Purpose of Today’s Meeting

- Required by Florida Statutes 200.065
  - Discuss the millage rates and their percentage increase over rollback where applicable
  - Explain the reasons for the proposed increase over rollback

- Opportunity for the public to speak and ask questions

- Final adoption of the millage rates for fiscal year 2023-24

- Final adopt the recommended budget for fiscal year 2023-24
Budget Process So Far

- Budget and service level presentation from January through May
  - Sought direction for any operational changes and previewed potential increases

- Capital plan and five-year forecast presented in June
  - Gives a short and long-term look at the financial health of our funds and previews the recommended budget at a more in-depth level

- Recommended budget presented to Council in July and tentative rates set

- Funding of Constitutional offices presented August 1st

- Special meeting in August to eliminate Communications Service Tax

- 1st public budget hearing held on September 5th
Changes Since 1st Public Hearing

- Publicly owned and operated emergency medical transportation (PEMT) Medicaid managed care (MCO) supplemental payment program
  - Increased payment for participation in program by $703,392
  - Decreased General Fund reserves by the same amount

- This change did not affect the bottom line of the General Fund, just shifted funding from reserves into the Emergency Medical Administration division's budget to account for the payment amount
# Millage Rate Comparison

<table>
<thead>
<tr>
<th>Taxing Fund</th>
<th>FY 2022-23 Adopted Rate</th>
<th>FY 2023-24 Rollback Rate</th>
<th>FY 2023-24 Tentative Rate</th>
<th>% change from rollback</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>4.8499</td>
<td>4.4192</td>
<td>3.3958</td>
<td>(23.16%)</td>
</tr>
<tr>
<td>Public Safety Fund</td>
<td>0.000</td>
<td>0.0000</td>
<td>1.4541</td>
<td>N/A</td>
</tr>
<tr>
<td>Library Fund</td>
<td>0.4635</td>
<td>0.4209</td>
<td>0.4209</td>
<td>0%</td>
</tr>
<tr>
<td>Volusia Forever</td>
<td>0.2000</td>
<td>0.1818</td>
<td>0.2000</td>
<td>10.01%</td>
</tr>
<tr>
<td>Volusia ECHO</td>
<td>0.2000</td>
<td>0.1818</td>
<td>0.2000</td>
<td>10.01%</td>
</tr>
<tr>
<td>Mosquito Control</td>
<td>0.1781</td>
<td>0.1622</td>
<td>0.1781</td>
<td>9.80%</td>
</tr>
<tr>
<td>Ponce Inlet &amp; Port Authority Fund</td>
<td>0.0760</td>
<td>0.0692</td>
<td>0.0692</td>
<td>0%</td>
</tr>
<tr>
<td>Municipal Service District</td>
<td>1.8795</td>
<td>1.6956</td>
<td>1.6956</td>
<td>0%</td>
</tr>
<tr>
<td>Fire Rescue District</td>
<td>3.8412</td>
<td>3.4649</td>
<td>3.8412</td>
<td>10.86%</td>
</tr>
<tr>
<td>Silver Sands-Bethune MSD</td>
<td>0.0129</td>
<td>0.0117</td>
<td>0.0117</td>
<td>0%</td>
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<tr>
<td>Fiscal Year</td>
<td>General</td>
<td>Public Safety</td>
<td>Library</td>
<td>Volusia Forever</td>
</tr>
<tr>
<td>-------------</td>
<td>---------</td>
<td>---------------</td>
<td>---------</td>
<td>----------------</td>
</tr>
<tr>
<td>FY 2014-15</td>
<td>6.3189</td>
<td>0.0000</td>
<td>0.5520</td>
<td>0.2000</td>
</tr>
<tr>
<td>FY 2015-16</td>
<td>6.3189</td>
<td>0.0000</td>
<td>0.5520</td>
<td>0.2000</td>
</tr>
<tr>
<td>FY 2016-17</td>
<td>6.1000</td>
<td>0.0000</td>
<td>0.5520</td>
<td>0.2000</td>
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<tr>
<td>FY 2017-18</td>
<td>6.1000</td>
<td>0.0000</td>
<td>0.5520</td>
<td>0.2000</td>
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<tr>
<td>FY 2018-19</td>
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<td>0.5520</td>
<td>0.2000</td>
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<td>FY 2019-20</td>
<td>5.5900</td>
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<td>0.5520</td>
<td>0.2000</td>
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<tr>
<td>FY 2020-21</td>
<td>5.4500</td>
<td>0.0000</td>
<td>0.5174</td>
<td>0.2000</td>
</tr>
<tr>
<td>FY 2021-22</td>
<td>5.3812</td>
<td>0.0000</td>
<td>0.5174</td>
<td>0.2000</td>
</tr>
<tr>
<td>FY 2022-23</td>
<td>4.8499</td>
<td>0.0000</td>
<td>0.4635</td>
<td>0.2000</td>
</tr>
<tr>
<td>FY 2023-24</td>
<td>3.3958</td>
<td>1.4541</td>
<td>0.4209</td>
<td>0.2000</td>
</tr>
</tbody>
</table>
History of General Fund Millage Rate

$218,765,505 in ad valorem taxes not levied
Website: floridataxwatch.org

Independent, nonpartisan, nonprofit taxpayer research institute and government watchdog

Compiles and analyzes data
- Property tax data comes from the Florida Department of Revenue
- Other data compiled by Florida Legislature’s Office of Economic & Demographic Research

Staff has validated past manuals
Highlighted Volusia Rankings

- **Per Capita Total County Expenditures** 57th out of 66 Counties
  - Statewide Average - $2,035.61
  - Volusia - $1,252.42

- **Per Capita Total County Revenue** 55th out of 66 Counties
  - Statewide Average - $2,223.20
  - Volusia - $1,390.25

- **Total County Population** 12th out of 67 Counties
Volusia County Per Capita Property Tax Levies

Per Capita County Government
- 38th out of 67 Counties
  - Statewide average - $784.13
  - Volusia County - $601.81

Per Capita School District
- 30th out of 67 Counties
  - Statewide average - $784.63
  - Volusia County - $535.91

Per Capita Municipal Government
- 6th out of 67 Counties
  - Statewide average - $317.01
  - Volusia County - $363.38

Per Capita Independent Special District
- 18th out of 67 Counties
  - Statewide average - $127.70
  - Volusia County - $100.30

Volusia County Total Per Capita Property Tax Levies Equal $1,601.40; Statewide Average is $2,013.47
General Fund & Public Safety Millage

- Officially the General Fund is being set below the rolled-back rate due to the creation of the Public Safety Fund
- Prior to this year, county-wide law enforcement services funded out of the Public Safety fund were part of the General Fund millage
- In future years, the Public Safety Fund will have its own rolled-back rate calculation
- Fiscal Year 2022-23 General Fund Millage 4.8499
  - Fiscal Year 2023-24 tentative General Fund Millage – 3.3958
  - Fiscal Year 2023-24 tentative Public Safety Fund Millage – 1.4541
  - Combined millage for General Fund and Public Safety Fund – 4.8499
General Fund & Public Safety Fund – Comparison to Rollback Rate

- Ad Valorem Tax Revenue at Combined 4.8499 Mills - $256,589,063
- Ad Valorem Tax Revenue at 4.4192 Mills - $233,802,425
  - Additional $22,786,638 in Ad Valorem Tax Revenue

- Additional revenue dedicated to:
  - Increase in county-wide Sheriff’s Office funding - $11,250,532
  - Salary & benefit increases for unions and non-bargaining staff - $6,551,614
    - Wages - $2,806,373; Retirement - $2,307,059; Health Insurance - $1,185,083; Other - $253,099
  - Inmate medical expenses increase - $2,793,871
  - Increase in required CRA payments - $1,303,162
  - Increase to Supervisor of Elections budget - $1,239,110
  - Property Appraiser Ad Valorem Commissions - $1,043,104
  - Increase in property insurance costs - $996,412
  - Tax Collector Ad Valorem Commissions - $828,618
  - Utility costs - $620,107
Volusia Forever & ECHO – Comparison to Rollback Rate

- Ad Valorem Tax Revenue at 0.2000 Mills - $10,581,244
- Ad Valorem Tax Revenue at 0.1818 Mills - $9,618,350
  - Additional $962,894 in Ad Valorem Tax Revenue

- Both programs are recommended at the maximum millage rate approved by the voters of Volusia County
  - Additional revenue for ECHO program will allow for more grant opportunities
  - Additional revenue for Volusia Forever will provide more funding for land purchases and land conservation management
Mosquito Control – Comparison to Rollback Rate

- Ad Valorem Tax Revenue at 0.1781 Mills - $6,599,626
- Ad Valorem Tax Revenue at 0.1622 Mills - $6,010,440
  - Additional $589,186 in Ad Valorem Tax Revenue

- Additional revenue is needed to provide funding for the Mosquito Control facility
  - Part of a multi-year funding plan to replace antiquated facility
Fire Rescue – Comparison to Rollback Rate

- Ad Valorem Tax Revenue at 3.8412 Mills - $42,007,654
- Ad Valorem Tax Revenue at 3.4649 Mills - $37,892,409
  - Additional $4,115,245 in Ad Valorem Tax Revenue

- Additional revenue is needed to fund union contract
  - Increase in personnel salary and benefit costs for Fire estimated at $3,638,865

- Remainder of additional revenue is dedicated to capital needs
  - Station 15 relocation is estimated at $15,015,000
## Budgets & Taxes by Taxing Fund

<table>
<thead>
<tr>
<th>Taxing Fund</th>
<th>FY 2023-24 Recommended Budget</th>
<th>FY 2023-24 Ad Valorem Revenue</th>
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<tbody>
<tr>
<td>General Fund</td>
<td>$324,273,330</td>
<td>$179,658,372</td>
</tr>
<tr>
<td>Public Safety Fund</td>
<td>$130,842,303</td>
<td>$76,930,691</td>
</tr>
<tr>
<td>Library Fund</td>
<td>$33,774,777</td>
<td>$22,268,157</td>
</tr>
<tr>
<td>Volusia Forever</td>
<td>$18,717,776</td>
<td>$10,581,244</td>
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<tr>
<td>Volusia ECHO</td>
<td>$28,765,611</td>
<td>$10,581,244</td>
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<tr>
<td>Mosquito Control</td>
<td>$11,496,954</td>
<td>$6,599,626</td>
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<td>Ponce Inlet &amp; Port Authority Fund</td>
<td>$9,342,624</td>
<td>$2,564,261</td>
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<td>Municipal Service District</td>
<td>$75,952,303</td>
<td>$18,097,773</td>
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<td>$68,613,478</td>
<td>$42,007,654</td>
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<td>$34,414</td>
<td>$15,380</td>
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Countywide Operating Revenues - $1,194,011,655

- Ad Valorem Taxes, $358,053,709, 30.0%
- Appropriated Fund Balance, $464,915,807, 38.9%
- Miscellaneous Revenues, $30,075,550, 2.5%
- Charges for Services, $138,415,487, 11.6%
- Intergovernmental, $75,876,059, 6.4%
- Permits, Fees, & Special Assessments, $31,054,547, 2.6%
- Transfers from Other Funds, $16,368,032, 1.4%
- Other Taxes, $65,660,514, 5.5%
- CRA Pass Thru, $11,250,693, 0.9%
- Judgement, Fines, Forfeitures, $2,341,257, 0.2%

Total: $1,194,011,655
Countywide Operating Expenditures by Category - $1,194,011,655

Debt Service, 14,407,791, 1.2%

Interfund Transfers, 157,643,491, 13.2%

Capital Improvements, 120,760,419, 10.1%

Capital Outlay, 15,338,817, 1.3%

Operating Expenses, 282,710,394, 23.7%

Personnel Services, 217,683,126, 18.2%

Reserves - Other, 68,723,942, 5.8%

Reserves - Transportation, 70,779,758, 5.9%

Reserves - Enterprise Funds, 83,558,439, 7.0%

Reserves - Emergency, 34,688,419, 2.9%

Reserves - ECHO/Forever, 45,388,708, 3.8%

Reserves - Future Capital, 82,328,351, 6.9%

Total Reserves, 385,467,617, 32.3%
Public Participation
## Adopting Millage Rates

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Fiscal Year 2023-24 Recommended Budget

Operating Budget: $1,194,011,655

Non-Operating Budget: $203,773,659