420				
	Where We Would Have Been Without Rolled-back in FY 07 (Millions)	Where We Are With Rolled-back in FY07 (Millions)	Volusia County Tax Reform Benefit (Millions)	Volusia County Tax Reform Total Benefit (Millions)
General Fund				
FY 2006-07				
Millage	5.30000	4.25630		
Ad Valorem Revenues ¹	\$194	\$156	\$38	
FY 2007-08				
Millage	4.69450 ²	3.89564 ²		
Ad Valorem Revenues ¹	\$184	\$153	\$31	\$69
FY 2008-09				
Millage	5.20037 ³	4.50310		
Ad Valorem Revenues ¹	\$183	\$158	\$24	\$94
FY2009-10				
Millage	6.33715 ⁵	5.44516 ⁴		
Ad Valorem Revenues ¹	\$184	\$158	\$26	\$120
Library Fund				
FY 2006-07				
Millage	0.59400	0.47700		
Ad Valorem Revenues ¹	\$22	\$17	\$4	
FY 2007-08				
Millage	0.52126 ²	0.43698		
Ad Valorem Revenues ¹	\$20	\$17	\$3	\$8
FY 2008-09				
Millage	0.60113 ³	0.50064		
Ad Valorem Revenues ¹	\$21	\$18	\$4	\$11
FY2009-10				
Millage	.73443 ⁵	0.61166 ⁴		
Ad Valorem Revenues ¹	\$21	\$18	\$4	\$15

Rolled-Back Millage Comparisons 2006-07 through Proposed 2009-10

Updated per Certified Values 7/1/09 DR420				
	Where We Would Have Been Without Rolled-back in FY 07 (Millions)	Where We Are With Rolled-back in FY07 (Millions)	Volusia County Tax Reform Benefit (Millions)	Volusia County Tax Reform Total Benefit (Millions)
MSD Fund				
FY 2006-07				
Millage	1.69100	1.33880		
Ad Valorem Revenues ¹	\$14	\$11	\$3	
FY 2007-08				
Millage	1.47434 ²	1.21825		
Ad Valorem Revenues ¹	\$13	\$11	\$2	\$5
FY 2008-09				
Millage	1.61391 ³	1.40228		
Ad Valorem Revenues ¹	\$13	\$11	\$2	\$7
FY2009-10				
Millage	1.97604 ⁵	1.93543 ⁴		
Ad Valorem Revenues ¹	\$13	\$13	\$0	\$7
Fire Fund				
FY 2006-07				
Millage	3.24200	3.00000		
Ad Valorem Revenues ¹	\$28	\$28	\$0	
FY 2007-08				
Millage	3.00842 ²	2.78361		
Ad Valorem Revenues ¹	\$28	\$26	\$2	\$2
FY 2008-09				
Millage	3.29319 ³	3.20577		
Ad Valorem Revenues ¹	\$27	\$27	\$1	\$3
FY2009-10				
Millage	4.03092 ⁵	3.70490 ⁴		
Ad Valorem Revenues ¹	\$27	\$25	\$2	\$5
			Benefit 07-10	\$147

FY 2009-10

Countywide Millage Rates

	Millage Rate 2008-09	Millage Rate 2009-10	Millage Rate Change	Rolled-back Rate 2009-10	Rolled-back Rate Change
Countywide Funds					
General	4.50310	5.44516	0.94206	5.44516	0.00000
Library	0.50064	0.61166	0.11102	0.61166	0.00000
Volusia Forever	0.10223	0.08187	-0.02036	0.12362	-0.04175
Volusia Forever - Voted Debt	0.09776	0.11813	0.02037	0.07638	0.04175
Volusia Echo	0.20000	0.20000	0.00000	0.24184	-0.04184
Total Countywide Funds	5.40373	6.45682	1.05309	6.49866	-0.04184

FY 2009-10 Special District Millage Rates

	Millage Rate 2008-09	Millage Rate 2009-10	Millage Rate Change	Rolled-back Rate 2009-10	Rolled-back Rate Change
Special Taxing Districts					
East Volusia Mosquito Control District	0.20556	0.21127	0.00571	0.24808	-0.03681
Ponce De Leon Port Authority	0.07771	0.09379	0.01608	0.09379	0.00000
Municipal Service District	1.40228	1.93543	0.53315	1.71657	0.21886
Silver Sands-Bethune Beach	0.01281	0.01732	0.00451	0.01732	0.00000
Fire Services District	3.20577	3.70490	0.49913	3.92376	-0.21886

MSD Rolled-Back Rate was increased by 0.21886 mills this rate was reduced from the Fire Services Rolled-Back Rate for a revenue neutral rate



Council Action

- Adopt TRIM rates
- Confirm First Public Hearing date, time, location (tentative date of September 3, 2009, 6 p.m. at the Thomas C. Kelly Administration Center, 123 West Indiana Avenue, DeLand, Florida 32720)