

**COUNTY OF VOLUSIA
PUBLIC HEARING ON ANNUAL BUDGET
FOR FISCAL YEAR 2017-18**

AGENDA

THURSDAY, SEPTEMBER 21, 2017

TIME: 6:00 p.m.

**PLACE: County Council Chambers, Thomas C. Kelly Administration Building,
123 West Indiana Avenue, DeLand, Florida**

- I. Meeting Called to Order – Ed Kelley, County Chair**
- II. Purpose of Hearing – James T. Dinneen, County Manager
Final Adoption of the Annual Budget and Tax Rates**
- III. Presentation of Budget – Tammy J. Bong, Department Director Budget and
Administrative Services
A. Millage Rates
B. Tentative Budget**
- IV. Public Participation**
- V. County Council Discussion**
- VI. County Council to Adopt
A. Final Millage Rates**

Recommended Motions:

Move approval to adopt the FY 2017-18 millage rates:

- 1. General Fund ad valorem tax rate of **6.1000** mills, **5.9%** greater than rolled back rate.
- 2. Library Fund ad valorem tax rate of **0.5520** mills, **6.2%** greater than rolled back rate.
- 3. Volusia Forever Operating Fund ad valorem tax rate of **0.0905** mills, **3.2%** greater than rolled back rate.
- 4. Volusia ECHO Fund ad valorem tax rate of **0.2000** mills, **6.1%** greater than rolled back rate.

5. Volusia Forever Fund – Voted Debt ad valorem tax rate of **0.1095** mills.
6. East Volusia Mosquito Control District Fund ad valorem tax rate of **0.1880** mills, **6.2%** greater than rolled back rate.
7. Ponce De Leon Inlet and Port District Fund ad valorem tax rate of **0.0929** mills, **6.2%** greater than rolled back rate.
8. Municipal Service District Fund ad valorem tax rate of **2.2399** mills, **4.9%** greater than rolled back rate.
9. Silver Sands-Bethune Beach Fund ad valorem tax rate of **0.0150** mills, **3.4%** greater than rolled back rate.
10. Fire Rescue District Fund ad valorem tax rate of **4.0815** mills, **5.0%** greater than rolled back rate.

B. Final Budget

Recommended Motion:

1. Approval to adopt the fiscal year 2017-18 Final Operating Budget totaling \$712,641,123 and a Non-operating Budget of \$141,719,569.

VII. Adjournment

RESOLUTION NO. 2017 -

**RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF
VOLUSIA, FLORIDA, ADOPTING THE FINAL LEVYING OF AD
VALOREM TAXES FOR THE COUNTY OF VOLUSIA AND ITS
DEPENDENT TAXING UNITS FOR FISCAL YEAR 2017-18;
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the total valuation on property, both real and personal in the County of Volusia, State of Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2017, and ending September 30, 2018, as reported by the Property Appraiser, County of Volusia, Florida, under the 2017 Assessment Roll is \$31,172,579,149; and

WHEREAS, the County Council of Volusia County, Florida in accordance with Section 200.065, Florida Statutes, is required at this time to fix ad valorem tax millage for County purposes, and for dependent taxing units;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, IN OPEN MEETING DULY ASSEMBLED AT THE THOMAS C. KELLY ADMINISTRATION CENTER IN DELAND, COUNTY OF VOLUSIA, FLORIDA, THIS 21st DAY OF SEPTEMBER, A.D., 2017 AS FOLLOWS:

SECTION I. ALL COUNTY PURPOSE LEVIES.

- A. The Fiscal Year 2017-18 operating millage rate for the countywide taxing authority, Volusia County General Fund is 6.1000 mills; which is greater than the rolled-back rate of 5.7579 mills by 5.9%.
- B. The Fiscal Year 2017-18 operating millage rate for the countywide taxing authority, Volusia County Library Fund is 0.5520 mills; which is greater than the rolled-back rate of 0.5197 mills by 6.2%.
- C. The Fiscal Year 2017-18 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.0905 mills; which is greater than the rolled-back rate of 0.8770 mills by 3.2%.
- D. The Fiscal Year 2017-18 operating millage rate for the countywide taxing authority, Volusia Forever Fund –Voted Debt is 0.1095 mills.

- E. The Fiscal Year 2017-18 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1885 mills by 6.1%.

SECTION II. SPECIAL TAXING DISTRICTS.

- F. The Fiscal Year 2017-18 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1880, which is greater than the rolled-back rate of 0.1770 mills by 6.2% mills.
- G. The Fiscal Year 2017-18 operating millage rate for the taxing authority, Ponce De Leon Inlet and Port District Fund is 0.0929 mills; which is greater than the rolled-back rate of 0.0875 mills by 6.2%.
- H. The Fiscal Year 2017-18 operating millage rate for the taxing authority, Volusia County Municipal Service District Fund is 2.2399 mills; which is greater than the rolled-back rate of 2.1343 mills by 4.9%.
- I. The Fiscal Year 2017-18 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is 0.0150 mills, greater than the rolled-back rate of 0.0145 by 3.4%.
- J. The Fiscal Year 2017-18 operating millage rate for the taxing authority, Fire Rescue District Fund is 4.0815 mills; which is greater than the rolled-back rate of 3.8883 mills by 5.0%.

EFFECTIVE DATE. THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION. DONE, ORDERED AND ADOPTED in open meeting in DeLand, County of Volusia, Florida, on this 21st day of September, A.D., 2017.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: _____
ED KELLEY
COUNTY CHAIR

ATTEST:

JAMES T. DINNEEN
COUNTY MANAGER

RESOLUTION NO. 2017-

**A RESOLUTION OF THE COUNTY COUNCIL OF THE
COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE
TENTATIVE BUDGET FOR FISCAL YEAR 2017-18
AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the county council has on this September 21, 2017, held the public hearing for a tentative budget adoption required by Section 200.065, Florida Statutes; and

WHEREAS, the county council has considered and discussed the appropriations and revenue estimate set forth in the attached Schedule II for the Budget for Fiscal Year 2017-18 which includes the amount of **\$712,641,123** for the operating budget and **\$141,719,569** for the non-operating budget; and

WHEREAS, the county council of Volusia County, Florida, finds those appropriations and revenue estimates to be proper and within the millage rate heretofore adopted by resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE THOMAS C. KELLY ADMINISTRATION CENTER, DELAND, FLORIDA, THIS 21st DAY OF SEPTEMBER, 2017, AS FOLLOWS:

SECTION I: The Fiscal Year 2017-18 Final Budget, as set forth in Appendix A attached hereto and incorporated herein by this reference, is hereby adopted.

SECTION II: This resolution shall take effect immediately upon its adoption.

DONE AND ORDERED IN OPEN MEETING.

**COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA**

Ed Kelley, County Chair

ATTEST:

James T. Dinneen, County Manager

Appendix A 2nd Public Hearing

Fund No.	Fund Name	FY 2017-18 Proposed Budget	Changes	FY 2017-18 Adopted Budget
<u>Countywide Funds</u>				
001	General	264,588,848	0	264,588,848
104	Library	22,509,320	0	22,509,320
160	Volusia ECHO	15,856,392	0	15,856,392
161	Volusia Forever	11,358,308	0	11,358,308
Total Countywide Funds		314,312,868	0	314,312,868
<u>Special Revenue Funds</u>				
002	Emergency Medical Services	23,025,986	0	23,025,986
103	County Transportation Trust	63,377,599	0	63,377,599
105	East Volusia Mosquito Control	6,730,743	0	6,730,743
106	Resort Tax	11,174,426	0	11,174,426
108	Sales Tax Trust	22,255,030	0	22,255,030
111	Convention Development Tax	11,173,979	0	11,173,979
114	Ponce De Leon Inlet and Port District	5,703,738	0	5,703,738
115	E-911 Emergency Telephone System	3,101,613	0	3,101,613
116	Special Lighting Districts	367,922	0	367,922
118	Ocean Center	12,469,294	0	12,469,294
119	Road District Maintenance	200,000	0	200,000
120	Municipal Service District	57,609,548	0	57,609,548
121	Special Assessments	1,657,589	0	1,657,589
122	Manatee Conservation	275,841	0	275,841
123	Inmate Welfare Trust	4,240,725	0	4,240,725
124	Library Endowment	639,503	0	639,503
125	Homeless Initiatives	5,482,000	0	5,482,000
130	Economic Development	8,880,181	0	8,880,181
131	Road Impact Fees-Zone 1 (Northeast)	3,383,657	0	3,383,657
132	Road Impact Fees-Zone 2 (Southeast)	800,638	0	800,638
133	Road Impact Fees-Zone 3 (Southwest)	706,228	0	706,228
134	Road Impact Fees-Zone 4 (Northwest)	9,071,153	0	9,071,153
135	Park Impact Fees-County	476,594	0	476,594
136	Park Impact Fees-Zone 1 (Northeast)	941,329	0	941,329
137	Park Impact Fees-Zone 2 (Southeast)	23,990	0	23,990
138	Park Impact Fees-Zone 3 (Southwest)	54,995	0	54,995
139	Park Impact Fees-Zone 4 (Northwest)	224,858	0	224,858
140	Fire Rescue District	34,557,630	0	34,557,630
151	Fire Impact Fees-Zone 1 (Northeast)	143,171	0	143,171
152	Fire Impact Fees-Zone 2 (Southeast)	71,829	0	71,829
153	Fire Impact Fees-Zone 3 (Southwest)	234,406	0	234,406
154	Fire Impact Fees-Zone 4 (Northwest)	240,229	0	240,229
157	Silver Sands/Bethune Beach MSD	14,405	0	14,405
158	Gemini Springs Endowment	74,253	0	74,253
159	Stormwater Utility	9,752,383	0	9,752,383
170	Law Enforcement Trust	1,560,400	0	1,560,400
171	Beach Enforcement Trust	1,020	0	1,020
172	Federal Forfeiture Sharing Justice	139,406	0	139,406
173	Federal Forfeiture Sharing Treasury	2,196	0	2,196
Total Special Revenue Funds		300,840,487	0	300,840,487

Appendix A 2nd Public Hearing

Fund No.	Fund Name	FY 2017-18 Proposed Budget	Changes	FY 2017-18 Adopted Budget
<u>Debt Service Funds</u>				
201	Subordinate Lien Sales Tax Refunding Revenue Bonds,	7,982,868	0	7,982,868
202	Tourist Development Tax Refunding Revenue Bonds, 200	2,527,840	0	2,527,840
203	Tourist Development Tax Revenue Bonds, 2004	4,502,535	0	4,502,535
204	Capital Improvement Revenue Bonds, 2012	2,363,890	0	2,363,890
208	Capital Improvement Revenue Note, 2010	1,418,652	0	1,418,652
209	Williamson Boulevard Capital Improvement Revenue No	1,010,246	0	1,010,246
213	Gas Tax Refunding Revenue Bonds, 2013	4,510,851	0	4,510,851
214	CDD Capital Improvement Revenue Note, 2016	278,250	0	278,250
215	Capital Improvement Note, 2017	492,462	0	492,462
262	Limited Tax General Obligation Refunding Bonds, 2014	3,459,486	0	3,459,486
Total Debt Service Funds		28,547,080	0	28,547,080
<u>Enterprise Funds</u>				
440	Waste Collection	10,435,615	0	10,435,615
450	Solid Waste	33,975,367	0	33,975,367
451	Daytona Beach International Airport	45,834,798	0	45,834,798
456	Volusia Transportation Authority	24,880,616	0	24,880,616
457	Water and Sewer Utilities	22,323,469	0	22,323,469
475	Parking Garage	3,790,308	0	3,790,308
Total Enterprise Funds		141,240,173	0	141,240,173
Subtotal Operating Budget		784,940,608	0	784,940,608
Less Operating Transfers		72,299,485	0	72,299,485
TOTAL OPERATING BUDGET		712,641,123	0	712,641,123
<u>Capital Projects Funds</u>				
305	800 MHz Capital	8,458,535	0	8,458,535
308	Capital Improvement Projects	296,466	0	296,466
309	Correctional Facilities Capital Projects	563,931	0	563,931
313	Beach Capital Projects	3,001,466	0	3,001,466
318	Ocean Center	2,587,100	0	2,587,100
322	I.T. Capital Projects	296,466	0	296,466
326	Park Projects	949,623	0	949,623
328	Trail Projects	1,000,000	0	1,000,000
334	Bond Funded Road Program	4,008,575	0	4,008,575
367	Elections Warehouse	2,273,435	0	2,273,435
369	Sheriff Capital Projects	150,000	0	150,000
373	Medical Examiner's Facility	500,000	0	500,000
375	Boardwalk Development	2,386,111	0	2,386,111
Total Capital Projects Funds		26,471,708	0	26,471,708
<u>Internal Service Funds</u>				
511	Computer Replacement	4,875,617	0	4,875,617
513	Equipment Maintenance	26,777,756	0	26,777,756
514	Fleet Replacement	21,696,832	0	21,696,832
521	Insurance Management	16,170,657	0	16,170,657
530	Group Insurance	60,467,622	0	60,467,622
Total Internal Service Funds		129,988,484	0	129,988,484
Less Non-Operating Transfers		14,740,623	0	14,740,623
TOTAL NON-OPERATING BUDGET		141,719,569	0	141,719,569

Budget Public Hearing Fiscal Year 2017-18

September 21, 2017

General Fund FY18 Budget

Revenues	FY2016-17	FY2017-18
Ad Valorem Taxes	\$169.9 million	\$182.5 million
	Difference	\$12.6 million
Millage Rate	6.1000	6.1000
Taxable Value Classification		
New Construction		\$2.5 million
Assessment Changes		\$10.1 million

General Fund FY18 Budget

Expenses

FY2017-18

Allocation of New Construction Taxes

\$2.5 million

CRA

\$1.0 million

Votran

\$1.5 million

Allocation of CPI Taxes

\$6.5 million

3% pay adjustment

\$3.1 million

Votran (balance from above)

\$1.2 million

Emergency Medical (EVAC)

\$1.2 million

Elections Warehouse

\$1.0 million

Expenses

Millage Rates

Countywide Funds	Taxable Value 2017-18	Adopted 2016-17 Millage	Adopted 2017-18 Millage	Budget Rate Variance
General	\$31,172,579,149	6.1000	6.1000	0.0000
Library	\$31,172,579,149	0.5520	0.5520	0.0000
Volusia Forever*	\$31,172,603,010	0.0930	0.0905	(0.0025)
Volusia Echo*	\$31,172,603,010	0.2000	0.2000	0.0000
Subtotal Countywide Funds		6.9450	6.9425	(0.0025)
Countywide Voted Debt				
Volusia Forever - Voted Debt*	\$31,172,603,010	0.1070	0.1095	0.0025
Total Countywide Funds		7.0520	7.0520	0.0000
Special Taxing Districts				
East Volusia Mosquito Control District	\$22,571,955,773	0.1880	0.1880	0.0000
Ponce De Leon Port Authority	\$22,572,002,105	0.0929	0.0929	0.0000
Municipal Service District	\$6,633,571,042	2.2399	2.2399	0.0000
Silver Sands-Bethune Beach MSD	\$886,547,341	0.0150	0.0150	0.0000
Fire Services District	\$6,782,835,123	4.0815	4.0815	0.0000

*voter approved up to 0.2000 mills

Council Action

- Approval of Millage Rates by Fund
- Approval for adoption of the fiscal year 2017-18
 - Operating Budget \$712,641,123
 - Non-operating Budget \$141,719,569

