

Municipal Service District Fund - 120

Summary: The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all of the unincorporated areas of the county. The budget for fiscal year 2015-16 includes a millage of 2.2399 mills, the same rate as adopted in fiscal year 2013-14. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, and Sheriff city contracts. The MSD Fund includes expenditures for Sheriff Operations for the unincorporated area and for contracted cities of Deltona, DeBary, Pierson and Oakhill; Animal Control; Construction and Engineering; Environmental Management; Growth and Resource Management, and Parks. Transfers from the Half-Cent Sales Tax (108) and other funds also fund MSD activities. Transfers include funds for radio replacement (305), design of Sheriff Evidence Facility/Lab (369), and a portion of the utilities tax for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103).

Revenue Stabilization reserves are set aside to offset volatility in various revenue streams such as development fees and communications services tax. \$500,000 is allocated within reserves for debt service for the first anticipated payment related to construction borrowing of the Sheriff Evidence Facility/Lab. Emergency reserves are currently allocated at 5.1% of current revenues. Details of Capital Outlay and Capital Improvements can be found in Section - J and Section - I of this document.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Current Revenues		
Taxes	23,805,072	24,439,922
Intergovernmental Revenues	166,260	158,260
Charges for Services	13,845,155	14,338,607
Miscellaneous Revenues	141,000	145,781
Permits, Fees, Special Assessments	1,161,050	1,276,829
Judgements, Fines and Forfeitures	105,500	106,750
Subtotal Current Revenues	\$39,224,037	\$40,466,149
Non-Current Revenues		
Non-Revenues	10,963,552	13,529,728
Subtotal Non-Current Revenues	\$10,963,552	\$13,529,728
Total Revenues	\$50,187,589	\$53,995,877
Less Operating Transfers	4,720,897	4,720,704
Total Operating Revenues	\$45,466,692	\$49,275,173
 Expenditures		
Personal Services	24,821,900	27,444,878
Operating Expenses	11,581,583	11,954,425
Capital Outlay	1,771,470	2,034,095
Capital Improvements	7,025	150,000
Grants and Aids	50,000	50,000
Interfund Transfers	4,997,797	6,497,604
Reserves	6,957,814	5,864,875
Total Expenditures	\$50,187,589	\$53,995,877
Less Operating Transfers	4,720,897	4,720,704
Total Operating Expenditures	\$45,466,692	\$49,275,173
Net Revenues Less Expenditures	\$0	\$0

Municipal Service District Fund - 120

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	11,895,312	12,298,884	12,298,884	12,847,257
Ad Valorem Taxes-Delinquent	44,216	45,000	45,000	45,000
Business Tax Receipt	177,195	165,000	165,000	143,948
Communication Services Tax	3,718,494	3,740,000	3,641,832	3,641,832
Utility Tax	7,790,251	7,556,188	7,761,885	7,761,885
Total Taxes	\$23,625,468	\$23,805,072	\$23,912,601	\$24,439,922
Intergovernmental Revenues				
Beverage Licenses	13,211	13,260	13,260	13,260
Licenses-Mobile Homes	143,188	153,000	145,350	145,000
Payment in Lieu of Taxes	12,193	0	0	0
Total Intergovernmental Revenues	\$168,592	\$166,260	\$158,610	\$158,260
Charges for Services				
Animal Control Fees	1,760	2,600	2,100	2,100
Animal Control Fees-DeBary	6,443	0	0	0
Animal Control - Svc Charges	43,195	50,000	42,240	42,240
Charges for Labor	1,080	1,000	2,000	2,000
Concurrency Management Review	1,274	1,264	2,700	2,700
Concurrency Review	10,804	15,000	1,500	1,500
Development Order Review Appli	2,778	500	4,800	5,000
False Alarm Fees	15,525	15,000	12,750	12,750
Itinerant Merchant Admin Svcs	101,051	105,000	76,860	77,000
Maintenance Fees	26,943	39,000	39,000	39,000
Mitigation Plan Review	0	237	0	260
Other Charges for Services	15,201	0	15,201	0
Other Wetland Application	16,070	14,000	14,000	15,000
Planning Development Fees	32,796	30,000	36,076	37,000
Sales-Maps	4,566	500	500	500
Sheriff Svcs-DeBary	2,794,925	2,868,702	2,976,373	3,075,501
Sheriff Svcs-Deltona	9,594,958	9,855,726	9,855,726	10,146,594
Sheriff Svcs - Oak Hill	494,693	507,751	507,751	522,975
Sheriff Svcs - Pierson	247,346	253,875	253,875	261,487
Tree Preservation Ordinance	21,630	18,000	22,712	25,000
Tree Replacement Fee	89,913	17,000	17,000	17,000
Wellfield Protectn Prmt Review	3,028	0	2,271	3,000
Zoning Fees	46,795	50,000	47,000	50,000
Total Charges for Services	\$13,572,774	\$13,845,155	\$13,932,435	\$14,338,607
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	64,363	0	80,000	0
Interest Income	3,886	3,000	6,218	6,218
Investment Income	47,101	45,000	51,811	51,811
License-Animal Control	21,582	24,000	22,152	22,152

Municipal Service District Fund - 120

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Miscellaneous Revenues				
Miscellaneous Revenue	6,595	3,000	3,000	3,000
Mitigation Fees	8,224	6,000	5,757	2,600
Sale-Surplus Furn/Fixtr/Equipment	104,727	60,000	60,000	60,000
Total Miscellaneous Revenues	\$256,478	\$141,000	\$228,938	\$145,781
Permits, Fees, Special Assessments				
Permit-Farm Pond	0	750	0	750
Permit Fees-Utility Use	151,155	136,500	123,177	136,500
Permits-Building	1,108,624	1,000,000	1,108,879	1,108,879
Permit-Sign	6,037	2,000	47,730	2,200
Permit-Special Event	2,649	5,500	9,625	6,000
Plans Exam Fees	1,350	1,300	1,450	1,500
Special Assessment Stormwater	19,278	15,000	20,242	21,000
Total Permits, Fees, Special Assessme	\$1,289,093	\$1,161,050	\$1,311,103	\$1,276,829
Judgements, Fines and Forfeitures				
Code Enforcement Fines	48,475	50,000	50,000	50,000
Fines-Police Ed-Training	63,079	55,000	55,000	55,000
Mitigation Violations	1,471	500	1,600	1,600
Other Judgments, Fines and Forfeitures	11,120	0	200	150
Total Judgements, Fines and Forfeitu	\$124,145	\$105,500	\$106,800	\$106,750
Subtotal Current Revenues	\$39,036,550	\$39,224,037	\$39,650,487	\$40,466,149
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	4,338,476	4,629,561	5,030,159	5,686,345
Appropriated Fund Balance	0	6,333,691	7,301,479	7,843,183
Animal Welfare Donations	171	300	200	200
Total Non-Revenues	\$4,338,647	\$10,963,552	\$12,331,838	\$13,529,728
Subtotal Non-Current Revenues	\$4,338,647	\$10,963,552	\$12,331,838	\$13,529,728
Total Fund Revenues	\$43,375,197	\$50,187,589	\$51,982,325	\$53,995,877

Expenditure Detail

Animal Control

Administration	1,008,602	1,118,965	1,029,080	1,102,722
Mobile Spay/Neuter Clinic	236,212	246,846	247,810	489,199
Total Animal Control	\$1,244,814	\$1,365,811	\$1,276,890	\$1,591,921

Municipal Service District Fund - 120

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Building, Zoning and Code Administration</u>				
Administration	350,625	425,580	457,234	422,831
Building Code Administration	1,328,505	1,442,093	1,490,573	1,583,819
Code Enforcement	627,081	668,940	689,717	791,897
Permit Processing	382,240	461,819	464,819	526,607
Total Building, Zoning and Code Administration	\$2,688,451	\$2,998,432	\$3,102,343	\$3,325,154
<u>Engineering & Construction</u>				
Development Engineering	452,943	459,577	439,766	493,532
Total Engineering & Construction	\$452,943	\$459,577	\$439,766	\$493,532
<u>Environmental Management</u>				
Environmental Permitting	468,445	491,748	507,415	535,256
Tree Replacement	15,846	331,993	35,000	412,290
Total Environmental Management	\$484,291	\$823,741	\$542,415	\$947,546
<u>Growth and Resource Management</u>				
Graphics	416,211	451,050	462,125	477,041
Total Growth and Resource Management	\$416,211	\$451,050	\$462,125	\$477,041
<u>Non-Departmental</u>				
Appropriated Reserves	0	6,957,814	0	5,864,875
Inter-Departmental Charges	575,350	474,063	675,971	732,947
Transfers to Other Funds	3,933,082	4,731,957	4,731,957	4,731,764
Total Non-Departmental	\$4,508,432	\$12,163,834	\$5,407,928	\$11,329,586
<u>Office of the Sheriff</u>				
BLE Scholarship Program	88,867	33,139	82,139	65,714
Community Services	308,796	323,647	306,801	305,300
Equipment Replacement Program	2,255,692	2,381,462	2,406,015	2,600,155
Law Enforcement Services	23,442,119	24,195,948	25,043,181	26,043,349
Special Services	995,580	931,638	952,388	1,017,786
Training	595,835	688,735	729,795	810,894
Transfer to Other Funds	325,187	265,840	265,840	1,765,840
Total Office of the Sheriff	\$28,012,076	\$28,820,409	\$29,786,159	\$32,609,038
<u>Parks Recreation & Culture</u>				
Operations And Maintenance	1,219,431	1,183,602	1,183,602	1,162,759
Parks Environmental & Outdoor Programs	280,664	273,022	273,022	294,774
Parks Repair & Renovation	1,087	272	272	0
Total Parks Recreation & Culture	\$1,501,182	\$1,456,896	\$1,456,896	\$1,457,533

Municipal Service District Fund - 120

	<u>FY 2013-14 Actual</u>	<u>FY 2014-15 Budget</u>	<u>FY 2014-15 Estimated</u>	<u>FY 2015-16 Budget</u>
<u>Planning and Development Services</u>				
Administration	340,743	348,791	361,515	371,326
Comprehensive Planning	456,924	492,623	488,934	504,422
Current Planning	402,012	421,620	418,021	436,400
Land Development	325,823	344,110	355,455	411,683
Total Planning and Development Services	\$1,525,502	\$1,607,144	\$1,623,925	\$1,723,831
<u>Revenue</u>				
Public Services Tax Administration	40,601	40,695	40,695	40,695
Total Revenue	\$40,601	\$40,695	\$40,695	\$40,695
Total Fund Expenditures	\$40,874,503	\$50,187,589	\$44,139,142	\$53,995,877