

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

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	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

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	<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