

Key Budget Roles County Manager

- Implement Council policies/priorities/goals
- Provide direction/guidelines to departments
- Review/Finalize budget recommendations
- Submit recommended budget to Council on or before July 15th
- Coordinate mini-budget workshops throughout the year

7

Key Budget Roles County Council

- Establish policies, priorities and goals
- Provide direction/guidelines to County Manager
- Review County Manager's recommended budget
- Modify budget as deemed appropriate
- Hold public hearings on budget
- Adopt tax rates and budgets
- Adhere to statutory time frames

8

Statutory Time Frames

- July 1 – tax base information from Property Appraiser
- July 15 or before – recommended budget submitted to County Council
- July (last Council meeting) – Council adopts trim rates
- August 24 – last day to mail trim notices
- September (First Thursday) – first public hearing adopt tentative tax rates/budgets
- September (Third Thursday) – final public hearings adopt final tax rates/budgets

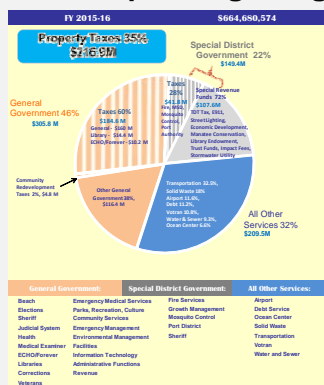
9

TRIM Process

- Established by Florida Legislature, enacted in 1980 "Truth in millage"
- Must comply to receive state revenues
- Public notification – TRIM Notice
 - **Property Assessment**
 - **Newspaper advertisements**
 - Tax increase – adoption of a tax rate that is higher than the rolled-back tax rate
 - **Proposed Tax Rates**
 - **Date, Time, Place of first public hearing**

10

Operating Budget

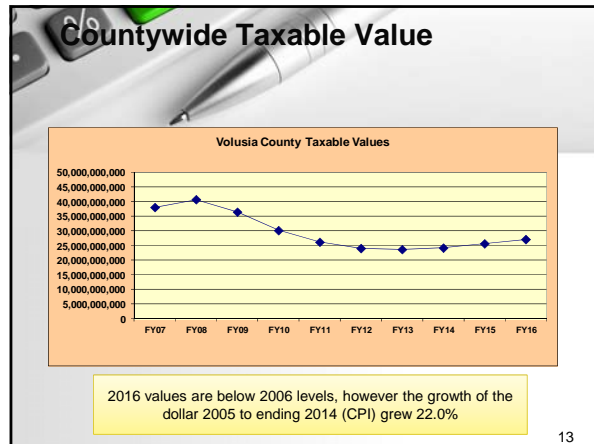


Since 2007,
526 positions
have been
eliminated or
unfunded.

11

VOLUSIA COUNTY PROPERTY TAXES & STATE BENCHMARK (TAXING FUNDS)

12



13

State Standard Comparison

Fund Name	Fiscal Year 2015 Millage Rate	Fiscal Year 2016 Millage Rate	Change	Fiscal Year 2016 Ad Valorem Taxes	State Standard (PCI + new construction)	Difference
Port District	0.0929	0.0929	0%	\$1.7M	\$2.0M	-\$0.3M
Mosquito Control	0.1880	0.1880	0%	\$3.5M	\$5.4M	-\$1.9M
Library	0.5520	0.5520	0%	\$14.4M	\$19.8M	-\$5.4M
Fire Rescue District	3.6315	4.0815	12.0%	\$24.2M	\$18.9M	\$5.3M
Municipal Service District	2.2399	2.2399	0%	\$12.8M	\$12.5M	\$0.3M
General Fund	6.3189	6.3189	0%	\$164.4M	\$185.6M	-\$21.2M

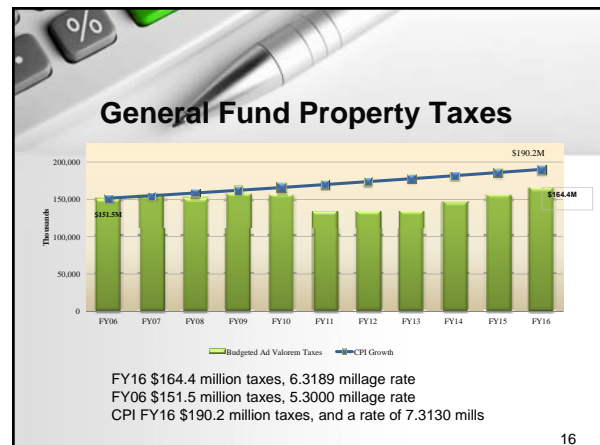
State Standard Growth Benchmark is the growth in Florida Per Capita Income plus the growth in new construction

14

General Fund Residential Homeowner

Fiscal Year 2005-06	Fiscal Year 2015-16
<ul style="list-style-type: none"> 65% under \$100,000 taxable value Average taxable value is \$108,130 Homeowner average taxes paid \$573 Fiscal year 2008-09 additional \$25,000 exemption given 	<ul style="list-style-type: none"> 70% under \$100,000 taxable value Average taxable value is \$89,069 Homeowner average taxes paid \$522 Fiscal year 2005-06 average taxes paid adjusted by average CPI of 2.3% would be \$718

15



16

Allocation of General Fund Ad Valorem Taxes


Service	Budget	Per Capita	Percent
Core Government Services/Public Safety			
Public Protection	59,534,468	119.31	
Office of the Sheriff	42,284,809	84.74	36.8%
Justice System	12,602,140	25.26	
Public Safety Radio System	549,134	1.10	
	\$ 114,970,551	\$ 230.41	70.0%
Required Services			
CRA's	4,398,351	8.81	
Property Appraisal	8,965,719	17.97	
Elections	5,447,254	10.91	
Revenue (Tax Collector)	3,440,624	6.90	
Alcohol/Drug/Mental Health Treatment	2,937,594	5.89	
Health Services	2,487,910	4.99	
Medicaid	1,548,259	3.10	
	\$ 29,225,711	\$ 58.57	17.8%
Other Services			
Leadership Services	4,617,007	9.25	
Children's & Community Services	2,295,757	4.60	
Economic Development	4,220,342	8.46	
Utilities	673,000	1.35	
Votran	7,035,653	14.10	
Maintenance of Public Facilities	1,347,271	2.70	
	\$ 20,185,030	\$ 40.46	12.2%
Total Services Funded by Ad Valorem	\$ 164,385,292	\$ 329.44	

17

Major Capital Improvements

- Property Appraiser software upgrade
- Marine Science Center – design
- Branch Jail – replacement of roof
- Elections warehouse design
- Sheriff Evidence Storage building and forensics lab design
- Public Works Service Facility - property purchase/design
- Courts/Judicial Services – system study
- Port Authority – parking lot development

18



Major Capital Improvements

- Fire station renovations
- Solid Waste - landfill gas expansion, SE cell design
- Storm Water - Wilbur by the Sea drainage improvements, N Peninsula storm water improvements
- ECHO – boardwalk development

19



QUESTIONS/COMMENTS

20