

Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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Fund: 120 - Municipal Service District

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all the unincorporated areas of the county. The budget for fiscal year 2022-23 includes a millage of 1.8809 mills. Ad Valorem revenues represent 42.8% of total operating revenues. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, and a transfer from the Half-Cent Sales Tax Fund (108).

The MSD Fund includes expenditures for Animal Control; Engineering and Construction; Environmental Management; Growth and Resource Management; Parks; and Sheriff Operations for the unincorporated area. Interfund transfers out include \$470,752 for debt service of the Sheriff Evidence Facility/Lab, \$5,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103), and \$376,707 of support for the Building Permits operation in unincorporated Volusia. An additional transfer of \$1,371,656 will be executed in fiscal year 2022-23 to move the restricted revenue for tree replacement into its own fund (109).

Reserves of \$16,762,622 are set aside to offset volatility in various revenue streams such as utility tax, communications tax, sales tax, and other non-ad valorem revenues, and to provide for unexpected expenditures. In addition, the possibility of utilizing a portion of the reserve balance for increased road maintenance and/or unincorporated dirt road reduction is being explored. Emergency reserves are currently allocated at \$3,325,046 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of \$7,382,638 is set aside for the debt service payments for Sheriff Warehouse.

Revenues

Ad Valorem Taxes	16,372,231	16,550,749	17,636,160	17,648,874	17,856,203
Communications Tax	3,028,199	3,069,827	3,050,422	3,144,702	3,191,873
Utility Tax	8,752,599	9,060,730	9,056,310	9,649,452	9,938,936
Other Taxes	153,217	143,434	147,915	141,322	147,915
Permits, Fees, Special Assessments	2,547,675	3,088,439	231,675	517,281	520,199
Intergovernmental Revenues	173,284	134,350	130,884	130,884	132,000
Charges for Services	17,468,655	16,881,936	17,476,231	18,049,772	901,536
Judgements, Fines and Forfeitures	74,254	66,517	67,000	93,702	102,000
Miscellaneous Revenues	320,193	103,421	211,700	(40,523)	206,800
Appropriated Fund Balance	0	0	20,487,113	29,587,439	25,540,071
Elected Offices Revenue	0	8,965,898	250,000	250,000	250,000
Non-Revenues	7,128,542	6,772,870	6,191,164	8,169,821	8,392,998

Total Revenues: 120 - Municipal Service District	56,018,849	64,838,171	74,936,574	87,342,726	67,180,531
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Expenditures

Personnel Services	29,556,825	12,807,154	5,310,532	5,336,967	6,057,034
Operating Expenses	12,152,531	7,537,106	5,265,911	4,577,627	6,318,647
Capital Outlay	2,413,621	624,573	70,640	446,494	113,300
Capital Improvements	11,253	0	175,000	0	420,000
Reimbursements	(240)	(480)	0	0	0
Grants and Aids	46,614	18,389	69,629	40,851	39,730
Interfund Transfers	5,587,716	5,748,465	5,226,568	5,228,095	7,219,115
Reserves	0	0	19,161,890	0	27,470,306
Elected Offices	0	29,872,236	39,656,404	46,172,621	19,542,399

Total Expenditures: 120 - Municipal Service District	49,768,320	56,607,443	74,936,574	61,802,655	67,180,531
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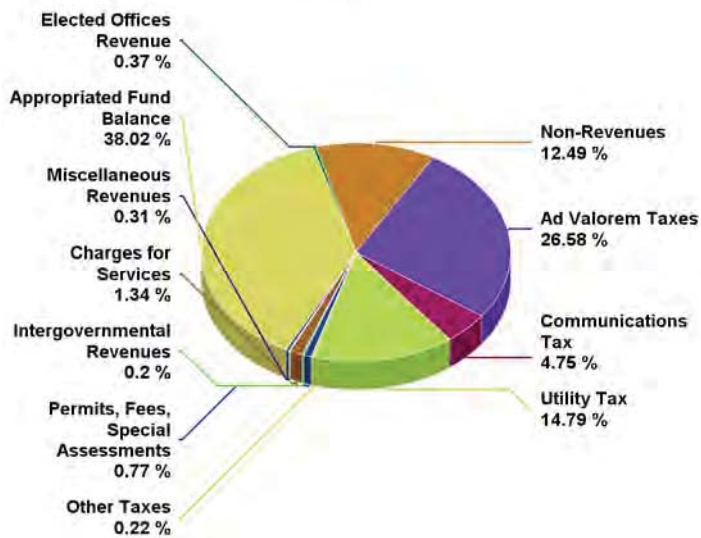
	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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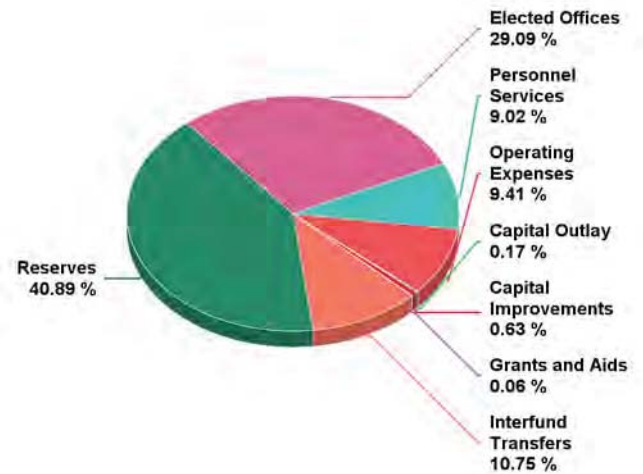
Department

Community Services	1,710,270	1,421,818	1,568,981	1,568,981	1,592,866
Finance	0	55,709	157,411	144,966	0
Growth and Resource Management	6,731,579	7,147,233	6,000,504	5,466,287	6,529,032
Office of the Sheriff	33,316,691	39,345,234	39,091,518	45,607,735	19,589,199
Other Budgetary Accounts	5,652,806	6,310,649	25,017,673	5,853,132	35,426,430
Public Protection	1,530,463	1,658,233	2,157,367	2,308,316	2,984,542
Public Works	772,484	668,567	943,120	853,238	1,058,462
Tax Collector	54,027	0	0	0	0
Total Department:	49,768,320	56,607,443	74,936,574	61,802,655	67,180,531

Fund Revenues



Fund Expenditures



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FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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Fund: 120 - Municipal Service District

Department Expenditures

